

Non-Domestic Rates

Relief Policy

Inverclyde Council – Finance Services Revenues and Benefits

Document Control

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Introduction

There are a number of types of reliefs that can be claimed by Non Domestic (Business Rates) payers and they fall into two main categories. **Mandatory Relief** where the criteria are set nationally and there is no cost to the authority; and **Discretionary Relief** that can also only be awarded where certain criteria are met but the Council has the discretion to determine additional criteria and limits to the relief. In these cases only a percentage (typically 75%) of the relief granted is met by the government. The balance of the relief granted (typically 25%) must be met by the Council, i.e. the Council Tax Payers

This document sets out the criteria for awarding all relief and the policy of Inverclyde Council with regards to discretionary reliefs.

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Mandatory Relief

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1. Charitable Relief

1.1 Background

Registered Charities or Trustees for a charity that uses its business premises wholly or mainly for the purposes of the charity may be eligible for an 80% reduction in their Rates bill. This is generally referred to as **Mandatory Relief** and is awarded in accordance with Section 4(2) and (8) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962

The Council is obliged to grant relief to premises which fall within the mandatory category and is subsequently recompensed for any amounts granted.

1.2 Council Policy

The Council is obliged to grant relief to premises which fall within the mandatory category and is subsequently recompensed for any amounts granted. 80% Mandatory Relief will be awarded in respect of all applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

1.3 Eligibility

The following conditions must be met before the Council can consider an application:

- (a) The Property must be occupied by a charity or a trustee of a charity listed on the register maintained by the Office of the Scottish Charity Regulator (OSCR)
- (d) The organisation must use the premises for charitable purposes, i.e. (i) the relief of poverty, (ii) the advancement of religion, (iii) the advancement of education, (iv) other purposes beneficial to the community.
- (c) The application must provide sufficient information to allow officers of the Council to determine whether the organisation is of a quasi-charitable nature in terms of Section 4 (5) of the Local Government (Financial Provisions Etc) (Scotland) Act, 1962.
- (d) Entitlement is reviewed periodically, and on any change of occupation and/or use relief may be curtailed
- (e) Charity shops can also receive 80% Mandatory Relief in terms of the *Rating (Charity Shops) Act 1976*.

Charity shops will be treated as being wholly or mainly used for charitable purposes if the following criteria are met:

- (i) Wholly/mainly used for the sale of goods donated to the charity AND
- (ii) Proceeds of the sale of goods are used for purposes of the charity.

It should be noted that not all goods sold in charity shops are donated. When assessing entitlement to this type of relief, officers should be satisfied that goods which are not donated are less than 50% of the stock sold in the shops.

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1.4 Application Process

In order to make an application for Mandatory Relief an application form must be fully completed and submitted with supporting evidence:

- A copy of the organisation's constitution.
- The last 2 years financial statements in respect of the property for which relief is being applied. If the organisation has not started to occupy the property, a statement of the anticipated income and expenditure in respect of the first 12 months.
- A copy of the letter from the Inland Revenue stating acceptance as a charity for tax purposes, if applicable.
- The Council may also require ratepayers to provide any other information it sees as reasonable when considering an application for relief.

All applications will be authorised by the Revenues & Customer Services Manager or Revenues Team Leader prior to processing relief.

1.5 Backdating

Where an application for relief is received in the first 6 months of the financial year, then relief can be backdated to the start of the previous financial year provided the organisation satisfied the requirements at that time.

Where an application is made after the first 6 months of the financial year then relief can only be granted from the start of that year except in exceptional circumstances such as the original application being made timeously but not able to be traced.

1.6 Cancellation

Where a decision is made to cancel a mandatory relief the ratepayer must be given 12 months notice in writing.

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2. Rural Rates Relief

2.1 Background

The Local Government and Rating Act 1997 made provision that certain types of businesses located within a rural settlement with a population below 3,000, and in an area designated as rural by Scottish Ministers, may be eligible for mandatory relief of rates.

Eligible premises are entitled to mandatory 50% rate relief, with Councils having discretionary powers to top up this relief to 100%. From 01/04/2017 the eligible premises are entitled to 100% mandatory relief.

Councils also have discretionary powers to grant up to 100% rate relief to properties within a rural settlement with a rateable value of £17,000 or less, used for purposes that are beneficial to the local community.

Local Authorities are now also required to compile and maintain a Rural Settlement List, which must include areas where:

- i) Population is not more than 3,000, AND
- ii) Within an area designated by the Scottish Government as a rural area.

2.2 Council Policy

The Council is obliged to grant relief to premises which fall within the mandatory category and is subsequently recompensed for any amounts granted. 50% Rural Rates Relief will be awarded in respect of applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

2.3 Eligibility

The types of business that may qualify for this relief, together with the rateable value thresholds, are:

- the only general store or post office with a rateable value of £8,500 or less;
- a food shop with a rateable value of £8,500 or less;
- the only public house/small hotel (with appropriate license), with a rateable value of £12,750 or less;
- a petrol filling station with a rateable value of £12,750 or less.

Where a property is located in a rural settlement and its rateable value does not exceed the statutory maximum for rural rates relief, the Council may make an award of discretionary rural rates relief, provided that the property in question is being used for purposes which benefit the local community and the award of relief will generally serve the interests of council tax payers

2.4 Application Process

In order to make an application for Rural Rates Relief an application form must be fully completed and submitted with supporting evidence:

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All applications will be authorised by the Revenues & Customer Services Manager or Revenues Team Leader prior to processing relief.

2.5 Backdating

An application for relief can be backdated to the start of the financial year in which the application is made provided the organisation satisfied the requirements at that time.

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3 Empty Property Relief

3.1 Background

Section 24 of the Local Government (Scotland) Act 1996 provides relief for premises which are completely unoccupied. Full exemption of 100% can be granted for a maximum of three months and 50% thereafter for an indefinite period.

From 1st April 2013 to 31st March 2016, after the initial 100% relief for three months 90% of the charge is levied.

