

**Report To Executive Director of Corporate Services and Assets (S151 Officer)****07/02/2023**

<b>Subject:</b>	<b>Non-Domestic Rates</b>
<b>Status:</b>	<b>OPEN</b>
<b>Report Ref:</b>	-
<b>Ward(s):</b>	ALL
<b>Key Decision:</b>	NO
<b>Key Decision Ref:</b>	-
<b>Report Of:</b>	<b>Non-Domestic Rates Relief Discretionary Reliefs 2023</b>
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<b>Appendices:</b>	<b>Appendix 1 - Non-Domestic Rates Relief Discretionary Guidance 2023.</b>
<b>Papers relied on to produce this report</b>	NONE

**SUMMARY****1 This Report**

- 1.1 The purpose of this report is to agree the Non-Domestic Rates Relief Discretionary Guidance 2023.
- 1.2 The guidance shows how Basingstoke and Deane Borough Council administer the reliefs for non-domestic rates for the discretionary element. The Government set out relief schemes to allow a reduction in non-domestic rates bills and require the local authority to use their powers to administer these. Funding is then given to reimburse the local authority for the award of these schemes, as set out by the Government.

**2 Recommendation**

- 2.1 It is recommended that:
- (i) The guidance is updated as per the attached appendix for 2023 to include new changes to reliefs from 2023 including:
- 2023 Supporting Small Business Relief
  - Retail Hospitality and Leisure Relief Scheme 2023
  - Update to the Subsidy wording to adjust for the new rules that came into force from 4 January 2023.
  - Removing of reliefs that have now ended for previous financial years.

## PRIORITIES, IMPACTS AND RISKS

### Contribution To Council Priorities

This report accords with the Council's Budget and Policy Framework and supports the development of an effective and efficient council.

### DETAIL/MAIN CONSIDERATIONS

#### **3** Background Information

3.1 Reliefs are to support businesses in certain circumstances (see appendix one for more detail) with their business rates. In addition for 2023 businesses who may face increases in their business rates bills as a result of the 2023 revaluation.

#### **4** Risk Issues

4.1 None Identified

#### **5** Human Resources Issues

5.1 None identified.

#### **5.2** Equalities Issues

5.3 None identified.

#### **7** Financial Impact

7.1 The Government is funding the schemes  
The relief will be awarded in line with Government guidelines and funding available so there will not be any costs to the council of awarding these reliefs.

#### **8** Legal Implications

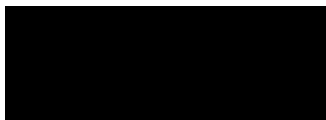
8.1 Charging Authorities have the discretionary power to grant rate relief to eligible National Non-Domestic Ratepayers (NNDR) under the provisions contained in Section 47 and 49 of the Local Government Finance Act 1988 (as amended by s69 of the Localism Act 2011). Authorities may award relief for all or part of the amount of rates payable or may "top up" mandatory relief.

#### **9** Communications and Consultation

9.1 None required.

SIGNED

DESIGNATION



SUE CUERDEN

Executive Director of Corporate Services and Assets (S151 OFFICER)

DATE 07/02/2023



Basingstoke  
and Deane

# Non-Domestic Rates Relief Discretionary Guidance 2023

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## Charities and Non-Profit making organisations

### Charity

Mandatory relief must be considered before discretionary.

### Mandatory Relief

(Local Government Finance Act 1988 sections 43 and 45)

#### Occupied (80% relief)

If the ratepayer of a hereditament is a charity or trustees for a charity and wholly or mainly occupies the property for charitable purpose, they will receive 80% mandatory relief from the rates.

#### Unoccupied (100% relief)

Where the hereditament is unoccupied, the ratepayer is a charity or trustees for a charity, and it appears that when next in use the hereditament will be wholly or mainly used for charitable purposes, the hereditament is zero rated.

To determine if a ratepayer is entitled to mandatory relief an investigation into the uses or intended use will need to be carried out

Charity Shops are treated as mandatory relief with the condition that it is wholly or mainly used for sale of goods donated to a charity and proceeds of the sale of the goods are applied for the purposes of the charity.

### Discretionary

(Local Government Finance Act 1988 section 47)

The council has the power to award 20% discretionary top up where a property qualifies for the 80% mandatory rate relief. Where the property does not qualify for mandatory relief the council have the discretion to grant 100% to certain non-profit making bodies.

