

**TENDRING DISTRICT COUNCIL
NATIONAL NON-DOMESTIC RATES
DISCRETIONARY HARDSHIP RATE RELIEF
POLICY**

Working in partnership with Business Link

A. Scope of This Policy

This policy is in respect of Discretionary Hardship Rate Relief only. Section 49 of the Local Government Finance Act 1988 gives charging authorities the discretion to reduce or remit the payment of rates for any ratepayer. A charging authority can reduce or remit the payment of rates where it is satisfied that the ratepayer would sustain hardship if it did not do so and it is reasonable for it to do so having regard to the interests of its council tax payers.

It is for each charging authority to decide on the facts of each case whether to exercise its powers under section 49 - and to judge the extent of those powers.

Tending District Council intends to use these powers to support businesses suffering temporary hardship. The aim is to reduce or remit the rates in order to help the business through a problem period, not to provide continuous support to an unsustainable business. Consequently, it will be necessary to determine if the business is sustainable.

Each case will be considered on its own merits and the application process kept as simple as possible. However, the government guidelines state that the reduction or remission of rates should be the exception rather than the rule. Consequently, the Council is anxious to ensure that businesses are aware of the range other help which may be available and what steps to take to achieve improvement. To help with this process, Business Link has agreed to work in partnership with the Council to assist businesses suffering from hardship.

B. Partnership Working with Business link

Before the Council can determine rate relief, on the grounds of hardship, you will be required to obtain an assessment of the health of your business from "Business Link".

Business Link is a government-funded service designed to promote enterprise. All their support is independent and impartial, and most services are free of charge (including the "health check"). The Business Link health check helps you analyse key areas of your business' finance and administration, with the aim of avoiding failure and establishing if there is any other help which may be available to you. You will be provided with an action plan based on their assessment of your business prospects. The Council will use this information to assess your rate relief application.

C. Funding the Hardship Relief Policy

The amount of funding set aside to support this policy will be reviewed by the Council on an annual basis as part of the budget setting process. For most organisations 75% of the cost of this discretionary relief is met by central government and this Council will be responsible for funding the remaining 25%. Consequently in deciding whether to grant discretionary rate relief Tendring District Council will look at the cost of the relief against the Council's budgetary provisions and remaining funds.

D. Awards of relief

If your application is successful and you are awarded hardship relief it will be applied to your account and you will be sent an amended bill showing the amount granted. If this results in an overpayment of business rates a refund will be sent to you.

Normally relief will be granted for a period of up to two years. If the viability of the business cannot be improved within a two year period it is unlikely that relief will be granted.

E. Equality & Diversity

When applying the content of this policy to the determination of an application for a rate relief reduction, officers of the Council will base their decisions solely on the criteria in this policy and not discriminate against any particular group or groups. Officers will also aim to consider any impact on equality and diversity in the community of the organisation applying for relief.

F. Right of Appeal

Once your application has been processed, you will be notified in writing of the decision and if relief is not granted you will be told why. As this is a discretionary power, we will re-consider our decision on appeal in the light of any additional points you wish to make.

G. Scope and General Conditions For Hardship Relief

- Awards shall be limited to up to two consecutive financial years (a financial year is the period 1 April to 31 March) starting in the year that the application is made, providing the business/organisation can demonstrate that it is following the improvement plan agreed with Business Link.
- Awards will not usually be backdated to any previous years.
- Any Hardship relief awarded is, throughout the period of the award, financially sustainable (i.e. the Council has the necessary funding).
- All other forms of rate relief have already been considered. If another type of relief is more appropriate you will be advised accordingly.
- Applications must be in writing, and, as a minimum must contain the information specified in the Council's standard application form.
- Applications will only be considered where signed by the ratepayer, or, where an organisation is the ratepayer, an appropriately authorised representative of the organisation.
- Additional information deemed by the Council to be essential in order for a fair evaluation of the application to be made must be supplied on request.

- The business must demonstrate how it is beneficial to the local community and why it is currently suffering financial hardship.
- The business provides employment to local residents in an area where employment opportunities are limited.
- The organisation/individual has an improvement plan and the chances of success have been evaluated by Business Link. Applicants for hardship rate relief must be prepared to show the Council the full health check assessment and action plan suggested by Business Link.

H How to apply for NNDR Hardship Relief.

You will need to complete a NNDR Hardship Relief application form available on the Council's website or by contacting the Business Rates Section.

**Business Rates Section
Benefits and Revenues Service
88-90 Pier Avenue
Clacton on sea
Essex
CO15 1TN**

PHONE: 01255 686266

EMAIL: business.rates@tendringdc.gov.uk

BENGALI

যদি আপনার এই নথিটি বাংলা ভাষায় প্রয়োজন হয়, তাহলে www.Tendringdc.gov.uk এর মাধ্যমে অনুবাদ করে দেওয়ার জন্য অনুরোধ করা যেতে পারে।

CHINESE

如果你需要这份文件的简体中文翻译，可以通过www.Tendringdc.gov.uk订购。

GUJERATI

જો આ દસ્તાવેજ તમને ગુજરાતીમાં જોઈતું હોય તો www.Tendringdc.gov.uk થકી એનું ભાષાંતર ખરીદી શકાય છે.

HINDI

यदि आप इस दस्तावेज़ को हिन्दी में चाहते हैं, तो www.Tendringdc.gov.uk के माध्यम से अनुवाद का ऑर्डर दिया जा सकता है।

POLISH

Jeśli potrzebujesz ten document w J. Polskim, tłumaczenie może być zlecone na stronie www.Tendringdc.gov.uk

TURKISH

Eğer bu dökümanı Türkçe olarak istiyorsanız, çeviri www.Tendringdc.gov.uk yolu ile düzenlenebilir.

URDU

اگر آپ کو اس دستاویز کی ضرورت اردو میں ہے تو www.Tendringdc.gov.uk کے ذریعے اس کے ترجمہ کی فرمائش کی جا سکتی ہے