The 90% empty property rate does not apply to the following categories of property which are entitled to 100% empty property relief until re-occupied.

- (i) Industrial Properties
- (ii) Properties with Rateable Values less than £1700
- (iii) Properties unoccupied due to death or insolvency
- (iv) Properties which are under a compulsory purchase order
- (v) Properties which have a Preservation Order, Listed Buildings and Ancient Monuments

From 1st April 2016 the relief on vacant premises is as noted below.

For standard (commercial) empty property, 50% relief can be awarded for the first three months of the property being empty, after which time the level of relief will reduce to 10%.

For empty industrial property, 100% relief can be awarded for the first six months of the property being empty, after which time the level of relief awarded will reduce to 10%.

The person or company entitled to use the property will have to pay the bill.

The following categories of property are entitled to 100% empty property relief until re-occupied.

- (i) Properties with Rateable Values less than £1700
- (ii) Properties unoccupied due to death or insolvency
- (iii) Properties which are under a compulsory purchase order
- (iv) Properties which have a Preservation Order, Listed Buildings and Ancient Monuments

3.2 Council Policy

The Council is obliged to grant relief to premises which fall within the Empty Property Relief category and is subsequently recompensed for any amounts granted. Empty Property Relief will be awarded in respect of all applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

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3.3 Eligibility

The categories of lands and heritages which can be granted exemption are listed as follows:

- Unoccupied property
- Property which had been classed as unoccupied, and which becomes occupied for less than 6 weeks
- The owner is prohibited by law from occupying the property (eg *Health and Safety at Work Acts* prevents occupation due to inadequate fire escapes)
- Property is vacant due to action by Crown, Local Authority or a Public Body (eg subject to a Planning condition)
- Properties which are classed as Listed Buildings (per *Town and Country Planning (Scotland) Act 1972*), Ancient Monuments or Archaeology Sites.
- Industrial properties (other than retail lands and heritages), which have been constructed or adapted for business use for one or more of the following purposes:
 - manufacturing , repair or adaption of goods or materials
 - storage of such goods
 - work or processing of such materials
 - generation of electricity
- Unoccupied properties with RV's of less than £1,700 (prior to 1 April 2000 the RV limit was £1,500)
- Where the person is entitled to possession of a property due to being:
 - The Trustee under a Trust Deed for creditors
 - The Trustee under an award of Sequestration
 - The Executors of a Deceased person
 - Liquidator appointed under the *Insolvency Acts*
- Companies being wound up in terms of the *Insolvency Acts*

3.4 Application Process

In order to make an application for Empty Property Relief an application form must be fully completed and submitted with supporting evidence:

3.5 Backdating

An application for relief can be backdated to the start of the financial year in which the application is made provided the organisation satisfied the requirements at that time. Any applications for the previous financial year can be considered provided sufficient evidence is submitted in support of the application.

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4. Disabled Persons Relief

4.1 Background

Relief of up to 100% is available to establishments where nursing care is provided within the terms of the Rating (Disabled Persons) Act 1978.

4.2 Council Policy

The Council is obliged to grant relief to premises which fall within the Disabled Persons Relief category and is subsequently recompensed for any amounts granted. Disabled Persons Relief will be awarded in respect of all applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

4.3 Eligibility

Local Authorities can grant relief where half or more of the floor area is used exclusively for one or more of the following purposes:

- Provision of residential accommodation for the care (* see below) of persons suffering from illness or for the aftercare of persons who have suffered from an illness
- Provision of facilities for the training or keeping suitably occupied persons suffering from illness or who have been ill
- Provisions of welfare services for the disabled
- Provision of facilities under *Section 15 of the Disabled Persons (Employment) Act 1944*
- Provision of workshop or other facility under the *Disabled Persons (Employment) Act 1958*

*"Care" in this context does not include medical, surgical or dental treatment.

The applicant must be registered with the Council CHCP or Care Commission.

4.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination. This would include details of the type and number of residents and a floor plan.

The amount of relief granted is normally 100% of the normal rates payable in respect of the part of the premises used under the scope of the qualifying criteria. The Assessor will be required to certify the Value of this part

Premises should be reviewed each year, with a view to establishing change of use of qualifying/non-qualifying areas.

4.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

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5. Small Business Bonus Scheme

5.1 Background

The Small Business Bonus Scheme was introduced on 1 April 2008 and replaced the Small Business Rates Relief Scheme.

The Small Business Bonus Scheme provides a discount of between 25 and 100 percent on bills for eligible business properties with a cumulative rateable value of £35,000 or less, (£25,000 or less up to 31/03/2017), subject to eligibility.

5.2 Council Policy

The Council is obliged to grant relief to premises which fall within the Small Business Bonus Scheme Relief category and is subsequently recompensed for any amounts granted. Small Business Bonus Scheme Relief will be awarded in respect of all applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process

5.3 Eligibility

The level of relief under the Scheme for each individual ratepayer will depend on:

- the **cumulative** rateable value of **all** properties in Scotland of which the business is in rateable occupation or (if vacant) which the business is entitled to occupy
- whether or not each property is eligible for one of the existing rates relief schemes
- the level of other public sector assistance received by the business

Combined Rateable Value of all business properties in Scotland From 1st April 2010 to 31st March 2017

Up to £10,000	100%
£10,001 to £12,000	50%
£12,001 to £18,000	25%
Upper limit for cumulative RV* £35,000 (£25,000 to 31/03/14)	25%

Combined Rateable Value of all business properties in Scotland From 1st April 2017

Up to £15,000	100%
£15,001 to £18,000	25%
Upper limit for cumulative RV* £35,000	25%

*25% on each individual property with a rateable value of £18,000 or less

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5.4 Application Process

The Small Business Bonus is an application-based scheme; businesses require to apply to each local authority area in which the business has a property. All business premises which the business occupies or is entitled to occupy must be declared on the application form and will be taken into account when determining the level of relief to be applied.

5.5 Backdating

Applications can be backdated to the start of the Small Business Bonus Scheme if applicable.