To be eligible for consideration, the ratepayer must be a non-profit making body and the hereditament used for charitable, philanthropic or religious purposes, or concerned with education, social welfare, science, literature or the fine arts, or used wholly or mainly for recreation by a not-for-profit club or society.

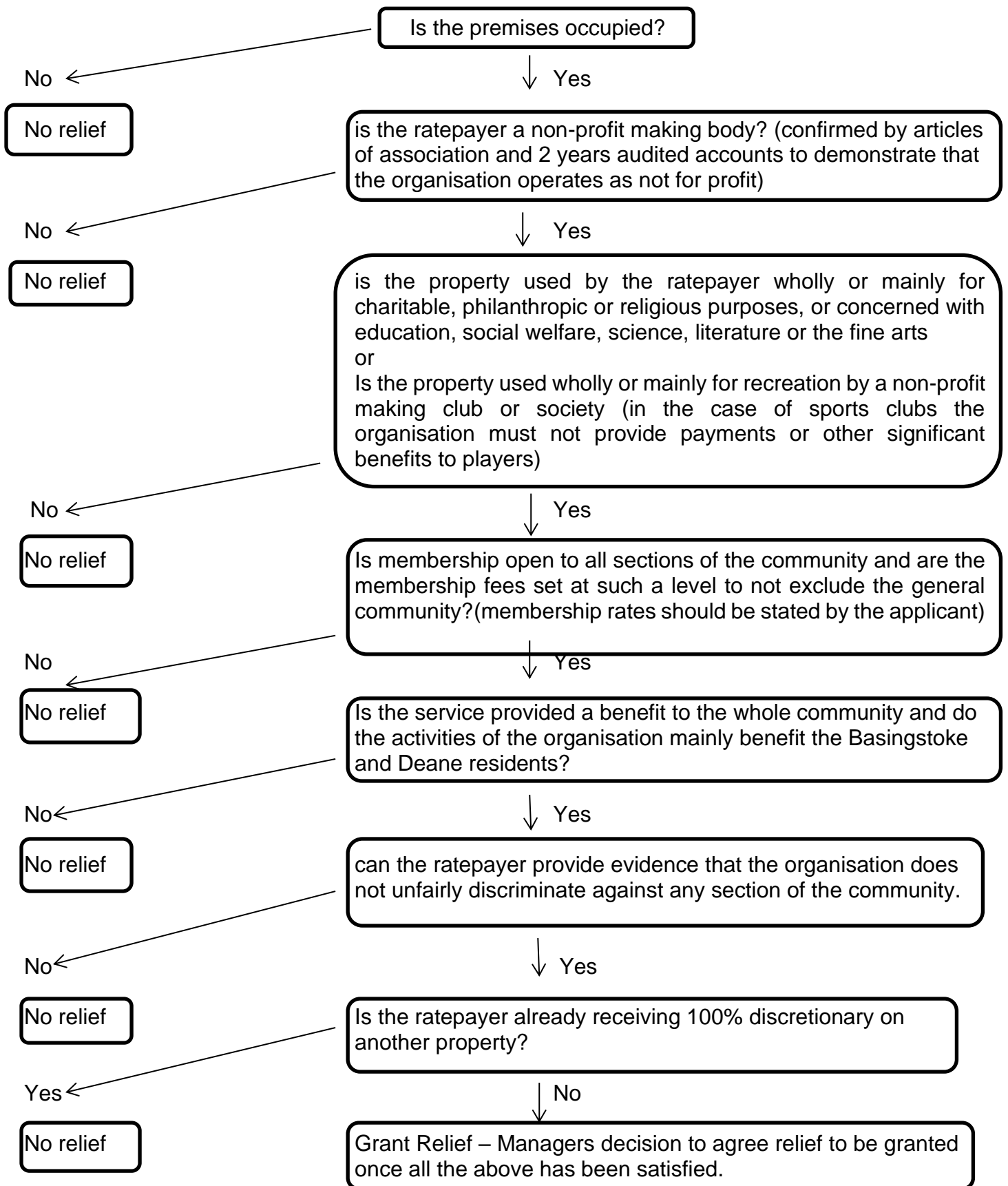
### 20% Discretionary top up

20% discretionary top is awarded in all cases where mandatory relief has been awarded due to the ratepayer being a registered charity. However the top up will **not be** awarded where the organisation is a charitable school/college, training association or car parking assessment.

