	WEST OXFORDSHIRE DISTRICT COUNCIL
Name and Date of Committee	**EXECUTIVE – 15 JANUARY 2025**
Subject	**BUSINESS RATES RELIEF: 2025/2026.** **RETAIL, HOSPITALITY AND LEISURE SCHEME**
Wards Affected	ALL
Accountable Member	Councillor Alaric Smith – Executive Member for Finance. Email: alaric.smith@westoxon.gov.uk
Accountable Officer	Jon Dearing – Interim Executive Director, Resident Services. Email: jon.dearing@westoxon.gov.uk
Report Author	Mandy Fathers – Business Manager, Environmental, Welfare and Revenues. Email: mandy.fathers@westoxon.gov.uk
Purpose	To consider a scheme of rate relief for retail premises as outlined by Government in the Autumn Statement 2024.
Annex	Annex A – Retail, Hospitality and Leisure Discount Criteria.
Recommendations	That the Executive resolves to recommend to Council to: 1. Approve the Retail, Hospitality and Leisure scheme as set out in Annex A for 2025/2026; 2. Delegate authority to the Interim Executive Director for Resident Services for the award of such reliefs.
Corporate Priorities	• Working Together for West Oxfordshire
Key Decision	YES
Exempt	NO
Consultees/ Consultation	Chief Executive, Chief Finance Officer, Monitoring Officer, Interim Head of Legal Services. Interim Executive Director, Managing Director (Publica)

1. **BACKGROUND**

1.1 Retail, hospitality and leisure properties not qualifying for small business rates relief currently receive a 75% business rates discount, subject to a cap of £110,000 per business. This relief is to continue for 2025/26, but with the rate of discount cut to 40%.

2. **MAIN POINTS**

2.1 Local authorities are expected to use their discretionary relief powers (under section 47 of the Local Government Finance Act 1988, as amended) to grant these discounts in line with the relevant eligibility criteria as detailed within Annex A (attached).

2.2 The Council will be compensated for the cost of granting these discounts through a section 31 grant from government.

2.3 Guidance has been provided in respect of which businesses should benefit from this relief and those that should not as detailed within the attached Annex. The Council's Discretionary Rate Relief policy will also be amended with a separate annex detailing the qualifying criteria.

2.4 These changes will take effect from 1 April 2025.

2.5 The team responsible for the administration of Business Rates will identity those businesses eligible for this relief and apply it to their 2025/2026 liability. Those eligible businesses will see the reduction on their annual business rate demand notice.

3. **ALTERNATIVE OPTIONS**

3.1 None

4. **FINANCIAL IMPLICATIONS**

4.1 Central government will fully reimburse local authorities for the local share of relief awarded to those qualifying businesses entitled to this relief using a grant under section 31 of the Local Government Finance Act 2003 providing the council adopt the recommended approach when granting relief.

5. **LEGAL IMPLICATIONS**

5.1 The government is not changing the legislation around the relief available to businesses and expects councils to grant the relief under section 47 of the Local Government Finance Act, 1988, as amended.

6. **RISK ASSESSMENT**

6.1 There are no risks associated with this report as the Council will be following central government guidance.

7. **EQUALITIES IMPACT**

7.1 None

8. **CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS**

8.1 None

9. BACKGROUND PAPERS

9.1 The following documents have been identified by the author of the report in accordance with section 100D.5(a) of the Local Government Act 1972 and are listed in accordance with section 100 D.1(a) for inspection by members of the public:

- Executive 6 March 2024. Agenda item 167

9.2 These documents will be available for inspection online at www.westoxon.gov.uk or by contacting democratic services democratic@westoxon.gov.uk for a period of up to 4 years from the date of the meeting.

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