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6. Community Amateur Sports Clubs

6.1 Background

Section 98 of the Charities and Trustee Investment (Scotland) Act 2005 provides for 80% mandatory relief from rates for registered Community Amateur Sports Clubs (CASCS). The Council also has discretion under section 4(5) of the Act to top up the relief to 100%.

Sports clubs play a valuable role in their communities. The CASC scheme recognises this important role by distinguishing between clubs and businesses for rates and tax purposes, ensuring money is kept in sports clubs. Both property and non-property owning clubs can significantly benefit from the scheme. The key benefits of casc registration include:

- 80% mandatory business rate relief. Local authorities can offer up to 100% relief to clubs at their discretion.
- The ability to raise funds from individuals under Gift Aid. A registered CASC can reclaim up to £25 in tax for every £100 donated, though at the moment this does not apply to all types of donations.
- CASCs are exempt from Corporation Tax on profits derived from trading activities if their trading income is under £30,000 pa.
- Profits derived from property income are also exempt for CASCs if gross property income is under £20,000 pa, of particular relevance following the abolition of the nil rate band.
- CASCs whose income does not exceed these thresholds will no longer be required to complete an annual Corporation Tax return

6.2 Council Policy

The Council is obliged to grant relief to premises which fall within the Community Amateur Sports Club Relief category and is subsequently recompensed for any amounts granted. 80% Community Amateur Sports Club Relief will be awarded in respect of all applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

6.3 Eligibility

The club requires to be registered with H.M Revenue & Customs as a Community Amateur Sports Club and relief can only be awarded from the date the club was first registered.

CASCS are entitled to relief from rates on any non-domestic property that is wholly or mainly used for the purposes of that club, or of that club and of other such registered clubs.

6.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

6.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

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7. Renewable Energy Relief

7.1 Background

The Renewable Energy Generation Relief Scheme will provide non-domestic rates relief from 1 April 2010, to renewable energy producers who are solely concerned with the production of heat or power (or both) from the following sources:

- a. biomass;
- b. biofuels;
- c. fuel cells;
- d. photovoltaics;
- e. water (including waves and tides, but excluding production from the pumped storage of water);
- f. wind;
- g. solar power;
- h. geothermal sources;

Note: heat or power produced by Combined Heat and Power (CHP) systems is not classed as renewable, unless that system uses only sources of energy described in sub-paragraphs (a) to (h) and has an electrical capacity of 50 kilowatts or less.

Effectively there are two separate reliefs from 2018, one relating to community benefit and one relating to hydro schemes. Both relate to property used solely for the generation of renewable heat or power (or both).

From 1 April 2018, hydro schemes with a rateable value of no more than £5m, used for the generation of renewable heat and/or power (but excluding production from the pumped storage of water), may be eligible for 60% relief.

Eligibility for the renewables relief relating to community benefit requires arrangements which give at least 15% of the annual profit to a community organisation, in return for investment (or, failing that, so much of the annual profit as is attributable to 0.5 megawatt (1 megawatt up to 31/03/2017) of the total installed capacity). The table below shows the sliding scale of applicable relief against total rateable value of all the qualifying properties in Scotland that the applicant occupies or (if vacant) is entitled to occupy.

7.2 Council Policy

The Council is obliged to grant relief to premises which fall within the Renewable Energy Relief category and is subsequently recompensed for any amounts granted. Renewable Energy Relief will be awarded in respect of all applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

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7.3 Eligibility

When assessing eligibility for Renewable Energy Generation relief, four criteria need to be considered for each business:

- whether the business is solely concerned with the generation of heat or power by the means listed above;
- whether the property is in receipt of any other relief;
- the level of other public sector assistance received by the business (in order to determine compliance with the State aids de minimis limit (see below); and
- the combined rateable value of all properties in Scotland of which the business is in rateable occupation or (if vacant) which the business is entitled to occupy.

Note: Where there are multiple entries on the valuation roll for the same ratepayer it is the combined rateable value of properties used for renewable energy production which should be considered for the award of this relief.

For example, a business has a number of properties with a total rateable value (RV) of £1m RV, and one of the individual properties is a wind farm with a RV of £300,000 used solely for renewable energy production.

In this example, the wind farm can receive 50% relief (because the renewable energy production part of the business falls into the "up to £430k RV band").

However, all reliefs or other financial assistance for all subjects for this ratepayer, across all properties for which they liable, must be monitored to ensure that they do not breach the State aid de minimis limit, regardless of whether or not the properties are concerned with renewable energy production.

State aid: Relief can be awarded for all individual properties concerned with renewable energy production up to de minimis State aid limits.

The renewable energy relief will be applied before any other calculation of relief and the amount of relief awarded must not breach State Aid de minimis limits i.e. 200,000 euros, approximately £175,000, over a rolling 3 year period.

A reduction of the rates payable will be applied as specified in the table below:

Rateable Value	% of Rates relief
£145,000 or less	100%
More than £145,000 but not exceeding £430,000	50%
More than £430,000 but not exceeding £860,000	25%
More than £860,000 but not exceeding £4,000,000	10%
More than £4,000,000	2.5%

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7.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

7.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

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8. New Start Relief

8.1 Background

With effect from 01/04/13, a New Start Relief is available for new properties entered onto the Valuation Roll between the periods 01/04/13 and 31/03/18 and which are unoccupied. The scheme ends on 31/03/20 (provided the new entry in the valuation roll is made no later than 31/03/18).

8.2 Council Policy

The Council is obliged to grant relief to premises which fall within the New Start Relief category and is subsequently recompensed for any amounts granted. New Start Relief will be awarded in respect of applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

8.3 Eligibility

In order to qualify, the Property must be unoccupied at the time of being entered onto the Valuation Roll and the entry on the valuation roll should not be as a result of a division of an existing entry or conversion of a domestic property, or a property previously exempt from rating.

Relief of up to 100% is available for a period of up to 15 months which can be discontinuous e.g. where a property is occupied for a short period prior to becoming empty again. Where the maximum period of relief has been granted, this may become available again where the property is occupied for a period of 6 weeks or more prior to once more becoming unoccupied.