### 100% Discretionary relief

100% discretionary relief will be awarded on a case by case basis using the assessment criteria flowchart (see page 4) and the final decision will be made by the manager, with regard to the council's budget and Basingstoke and Deane's corporate aims. Relief will not be retrospectively granted the date of the application, will be the award date.

Assessment criteria for applications made for 100% discretionary relief  
(each application is assessed on its own merit)



## **Community Amateur Sports Clubs (CASC)**

Registered community amateur sports clubs are entitled to mandatory relief at the same level as charities.

### **Mandatory Relief**

(Local Government Finance Act 1988 section 43 as amended by section 64 Local Government Act 2003)

#### **Occupied (80% relief)**

If the ratepayer of a hereditament is a CASC it must be registered as such with the Inland Revenue (as defined by Schedule 18 Finance Act 1988), they will receive 80% mandatory relief from the rates.

#### **Unoccupied (100% relief)**

Where the hereditament is unoccupied and the ratepayer is a CASC it must be registered as such with the Inland Revenue (as defined by Schedule 18 Finance Act 1988), and it appears that when next in use the hereditament will be wholly or mainly used for CASC, the hereditament is zero rated.

To determine if a ratepayer is entitled to mandatory relief an investigation into the uses or intended use will need to be carried out

### **20% Discretionary top up**

20% discretionary top is awarded in all cases where mandatory relief has been awarded due the ratepayer being a registered CASC.

## **Rural Rate Relief**

Rural Rate relief is awarded for hereditaments wholly or partly within the council's area, who have a population of 3,000 or less on 31 December immediately before the chargeable financial year in question and are in a rural settlement.

The council must keep a list of all rural areas in the council's area and maintain this each year. If a rural settlement increases during the course of a year so that it will exceed 3,000 on 31 December, the settlement must be excluded from the settlement list for the next chargeable financial year.

### **Mandatory relief (50%)**

(Local Government Finance Act 1997)

Mandatory relief applies to qualifying hereditaments as follows

#### **General stores with a rateable value of up to £8,500**

To qualify the trade or business consists must be wholly or mainly used for the sale by retail of both food for human consumption (excluding confectionary) and general household goods.

Also to qualify there must be no other trade or business carrying out the same function in the rural area.

#### **Post offices with a rateable value of up to £8,500**

To qualify the hereditament must be used as a post office and there must be no other business carrying out the same function in the rural area.

#### **Public houses with a rateable value of up to £12,500**

To qualify the premises must have a premises license in force under the Licensing Act 2003 authorising the retail sale of alcohol for consumption on the premises or for consumption on or off the premises and there must be no other business carrying out the same function in the rural area.

#### **Petrol stations with a rateable value of up to £12,500**

To qualify the premises must sell automotive fuels as retail to the general public for fuelling motor vehicles intended for use on the roads and there must be no other business carrying out the same function in the rural area.

#### **Rural food shops with a rateable value of up to £8,500**

To qualify the trade or business consists must be wholly or mainly used for the sale by retail of food for human consumption, excluding confectionary and the supply of food in the course of catering. Only food shops that sell a small amount of heated food will be eligible.

If the premises changes during the year and no longer meets the above requirements for relief in the case of general stores/post offices and rural foods shops the relief will terminate at the end of the year, however petrol stations and public houses will terminate from the date the qualifying criteria ceases to be met.

Restaurants, cafes, tearooms and fast food shops will not qualify for mandatory relief.

## **Discretionary Relief**

(Local Government Finance Act 1997)

50% discretionary relief can be awarded in addition to the 50% mandatory relief, if a hereditament qualifies for mandatory relief then the business will automatically be awarded the top up of 50% discretionary.

### 100% discretionary relief – can be awarded up to £16,500 RV

The following will receive 100% discretionary rural rate relief, after mandatory relief has been considered, when awarding this relief there can be more than one property in the rural settlement carrying out the same function.

#### General stores with a rateable value of up to £16,500

To qualify the trade or business consists must be wholly or mainly used for the sale by retail of both food for human consumption (excluding confectionary) and general household goods.

#### Post offices/Hairdressers/Beauty Salon/Dispensing Chemist with a rateable value of up to £16,500

To qualify the hereditament must be used as a post offices, hairdressers, beauty salon, and dispensing chemist.

#### Public houses with a rateable value of up to £16,500

To qualify the premises must have a premises license in force under the Licensing Act 2003 authorising the retail sale of alcohol for consumption on the premises or for consumption on or off the premises.

