

Revenues and Benefits

Milton Keynes Council

Discretionary Rate Relief for Non-domestic Rates Policy

www.milton-keynes.gov.uk/business/business-rates

Version Control

Version	Date	Author	Comments
1	27 January 2016	A Taplin	
2	23 February 2017	A Taplin	

Discretionary Rate Relief Reductions

1. Introduction

1.1. This policy covers all discretionary reductions for Non-domestic rates which can be granted by the Council covering the following

2. Statement of Objectives

2.1 The policy has the following objectives:

- a) To accept applications for any discretionary reduction to Non-domestic rates from all local businesses
- b) To consider each application on its merits.
- c) To make recommendations regarding each application to the section 151 officer as to whether a discretionary reduction should be awarded in line with the following guidelines

- Discretionary Rate Relief for Non-Domestic Rates Guidelines

3. Legislation

3.1 Non-domestic Rates

Any application for a discretionary reduction of Non-domestic Rates will be considered in line with the relevant legislation of the 1988 Local Government Finance Act [as amended]

Consideration will also be given to the nature and relevance of the organisation applying for relief. As a general rule, all successful applications should only be granted where the interests of the Council Tax payers of the Borough have been met.

3.2 In the autumn statement delivered each year by the Chancellor of the Exchequer, amendments are often made to the range of discretionary awards available to the Council. Any changes to the available powers will be noted and reported each year.

3.3 Additional new reliefs have been introduced in the Spring Budget announced on 8th March 2017

3.4 In 2017/18 there are the following changes required

- Rural Rate Relief is to be doubled to 100% from 1st April 2017. Legislation will not be passed in time and so local authorities will use discretionary powers to implement the change. This will be fully compensated by way of a section 31 grant.
- Local Newspapers will be able to claim a £1,500 discount for 2 years, subject to state aid rules, from 1st April 2017. The relief is delivered through the discretionary discount powers in s 47 (3) of the local Government Finance Act.

- Relief of up to £1,000 for Public Houses with a rateable value below £100,000 for 2017/18 only. This will be delivered through s 47 of the Local Government Finance Act 1988 and Milton Keynes Council will be compensated by way of section 31 grant
- A new discretionary relief fund for those businesses hardest hit by the Revaluation in 2017 although details of the scheme have yet to be announced. Milton Keynes Council has been allocated up to £375,000 to deliver the scheme using powers under s47 of the Local Government Finance Act 1988. Compensation will be by way of a section 31 grant
- Small businesses with increases in rate liability will see increases limited to £50 per month [or £600 annually] OR the matching cap on increases for small property in the transitional relief scheme. Guidance on the exact nature of the scheme has not yet been provided but Milton Keynes Council will be compensated by section 31 grant.
- Relief for newly built unoccupied properties ended on 30 September 2016 and so is removed from this guidance.

3.5 There are no other legislative changes to the policy for 2016/17

4. Other Information

4.1 Application process

The full application process is contained within the Discretionary Rate Relief Guidelines and may be amended from time to time to suit the needs of the Revenues Services and local businesses applying for relief. Invitations to re-apply for the relief are sent out by the Revenues section in December each year.

4.2 Period of relief

Usually, any relief will be awarded for a period of one year. Full details are contained within the Discretionary Rate Relief Guidelines.

4.3 Right of appeal

There is no statutory right of appeal against a decision not to award Discretionary Rate Relief. However, a written appeal will be accepted by the Director of Resources. Full details are contained within the Discretionary Rate Relief Guidelines.

5. Monitoring

We will monitor Discretionary Rate Relief awards to ensure that the policy has been applied fairly and consistently.

The circumstances leading to an award will be monitored and analysed in order to formulate and revise the guidelines that will allow the categories identified as having an additional need to be considered in future years.

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www.milton-keynes.gov.uk/business/business-rates



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