There can be no interaction with any other form of relief, e.g. SBBS etc. and any award of relief must not breach State Aid de minimis limit i.e. no more than 200,000 euros, (approximately £175,000), over a rolling 3 year period.

8.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

8.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

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9. Fresh Start Relief

9.1 Background

With effect from 01/04/13, Fresh Start Relief is available where previously unoccupied shops, offices, hotels, pubs or restaurants are newly occupied. Relief of up to 50% is available for a period of 12 months.

From 1 April 2018

The Fresh Start Relief has been expanded offering 100% relief for 12 months and may be applied if all of the following circumstances are met for the property:

- must be occupied by a new owner, tenant or sub tenant
- the property has previously been in receipt of Empty Property Relief for a continuous period of at least six months
- the property has a Rateable Value of under £65k
- prior to the 1 April 2018 the property had to be used for either a shop, office, restaurant, pub or hotel (regardless of what your intended use is) or, where there was no previous use, you intended to use it as a shop, office, restaurant, pub or hotel

9.2 Council Policy

The Council is obliged to grant relief to premises which fall within the Fresh Start Relief category and is subsequently recompensed for any amounts granted. Fresh Start Relief will be awarded in respect of applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

9.3 Eligibility

In order to qualify, the property must have been in receipt of Empty Property Relief for a continuous period of 6 months, during the period immediately prior to the award of Fresh Start Relief and have a rateable value of £65,000 or less. When last occupied, the property must have been used as a shop, office, pub, hotel or restaurant, the 'fresh' use of the property when occupied can be for any purpose. Payday lenders are excluded from the scheme.

Where there has been no previous use of the property, then the use of the property when occupied, must be as a shop, office, pub, hotel or restaurant.

Any period/s of occupation lasting less than 6 weeks during the preceding 6 months will be ignored for the purpose of granting Fresh Start relief.

There can be no interaction with any other form of relief, e.g. SBBS etc. and any award of relief must not breach State Aid de minimis limit i.e. no more than 200,000 euros, (approximately £175,000), over a rolling 3 year period

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9.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

9.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

10. District Heating Relief

10.1 Background

With effect from 01/04/17, The Non Domestic Rates (District Heating Relief) (Scotland) Regulations 2017 make provision to reduce the amount payable as non-domestic rates in respect of subjects in Scotland used wholly or mainly for the purposes of a district heating network. They apply from the start of the 2017-2018 financial year. The regulations provide for a 50% reduction in rates payable.

10.2 Council Policy

The Council is obliged to grant relief to premises which fall within the relief category and is subsequently recompensed for any amounts granted Relief will be awarded in respect of applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process

10.3 Eligibility

In order to qualify, the property must be used wholly or mainly as a district heating network. Regulation 4 provides for a reduction in relief if the enactments listed already provide for a reduction and that any relief must be compatible with state aid rules.

10.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

10.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

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11. Business Growth Accelerator Relief

11.1 Background

With effect from 01/04/18, The Non Domestic Rates (New and Improved Properties) (Scotland) Regulations 2018 make provision to reduce the amount payable as non-domestic rates in respect of certain subjects in Scotland. Certain types of business properties will be eligible for 100% relief until a year after first occupation. The relief ensures that no increase in non-domestic rates is payable for a year in respect of certain property improvements.

11.2 Council Policy

The Council is obliged to grant relief to premises which fall within the relief category and is subsequently recompensed for any amounts granted Relief will be awarded in respect of applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process

11.3 Eligibility

In order to qualify, the property must meet the following criteria:

- The property is entered onto the valuation roll after 1 April 2018.
- The new entry is not as a result of a combination or division of existing entries on the valuation roll or due to the refurbishment or change of an existing entry, including conversion of a domestic property or a property previously exempt from rating.

11.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

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11.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

12. Day Nursery Relief

12.1 Background

With effect from 01/04/18, The Non Domestic Rates (Day Nursery Relief) (Scotland) Regulations 2018 make provision to reduce the amount payable as non-domestic rates in respect of certain subjects in Scotland. 100% rates relief can be granted to occupiers of non-domestic properties where day nursery provision is made.

12.2 Council Policy

The Council is obliged to grant relief to premises which fall within the relief category and is subsequently recompensed for any amounts granted Relief will be awarded in respect of applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process

12.3 Eligibility

In order to qualify, the property must meet the following criteria:

To qualify, the property must be used wholly or mainly as a nursery as defined in Section 135 of the Education (Scotland) Act 1980 and which also provides day care as defined in paragraph 13 of Schedule 12 of the Public Services reform (Scotland) Act 2010.

This relief is considered de-minimus aid in terms of EU State Aid rules and an application form must be completed and submitted to the Council before relief can be considered.

12.4 Application Process

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An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

12.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

Discretionary Relief

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13. Charitable/Non Profit Making Organisations

13.1 Background

Registered Charities or Trustees for a charity that uses its business premises wholly or mainly for the purposes of the charity may be eligible for an 80% reduction in their Rates bill. This is generally referred to as **Mandatory Relief** and is awarded in accordance with Section 4(2) and (8) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962

Whilst the Council is obliged to grant relief to premises which fall within the mandatory category (and the Council is subsequently recompensed for any amounts granted), the Council also has powers to grant **Discretionary Relief** to ratepayers subject to certain criteria being met.

The primary purpose of discretionary relief is to provide assistance where the property does not qualify for mandatory relief, although discretionary relief can also be given to 'top' up cases where ratepayers already receive mandatory relief.

Where no mandatory relief is given then discretionary relief of up to 100 percent of the total rates liability can be granted to qualifying non profit making organisations.

The range of organisations which are eligible for discretionary rate relief is wide and not all of the criteria laid down by the legislation will be applicable in each case.

It should be noted that the Council incurs 25% of the cost of any discretionary relief granted and it is therefore borne by the council tax payer.

13.2 Council Policy:

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A policy for granting discretionary relief to charities and non-profit making organisations was approved by the Policy & Resources Committee on 18th September 2012. The policy was amended on 6th February 2018 by the Policy & Resources Committee.

