



WEST OXFORDSHIRE
DISTRICT COUNCIL

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and Date of Committee	EXECUTIVE – 6 MARCH 2024
Subject	BUSINESS RATES RELIEF: 2024/2025. 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 – Assistant 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 2023.
Annex	Annex A – Retail, Hospitality and Leisure Discount Criteria.
Recommendations	That the Executive Resolves to: <ol style="list-style-type: none">1. Approve the Retail, Hospitality and Leisure scheme as set out in Annex A for 2024/2025;2. Delegate authority to the Assistant Director for Resident Services for the award of such reliefs.
Corporate Priorities	<ul style="list-style-type: none">• Working Together for West Oxfordshire
Key Decision	YES
Exempt	NO
Consultees/ Consultation	Chief Executive, Chief Finance Officer, Monitoring Officer, Interim Head of Legal Services. Assistant Director, Director of Finance (Publica)

1. BACKGROUND

- 1.1** The government has recognised that ongoing difficulties as well as longer-term challenges continue to face the retail, leisure and hospitality sectors.
- 1.2** The government is therefore continuing its relief for eligible retail, hospitality and leisure businesses in England to support local high streets as they evolve and adapt to changing consumer demands for 2024/2025.

2. MAIN POINTS

- 2.1** The Chancellor announced in his Autumn Budget that eligible hereditaments will continue to receive 75% business rate relief up to a cash cap of £110,000 per business.
- 2.2** 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).
- 2.3** The Council will be compensated for the cost of granting these discounts through a section 31 grant from government.
- 2.4** 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.
- 2.5** These changes will take effect from 1 April 2024.
- 2.6** The team responsible for the administration of Business Rates will identify those businesses eligible for this relief and apply it to their 2024/2025 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

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

8. EQUALITIES IMPACT

8.1 None

9. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

9.1 None

10. BACKGROUND PAPERS

10.1 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:

- Cabinet 13 March 2023. Agenda item 109

10.2 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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