



**WEST OXFORDSHIRE
DISTRICT COUNCIL**

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and date of Committee	EXECUTIVE – 10 JUNE 2026
Subject	DISCRETIONARY RATE RELIEF POLICY
Wards affected	ALL
Accountable member	Councillor Alaric Smith – Executive Member for Finance Email: alaric.smith@westoxon.gov.uk
Accountable officer	Mandy Fathers - Business Manager for Environmental, Welfare and Revenues Email: mandy.fathers@publicagroup.uk
Report Author	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: mandy.fathers@publicagroup.uk
Summary	To consider and approve amendments to the Discretionary Rate Relief Policy
Annexes	Annex A – Discretionary Rate Relief Policy
Recommendations	That the Executive resolves to: <ol style="list-style-type: none">1. Approve the amendments to the Discretionary Rate Relief Policy ('the Policy') as detailed within the report2. Delegate to the Director of Finance, in consultation with the Executive Member for Finance, any future amendments to the Policy in respect of Electric Vehicle Charging Points and Electric Vehicle Forecourts.
Corporate priorities	Working Together for West Oxfordshire
Key Decision	No
Exempt	No
Consultees/ Consultation	Chief Executive, Director of Governance & Regulatory Services, Director of Finance, Director of Place, Head of Legal Services, Executive Director, Managing Director (Publica)

1. EXECUTIVE SUMMARY

- 1.1 To consider proposed changes to the Discretionary Rate Relief Policy ('the Policy') following recent government announcements and to note the policy to underpin these schemes, as appended to this report at Annex A.

2. BACKGROUND

- 2.1 The Local Government Finance Act 1988 and subsequent legislation require West Oxfordshire District Council ('the Council') to grant mandatory relief for premises occupied by charities and similar organisations that own or occupy them wholly or mainly for charitable purposes. Likewise, certain premises situated within a rural settlement area are eligible for mandatory relief. Powers have also been granted under the Localism Act 2011, which allow for the granting of discretionary rate relief to any premises where the Council feels the granting of such relief would be of benefit to the local community.
- 2.2 Whilst the Council is obliged to grant relief to premises, which fall within the mandatory category, the Council also has powers to grant discretionary relief and reductions to ratepayers, subject to certain criteria being met.

3. MAIN POINTS

- 3.1 The Council already has a Policy, which, following recent announcements from Central Government in respect of new reliefs, has been reviewed.
- 3.2 In the case of the new reliefs, some guidance has been issued by Government outlining actions expected to be taken by local authorities. The amended Policy for the granting of Discretionary Rate Relief includes Government guidance where appropriate but also looks to target discretionary relief in line with the Councils visions and priorities.
- 3.3 Addendum 2, of the Policy has been included, which details the new relief for Pubs and Live Music Venues.
- 3.4 Addendum 3, of the Policy has been included, which details the new Supporting Small Business relief.
- 3.5 From 1 April 2026, a new 10 years 100% business rate relief will also be introduced for standalone electric vehicle (EV) charging points and EV-only forecourts. The guidance for this has not yet been published. However, when this has been published, the Policy will be updated to reflect this, and it is requested that authority is delegated to the Director of Finance in consultation with the Executive Member for Finance to make these revisions.
- 3.6 On 25 March 2026 at Full Council, the following motion was carried forward:
 - 1) Agree that the Executive and CEO should consider whether a Local Discount and Incentives policy could enhance the economic objectives and wellbeing of the District.
 - 2) Agree that communications with small businesses and all residents be reviewed and improved to ensure they all understand the 2026-27 £800 cap and how that will vary during transition to their new rates in the coming years.
- 3.7 In response to this motion, it should be noted that the Discretionary Rate Relief Policy has already been reviewed and amended to include additional information to support public houses and small businesses. The Councils webpages have also been updated giving additional information regarding the changes from April 2026.

- 3.8** During March 2026, all businesses within the district would have received their 2026/27 annual bill giving the details of charges for the financial year. Additional information was also added to the reverse of those bills, again, to support and signpost businesses to further advice.
- 3.9** Any business can contact the Councils Revenue Team to discuss any concerns they have regarding their annual charge. Despite it being a revaluation year, with changes to the business rates multipliers, contact from businesses has not been as high as expected for the start of a new financial year.
- 3.10** It should also be noted that any business who is struggling financially can make an application for discretionary relief, or hardship relief. The details for this can also be found on the Council's website.
- 3.11** If the number of businesses contacting the Councils Revenue Team increases in the coming months, then the policy and communications will be reviewed again to ensure that the Council is providing all the help and support that businesses need following the recent changes.

4. FINANCIAL IMPLICATIONS

- 4.1** Following the introduction of the Localised Business Rate Retention scheme in 2013 the cost of rate relief falls differently between organisations. All rate relief is funded by the Collection Fund and therefore it is split in the pre-set proportions of the Collection Fund as follows:
- | | |
|--------------------|-----|
| Central Government | 50% |
| County Council | 10% |
| District Council | 40% |
- 4.2** For 2026/27 to 2028/29 the Government will, in line with the eligibility criteria set out in Addendum 2 and 3 to Annex A, reimburse the Council for using its discretionary relief powers under section 47 of the Local Government Finance Act 1988 to grant Pubs and Live Music Venues Relief and 2026 Support Small Business Relief.

5. LEGAL IMPLICATIONS

- 5.1** Section 47 of the Local Government Finance Act 1988 gives powers to District councils to grant discretionary rate relief. Subsequent legislation in the Localism Act 2011 has extended these powers to allow wider granting of local discretionary relief.

6. RISK ASSESSMENT

- 6.1** There is a risk that if government increases the rate retention percentage of 50% (of which the remaining 10% is for the County Council) to 75% (as previously anticipated) the financial impact on District Councils would increase significantly.

7. EQUALITIES IMPACT

- 7.1** There are no specific equality issues, but the Council will consider more favourably applications for discretionary relief from organisations that work in the district with vulnerable, disadvantaged, or underrepresented groups.

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 8.1** The Government is implementing significant business rate reliefs to accelerate the installation of EV charging infrastructure, with a 100%, 10-year relief on business rates for eligible EV charging points and EV-only forecourts starting from 1 April 2026 with the aim to make EV

charging more affordable and accessible, thereby accelerating the transition to electric vehicles and supporting the reduction of greenhouse gas emissions.

9. ALTERNATIVE OPTIONS

9.1 None

10. BACKGROUND PAPERS

10.1 None

(END)