It was also remitted to the Corporate Director Environment, Regeneration & Resources to consult with the local business community on specific proposals with regards to the withdrawal of relief for charity shops where there is no direct benefit to the local community or area, or where the density of charity shops in a parade creates an imbalance in the shopping on offer.

The amount of relief granted will largely be dependent on the following key factors:

- a. is the organisation entitled / or could be entitled to mandatory relief?
- b. are the premises of benefit to residents of the area?
- c. does the use of the premises relieve the Council from providing similar facilities?
- d. does the organisation provide special facilities to certain priority groups such as elderly, disabled, minority groups, disadvantaged groups?
- e. what is the percentage level of funding for the organisation available by commercial means e.g. bar profits, sales of merchandise etc;
- f. in the case of clubs etc, is the organisation available and open to all members of the public within the Council area? (No relief is granted to organisations where membership is restricted because of race, creed or gender.)
- g. discretionary relief for charity shops will be considered only in cases where the charity is a local charity that wholly or mainly benefits the local residents of Inverclyde; national charity shops will not be eligible for discretionary relief.
- h. factors such as the contribution the organisation makes to the local area and a balanced mix of shop types will be taken into consideration when making a decision on what relief is appropriate.
- i. from 1st April 2018 the organisation's annual turnover is taken into account when determining eligibility.

In considering whether the interests of council taxpayers are being best served, other Services may be consulted as appropriate.

13.3 Who may apply:

Mandatory relief recipients

The ratepayer is an OSCR registered charity or trustees for a charity and the premises are wholly or mainly used for charitable purposes.

Non profit making organisations

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The property is one where all or part of it is occupied for the purposes of one or more institutions or other organisations, none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts.

13.4 Eligibility Conditions

The following conditions must be met before the Council can consider an application:

- (a) The premises must not hold liquor or gaming licences.
- (b) The premises must not be used to carry out an operation of a commercial nature where proceeds from the operation represent a significant proportion of the organisation's total turnover from the premises.
- (c) The organisation must not fall within a class of applicants which the Council wishes to exclude from discretionary award.
- (d) The organisation must use the premises for charitable purposes, i.e. (i) the relief of poverty, (ii) the advancement of religion, (iii) the advancement of education, (iv) other purposes beneficial to the community.
- (e) The application must provide sufficient information to allow officers of the Council to determine whether the organisation is of a quasi-charitable nature in terms of Section 4 (5) of the Local Government (Financial Provisions Etc) (Scotland) Act, 1962.
- (f) Entitlement is reviewed periodically, and on any change of occupation and/or use relief may be curtailed
- (g) Organisations with an annual turnover in excess of £10 million are excluded.

13.5 Application Process

In order to make an application for Discretionary Relief an application form must be fully completed and submitted with supporting evidence:

- A copy of the organisation's constitution.
- The last 2 years financial statements in respect of the property for which relief is being applied. If the organisation has not started to occupy the property, a statement of the anticipated income and expenditure in respect of the first 12 months.
- A copy of the letter from the Inland Revenue stating acceptance as a charity for tax purposes, if applicable.
- A statement outlining how an award of discretionary rates relief would serve the interests of Council Tax payers in the Inverclyde Council area
- The Council may also require ratepayers to provide any other information it sees as reasonable when considering an application for relief.

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All discretionary reliefs awarded will be checked for compliance with the Council's policy and all applications will be authorised by the Revenues and Customer Services Manager or Revenues Team Leader prior to processing relief.

Under Section 4 (6) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, any reduction may, at the discretion of the rating authority, be granted –

- (a) for the year in which, or the next year following that in which the determination to grant is made; or
- (b) for a specified term of years, not exceeding five, beginning not earlier than the year in which the determination is made nor more than twenty-four months after the date of the determination; or
- (c) for an indefinite period beginning not earlier than the preceding year, subject to the exercise by the rating authority of their powers under subsection 7.

13.6 Backdating

Where a charity, sports club or similar body makes an application for relief in the first 6 months of the financial year, then relief can be backdated to the start of the previous financial year provided the organisation satisfied the requirements at that time.

Where an application is made after the first 6 months of the financial year then relief can only be granted from the start of that year except in exceptional circumstances such as the original application being made timeously but not able to be traced.

13.7 Cancellation

Under Section 4 (7) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, where any such reduction is granted for an indefinite period, the rating authority may, by not less than twelve months' notice in writing given to the occupiers of the lands and heritages, terminate or modify the reduction as from the end of a year specified in the notice.

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14. Sports Clubs

14.1 Background

Section 4 (5) (c) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 provides Councils with discretionary powers to award relief where a property is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit

Sports clubs may be awarded 100% relief except where the organisation occupies licensed premises – in these cases a formula is applied to apportion the activities between the bar and the sporting activity. This typically applies to golf clubs, bowling clubs etc. The higher the bar takings, the less relief available and in some cases bar takings can be at such a level that no relief is awarded.

14.2 Council Policy.

Under this policy the Council will grant relief to premises which fall within the Sports Relief category and will subsequently be recompensed for any amounts granted. 100% Sports Relief will be awarded in respect of applications from unlicensed sports clubs that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

Relief will also be awarded to licensed sport clubs that meet the eligibility criteria specified below and fulfil all the requirements of the application process; however the level of relief afforded to licensed clubs will vary for each club depending on their turnover from bar, food and gaming.

14.3 Eligibility

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Where sports clubs do not meet the CASC requirement, and are not registered charities, discretionary relief can be granted where the property is wholly or mainly used for purposes of recreation and all or part of it is occupied for the purpose of a club, society or other organisation not established or conducted for profit. The following criteria must also be met.

Membership should be open to all sections of the community. There may be legitimate restrictions placed on membership which relate for example to ability in sport or to the achievement of a standard in the field covered by the organisation, or where the capacity of the facility is limited, but in general membership should not be exclusive or restrictive.

