

## **ANNEX A**

1. On 15 December 2021 the Government announced a new Covid-19 Additional Relief Fund (CARF) of £1.5 billion.
  - 1.1 Billing Authorities have to devise their own scheme with reference to Government guidance.
  - 1.2 The guidance is intended to support business rates in 2021/2022 and only those businesses occupied and liable for business rates on or after 1 April 2021 and up to 31 March 2022.
  - 1.3 Any relief must be applied for by 30 September 2022.
  - 1.4 The Government wants Local Authorities to exercise their local knowledge and discretion and recognises that economic need will vary across the country so Government has set some national criteria for the relief but allowing Local Authorities to determine which businesses to support within this stated criteria.
2. **Scope and Eligibility**
  - 2.1 Local Authorities will be responsible for designing the discretionary reliefs that are to operate in their areas. However, in developing and implementing their scheme Local Authorities:
    - a) Must not award relief to ratepayers who for the same period (1 April 2021 to 31 March 2022) either are or would have been eligible for the Expanded Retail Discount (covering Retail, Hospitality and Leisure) the Nursery Discount or the Airport and Grounds Operation Support (AGOSS);
    - b) Must not award relief to a hereditament for a period when it is unoccupied (other than those which have become unoccupied temporarily due to the Government's advice on Covid-19); and,
    - c) Should direct the support towards ratepayers who have been adversely affected by the pandemic (in a way that prevents success of development harmfully or unfavourably) and have been unable to adequately adapt to that impact.
  - 2.2 In line with the legal restrictions in Section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discounts to themselves or to a precepting authority, such as a Town or Parish Council.
  - 2.3 Telephone masts, car parks and advertising rights within the District will be ineligible for the relief as will be:
    - Financial services such as: banks, Building Societies, cashpoints, bureaux de change, short-term loan providers;
    - Medical services such as: vets, dentists, doctors, osteopaths, chiropractors;
    - Professional services such as: solicitors, accountants, insurance agents, financial advisors
    - Post office sorting offices

**2.4** To be eligible for relief the person must be a ratepayer liable and occupying a property within the District during the financial year 2021/2022 and for a period of one day or more.

### **3. Award**

**3.1** Relief will be awarded automatically to those businesses identified as eligible by the Council. Letters will be sent to eligible businesses advising that by accepting the relief they:

- I. Do not exceed subsidy allowances;
- II. Are a qualifying business; and,
- III. Have been impacted by the pandemic

**3.2** Businesses who do not meet the eligibility criteria will be required to return the letter notifying the Council of their ineligibility. Any relief awarded will then be removed from the business rate account.

**3.3** For those businesses that have not been automatically awarded CARF and consider they are eligible, those businesses will have the opportunity to contact the Council for it to consider the awarding of relief. Businesses will have until 30 September 2022 to do this.

**3.4** By applying the CARF businesses will, in most cases, find their business rate account in credit. Any credits will be rolled into the following financial year (2022/2023) and will reduce their liability for the financial year. However, should a business request the amount be refunded, a refund will be raised and the amount repaid.

### **4. Managing the risk of Fraud**

**4.1** The Council will not accept deliberate manipulation and fraud. Any business caught falsifying their records to gain relief awarded will face prosecution and any relief awarded will be subject to claw back, as may any relief awarded in error.

**4.2** All information is subject to internal and external audit check, as well as Government body checks

### **5. Sharing of Information**

**5.1** By accepting a COVID19 additional relief all applicants give authority to the Council to share data for efficient system administration and to protect the Public Purse, subject to the GDPR.

**5.2.** The Council will be required to share data with Government Departments for monitoring and other reasons. By accepting a COVID19 additional relief all applicants give authority for this.