

Local Discretionary Rate Relief Policy

Section 69 of the Localism Act 2011 amends Section 47 of the 1988 Local Government Finance Act to allow local authorities the discretion to grant discretionary local business rate discounts to all types of businesses in order to help attract firms, investment and jobs to the area. There is cost to the Council in awarding this relief and the Council may decide that the immediate cost of the discount is outweighed by the long-term benefit of attracting growth and jobs to the area.

Up to 100% discretionary relief may be awarded for up to one year to any qualifying business. It will only be paid to large businesses relocating to the borough, not to existing businesses in hardship.

Applications under this section will only be considered after consideration of any other forms of rate relief to which the applicant may be eligible. Awards will only be made in exceptional circumstances.

It is at the discretion of the local authority whether to grant relief or not.

How to apply

You can apply by filling in the attached application form and email it to businessrates@hillington.gov.uk. The application form seeks applicants to provide sufficient detail for the Council to consider the application as set out in the process section below. Applicants may need to provide further information as necessary for the Council to assess the application.

The process

In assessing the application, the Council will consider the following:

- Each application will be considered on its own merits
- The level of discount being requested
- The reason for the request
- The interests of the Council tax payers and the cost to the Council
- The value of any previous discounts/reliefs granted to the business and previous benefits to council tax payers
- Overall viability of the business
- The effect of awarding/not awarding the relief (for example business unable to relocate into area)
- Consideration will be given as to the number of properties occupied by the applicant
- Consideration will be given to Government guidance and advice regarding the Council's discretionary powers under the Localism Act
- The Council will have full regard to any State Aid Rules in place at the time when assessing the application for discretionary relief

If one or more of the following criteria is met relief may be granted:

- A large business relocating into the Borough.
- The award of a discount will have a substantive, positive benefit for residents and the community
- The award of a discount will contribute to the achievement of the council's corporate priorities
- There are long term benefits to council tax payers
- The award will directly result in attracting business, investment or jobs
- Steps have been taken to meet or mitigate the business rates liability Relief will not be granted where there are other sources of funding available.

If your application is successful, you will be notified in writing, and a revised bill or refund will be issued. If your application is unsuccessful, you will be notified in writing.

Length of relief

Relief may only be given for a temporary period of up to 12 months.

Backdating

Relief will only apply from the date on which the application has been approved by the Council.

Appeals

You can appeal within 21 days of being notified of a decision.

Any appeal must be sent in writing to businessrates@hillingdon.gov.uk with your reasons for appeal.

Appeals will be considered by the Cabinet Member for Finance, whose decision is final.

The Council reserves the right to review the policy from time to time.