No relief will be granted to organisations where membership is restricted because of race, creed or gender. This will be apparent from the constitution and most commonly applies to clubs where ladies are not allowed to be full members with voting rights. The only exception to this is where the ladies state in writing or provide a minute of a decision that they do not wish to be full members. A letter from the Lady Captain/President on club notepaper is required in support of any application.

Membership rates should not be set at such a high level as to exclude the general community. However, membership fees may be payable at different rates that distinguish the different classes of membership such as juniors, adults, students, pensioners, players, non-players, employed and unemployed. In general, the club or organisation must be prepared to show that the criteria by which it considers applications for membership are consistent with the principle of open access.

Consideration should also be given to whether the facilities provided relieve the council of the need to do so, or enhance and supplement those that it does provide.

14.4 Application Process

Recreational/Sports Clubs - Unlicensed

100% Discretionary Relief is available to Recreational/Sports clubs not licensed to sell alcohol. Applicants should submit a completed application form along with copies of their constitution and latest audited accounts. These are examined to establish that the applicant is a bona fide sports or recreational Club, and that no income from the sale of alcohol, tobacco, etc, appears in the accounts.

Recreational/Sports Clubs - Licensed

Available to Recreational/Sports clubs licensed to sell alcohol and/or income from the sale of alcohol, tobacco, food, gaming etc appears in the accounts.

Copies of accounts and constitution are required. Accounts should relate to the base year for revaluation. If these are not available, accounts for subsequent years can be index-linked to the base year. The gross turnover figures for bar, food, gaming and tobacco should be entered. The Council will then calculate the non-licensed element of Rateable Value. This is the figure on which relief may be awarded

14.5 Backdating

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Relief is granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

15. Community Amateur Sports Clubs

15.1 Background

Section 4 (5) of the Charities and Trustee Investment (Scotland) Act 2005 provides for 20% discretionary relief from rates for registered Community Amateur Sports Clubs (CASCS).

Sports clubs play a valuable role in their communities. The CASC scheme recognises this important role by distinguishing between clubs and businesses for rates and tax purposes, ensuring money is kept in sports clubs.

Both property and non-property owning clubs can significantly benefit from the scheme. The key benefits of casc registration include:

- 80% mandatory business rate relief. Local authorities can offer up to 100% relief to clubs at their discretion.
- The ability to raise funds from individuals under Gift Aid. A registered CASC can reclaim up to £25 in tax for every £100 donated, though at the moment this does not apply to all types of donations.
- CASCs are exempt from Corporation Tax on profits derived from trading activities if their trading income is under £30,000 pa.
- Profits derived from property income are also exempt for CASCs if gross property income is under £20,000 pa, of particular relevance following the abolition of the nil rate band.
- CASCs whose income does not exceed these thresholds will no longer be required to complete an annual Corporation Tax return

15.2 Council Policy

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Under this policy the Council will grant discretionary relief to premises which fall within the Community Amateur Sports Club Relief category, 25% of any award will be met by the Council. Community Amateur Sports Club Relief will be awarded in respect of all applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

The policy of the Council is to award this discretionary rates relief top up to unlicensed sports clubs only. The club's main purpose must be to provide facilities for eligible sports, to encourage people to take part in them and the promotion of a healthy lifestyle.

Although the existence of a bar may not in itself seem to be a reason for not granting relief, it helps to determine the main purpose of the organisation. In sports clubs the balance between playing and non-playing members might provide a useful guide as to whether the main purpose of the club is sporting or social activities

25% of the cost of the discretionary relief must be met by the Council.

15.3 Eligibility

The club requires to be registered with H.M Revenue & Customs as a Community Amateur Sports Club and relief can only be awarded from the date the club was first registered.

CASCS are entitled to relief from rates on any non-domestic property that is wholly or mainly used for the purposes of that club, or of that club and of other such registered clubs.

15.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

15.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

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16. Short Term Part Empty Relief

16.1 Background

Section 24A of the Local Government (Scotland) Act 1966 (as amended by section 155 of the Local Government etc. (Scotland) Act 1994) states:

(1) if it appears to the rating authority that part of any lands and heritages included in the valuation roll is unoccupied but will remain so for a short time only, the authority may request the assessor to apportion the rateable value between the occupied and unoccupied parts and on being thus requested the assessor shall apportion the rateable value accordingly.

(2) As from whichever is the later of the following:

- (a) The date on which lands and heritages the rateable value of which has been apportioned under subsection (1) above became partly occupied;
- (b) The commencement of the financial year in which the request under that subsection relating to those lands and heritages was made,

Until whichever of the events specified in subsection (3) below first occurs, the value apportioned to the occupied part of the lands and heritages shall, subject to subsection (4) below, be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll.

(3) The events mentioned in subsection (2) above are—

- (a) The reoccupation of any of the unoccupied part;
- (b) The end of the financial year in which the request was made;

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- (c) A further apportionment of the value of the lands and heritages taking effect under subsection (1) above;
- (d) The lands and heritages to which the apportionment relates becoming completely unoccupied.
- (4) Where any lands and heritages fall within such class or classes of lands and heritages as may be prescribed by the Secretary of State by regulations, the value to be treated for rating purposes as if it were the rateable value ascribed to the lands and heritages in the valuation roll shall be the sum of—
- (a) The value apportioned to the occupied part of the lands and heritages; and
- (b) One half of the value apportioned to the unoccupied part of the lands and heritages.
- (5) Notwithstanding paragraph (b) of subsection (3) above, if it appears to the rating authority that the part of the lands and heritages which was unoccupied at the date of an apportionment of the rateable value thereof under subsection (1) above has continued after the end of the financial year referred to in that paragraph to be unoccupied but will remain so for a short time only, the authority may direct that the apportionment shall continue to have effect for the next financial year; and subsections (2), (3)(a), (c) and (d) and (4) above shall have effect in relation to that year accordingly. “

16.2 Council Policy

A policy for granting Short Term Part Empty Relief was approved by the Policy & Resources Committee on 13th August 2013.

Under this policy the Council will grant relief to premises which fall within the Short Term Part Empty Relief category and will subsequently be recompensed for any amounts granted. Short Term Part Empty Relief will be awarded in respect of applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process

16.3 Eligibility

Legislation does not define what constitutes a short time and it is therefore the responsibility of the Council to determine what constitutes a short period of time. For the purposes of this policy “a short time” is defined as a period not less than 1 month but not exceeding 24 months.

- Applications will be considered where the ratepayer advises that part occupation of the property is to last for a minimum period of 1 month and a maximum period of 24 months. If a ratepayer indicates that their part occupation is long term, i.e. likely to continue for more than 24 months then no rateable value apportionment will be considered beyond the maximum period.
- Applications will be considered in respect of industrial properties only.
- Any relief from rates due to part occupation cannot exceed 24 months in any 5 years. This may consist of a number of separate claims over a maximum of 3 different

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financial years in a 5 year period. This is to prevent a ratepayer from continuously keeping a part of their property empty to avoid full rates

- If a part empty period is likely to extend beyond 12 months a maximum of 12 months relief can be awarded initially. A review will be carried out at the end of the 12 months which will require a revised business plan to be submitted and an inspection of the premises. If the Council are satisfied up to a further 12 months relief can be awarded.
- A fresh application must be made whenever there is a change to the part occupation of the property so that the correct apportioned rateable value is used in the relief calculation.
- Once a period of part occupation has ended the property must be occupied for a period of 42 days (6 weeks) before a ratepayer can apply for a further relief period.

In the event that arrears of Non Domestic Rates exist it will be a condition of any relief award that a repayment plan is agreed with Finance Services and adhered to. If the repayment plan is defaulted the relief may be withdrawn.

- In exceptional circumstance a case which merits special consideration may be considered under this policy even if some elements of the policy criteria are not satisfied, providing the relevant legislation is complied with.
- Applications will be considered jointly by Finance Services and Economic Development.
- The Chief Financial Officer and Head of Regeneration and Planning may consult with other Services as appropriate, and will assess the extent to which an award safeguards employment and promotes local economic development.

16.4 Application Process

In order to make an application for Part Empty Short Term Relief an application must be submitted with supporting evidence.

- Application to be made by the ratepayer (or their representative) liable to pay Non Domestic Rates on the property.
- Applicants will be required to complete an application form and provide a plan showing the unoccupied area(s).. The unoccupied area must be satisfactorily sectioned off.
- In order for the application to be fully considered audited accounts and a business plan must also be submitted along with any other supporting information and evidence to support their claim.
- Applications must be submitted immediately the property becomes unoccupied and no relief will be granted for any period prior to the application receipt date.
- Applications will not be considered retrospectively.

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- All applications to be submitted to Finance Services for consideration by Finance Services and Economic Development. Any case with exceptional circumstances and outside the normal criteria will be considered by the Chief Financial Officer and Head of Regeneration and Planning.
- Prior to requesting an apportionment of the rateable value, an inspection visit may be made to the property to establish eligibility.
- If an application meets the qualifying criteria then a request will be made to the Assessor to provide an apportioned rateable value for the unoccupied part of the property.
- The apportioned rateable value must be equal to or greater than 5% of the subject's total rateable value.
- All applications will be processed within 21 days once all information is received.
- The rates payable will be charged in accordance with legislation. The occupied part of a property will be charged at 100%. The unoccupied part of a property will be charged in accordance with legislation for the duration of the short-term empty period unless the property is industrial, in which case there is no charge. .

16.5 Monitoring Process

Applications will be subject to periodic reviews and the property will be visited up to 4 times per year by Economic Development.

In the case of empty periods extending beyond 12 months, a review will be carried out at the end of 12 months which will require audited accounts and a revised business plan to be submitted, an inspection of the premises will also be carried out.

Any applicant subsequently found to have deliberately misled the Council as to their intentions in relation to this policy may have any relief previously awarded withdrawn

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17. Hardship Relief

17.1 Background

Section 25A of the Local Government (Scotland) Act 1966 (as amended by section 156 of the Local Government etc. (Scotland) Act 1994) allows rating authorities to abate, in full or in part, a ratepayer's liability where they are satisfied that:

- The person would sustain hardship if the authority did not do so; and
- It is reasonable for the authority to do so, having regard to the interests of persons liable to pay council tax set by them.

17.2 Council Policy

Under this policy the Council may grant relief to premises which fall within the Hardship Relief category, 25% of any award will be met by the Council. Hardship Relief will be considered in respect of applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process

17.3 Eligibility

On application by a ratepayer, the Chief Financial Officer may award hardship relief where he is satisfied that the ratepayer would otherwise suffer hardship and that the interests of council tax payers in the Inverclyde Council area would be best served by awarding relief.

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In considering whether the interests of council taxpayers are being best served, the Chief Financial Officer may consult with other Services as appropriate, and will assess the extent to which an award safeguards employment, alleviates poverty and promotes local economic development.

As an alternative to the award of Hardship Relief, the Chief Financial Officer may, where it is considered appropriate, first offer to put in place a payment arrangement in respect of any Non Domestic Rates arrears. This would allow the business to spread the repayment over a longer period of time. Any arrangement would require future rating liability to be paid concurrently with the arrears repayments.

17.4 Application Process

In order to make an application for Hardship Relief a letter must be submitted with supporting evidence eg.

- Documentary evidence that hardship has occurred in the business, e.g. a drop in sales has occurred or perhaps where a major customer has recently folded leaving a significant debt that is legally non-collectable
- Details of any cash-flow / liquidity problems that have occurred providing documentary evidence of such
- A copy of the business's most recent Financial Accounts
- A copy of the business's Monthly Management Accounts for the current financial year
- A copy of the business's most up to date business plan
- A statement explaining what action has been taken to avoid hardship
- Details of any other assistance the business may have received, or has currently applied for, and in particular assistance to overcome business difficulties
- A statement outlining how an award of rates relief would serve the interests of Council Tax payers in the Inverclyde Council area
- A statement outlining the impact on the business should rates relief not be awarded

Hardship Relief will only be considered for the period the application relates to and will not be applied without limit of time. A new application will be required if the applicant feels that relief should be awarded in subsequent years.

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18. Stud Farms

18.1 Background

The rateable value of lands and heritages which comprise or include buildings used for the breeding and/or rearing of horses and occupied with agricultural land or agricultural buildings should be ascertained by making a deduction from what would otherwise be the rateable value. The deduction is made from the value of the whole property by the local assessor to reflect how much of the property is used as a stud farm. The maximum amount of the deduction the assessor can make is determined by the Scottish Ministers by order and currently stands at **£3,500**.

Additionally, stud farms newly established on or after 1 April 2003 are eligible for discretionary rates relief if the rateable value amounts to **£7,000** or less.

Paragraph 4 (discretionary relief) of Schedule 2 to the Local Government and Rating Act 1997 (“the 1997 Act”), as amended by section 28(4)(c) of the Local Government in Scotland Act 2003, makes provision for discretionary rate relief to be granted to eligible stud farms

18.2 Council Policy

Under this policy the Council may grant relief to premises which fall within the Stud Farm Relief category, 25% of any award will be met by the Council. 100% Stud Farm Relief will be considered in respect of all applications that meet the eligibility criteria specified below and fulfil all the requirements of the application process.

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18.3 Eligibility

In order to qualify the stud farm must have a rateable value under £7000 and be newly set up on former agricultural property.

18.4 Application Process

An application must be made in writing and the applicant must submit all relevant information required in order to make a determination.

18.5 Backdating

Relief can be granted from the start of the financial year in which the application is made and can only be backdated in exceptional circumstances.

19. Rural Rates Relief

19.1 Background

The Local Government and Rating Act 1997 made provision that certain types of businesses located within a rural settlement with a population below 3,000, and in an area designated as rural by Scottish Ministers, may be eligible for mandatory relief of rates.

Eligible premises are entitled to mandatory 50% rate relief, with Councils having discretionary powers to top up this relief to 100%.

Councils also have discretionary powers to grant up to 100% rate relief to properties within a rural settlement with a rateable value of £17,000 or less, used for purposes that are beneficial to the local community.

Local Authorities are now also required to compile and maintain a Rural Settlement List, which must include areas where:

- iii) Population is not more than 3,000, AND
- iv) Within an area designated by the Scottish Government as a rural area.

19.2 Council Policy

Under this policy the Council may make awards of discretionary relief in respect of the only general store or Post Office in a rural settlement that already receives 50% mandatory relief. The Council policy is to award 50% Discretionary Rural Rates Relief to premises in receipt of

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Mandatory Rural Rates Relief. 25% of the cost of the discretionary relief must be met by the Council

19.3 Eligibility

The types of business that may qualify for this relief, together with the 1st April 2010 rateable value thresholds, are:

- the only general store or post office with a rateable value of £8,500 or less;
- a food shop with a rateable value of £8,500 or less;
- the only public house/small hotel (with appropriate license), with a rateable value of £12,750 or less;
- a petrol filling station with a rateable value of £12,750 or less.

Where a property is located in a rural settlement and its rateable value does not exceed the statutory maximum for rural rates relief, the Council may make an award of discretionary rural rates relief, provided that the property in question is being used for purposes which benefit the local community and the award of relief will generally serve the interests of council tax payers.

The Council may also make awards of discretionary relief in respect of the only general store or Post Office in a rural settlement that already receives 50% mandatory relief.

19.4 Application Process

In order to make an application for Rural Rates Relief an application form must be fully completed and submitted with supporting evidence:

All applications will be authorised by the Revenues & Customer Services Manager or Revenues Team Leader prior to processing relief.

19.5 Backdating

An application for relief can be backdated to the start of the financial year in which the application is made provided the organisation satisfied the requirements at that time.

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20. Appeals Process

In respect of all Mandatory Reliefs, once an application has been processed, the ratepayer will be notified in writing of the decision. If the ratepayer disagrees with the decision they can appeal in the first instance by writing to the Revenues and Customer Services Manager.

Once an application for a Discretionary Relief has been processed, the ratepayer will be notified in writing of the decision. As this is a discretionary power there is no formal appeal process against the Council's decision. However the decision can be re-considered in the light of any additional points that the ratepayer wishes to make

Applicants who disagree with any decisions in relation to the Short Term Part Empty Relief policy and Hardship Relief policy have a right of appeal to the Chief Financial Officer

Appeals must be made within 28 days of the decision being notified.

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21. Financial Implications

In respect of Mandatory Reliefs, Sports Club Relief and Short Term Part Empty Relief there are no financial implications for the Council, under the National Rates pooling arrangements all costs are met by the Scottish Government.

Under the National Rates pooling arrangements, 25% of the cost of all other Discretionary Relief and Hardship Relief must be met by the Local Authority.

The table below details the percentage of discretionary relief allowed by legislation, the percentage awarded under this policy and the financial implications to the council of any award.

Discretionary Relief Type	% Discretionary Relief Allowed by legislation	% Discretionary Relief Awarded by Council policy	% cost to be borne by NDR Pool (if relief awarded)	% cost to be borne by the Council (if relief awarded)
Charitable Relief (i)	20%	20%	75%	25%
Non Profit Making Organisations	100%	100%	75%	25%
Rural Rates Relief	50%	50%	75%	25%
Stud Farm Relief	100%	100%	75%	25%

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Short Term Part Empty Relief	100% (of empty part)	100% (of empty part)	100%	0%
Hardship Relief	Up to 100%	Up to 100%	75%	25%
Sports Relief (Unlicensed)	100%	100%	100%	0%
Sports Relief (Licensed)	Up to 100%	Up to 100%	100%	0%
CASC (Unlicensed)	20%	20%	75%	25%
CASC (Licensed)	20%	0%	75%	25%

- (i) Certain restrictions apply – see policy detail

22. Review of Policy

This Policy will be reviewed a minimum of once every four years with the next review due October 2021.