#### Petrol stations with a rateable value of up to £16,500

To qualify the premises must sell automotive fuels as retail to the general public for fuelling motor vehicles intended for use on the roads.

#### Rural food shops with a rateable value of up to £16,500

To qualify the trade or business must be wholly or mainly used for the sale by retail of food for human consumption, excluding confectionary and the supply of food in the course of catering. Only food shops that sell a small amount of heated food will be eligible.

Restaurants, cafes, tearooms and fast food shops will not qualify for discretionary relief

## **Partly Occupied properties**

### **Discretionary (no mandatory)**

(Local Government Finance Act 1988 section 44a)

The council can grant relief on a hereditament that is partly unoccupied or not fully occupied, so long as the situation exists for a short time only. This is a discretionary power which once agreed a certificate must be requested and certified by the valuation officer.

The relief will be 100% of the rates attributable to the unoccupied portion of the rateable value and will only apply for a period of 3 months or 6 months in the case of industrial warehouses.

Applications for relief are generally applied in the following situations:

- Phased vacation of property due to lease ending
- Phased occupation of property/or taking on larger premises to expand at a later date
- Vacation of floors in large building to refurbish and then reoccupy
- Vacation of floors with a view to sub let
- Vacation of floors due to recession, not to be reoccupied for a period of time

Applications for relief are generally refused in the following situations

- Where there is no intention to fully occupy the property
- Where a landlord is using their own property for their storage facilities for short periods, thereby reducing their empty rate liabilities

In these cases, occupation will be allowed at full charge for the period.

Every case will be considered on its merits, a business case may be required.

Retail, Hospitality and Leisure Relief Scheme (Discretionary)  
Local Government Finance Act 1988 section 47  
2023/24 (1 April 2023 to 31 March 2024)

For 2023/24 for the period 1 April 2023 to 31 March 2024 the council can grant 75% discount off the business rates bill, after mandatory reliefs and other discretionary reliefs have been applied, for hereditaments occupied, that are wholly and mainly used as shops restaurants, cafes and drinking establishments, cinemas and live music venues, for assembly and leisure; or as hotels, guest & boarding premises and self-catering accommodation. Therefore, hereditaments, which are occupied but not wholly or mainly used for the qualifying purpose, will not qualify for the relief. The relief runs from 1 April 2023 to 31 March 2024. The discount will be removed from 1 April 2024. Any backdate request will only be actioned up to 1 October 2024. After this the relief cannot be awarded.

Hereditaments that meet the eligibility for Retail Discount 2023/24 will be occupied hereditaments which are wholly or mainly being used as shops, restaurants, cafes, drinking establishments, cinemas and live music venues, for assembly and leisure; or as hotels, guest & boarding premises and self-catering accommodation for the chargeable day in 2023/24, to qualify for the discount the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

We consider shops, restaurants, cafes, drinking establishments, cinemas and live music venues to mean:

- Hereditaments that are being used for the sale of goods to visiting members of the public:
  - Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licenses, chemists, newsagents, hardware stores, supermarkets)
  - Charity shops
  - Opticians
  - Post offices
  - Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
  - Car/caravan show rooms
  - Second-hand car lots
  - Markets
  - Petrol stations
  - Garden centres
  - Art galleries (where art is for sale/hire)
- Hereditaments that are being used for the provision of the following services to visiting members of the public:
  - Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops)
  - Shoe repairs/key cutting
  - Travel agents
  - Ticket offices e.g. for theatre
  - Dry cleaners
  - Launderettes
  - PC/TV/domestic appliance repair
  - Funeral directors
  - Photo processing

- Tool hire
- Car hire
- Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:
  - Restaurants
  - Takeaways
  - Sandwich shops
  - Coffee shops
  - Pubs
  - Bars
- Hereditaments which are being used as cinemas
- Hereditaments that are being used as live music venues:
  - Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
  - Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities).
  - Sports grounds and clubs
  - Museums and art galleries
  - Nightclubs
  - Sport and leisure facilities
  - Stately homes and historic houses
  - Theatres
  - Tourist attractions
  - Gyms
  - Wellness centres, spas, massage parlours
  - Casinos, gambling clubs and bingo halls
- Hereditaments that are being used for the assembly of visiting members of the public.
  - Public halls
  - Clubhouses, clubs and institutions
- Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:
  - Hotels, Guest and Boarding Houses
  - Holiday homes
  - Caravan parks and sites

The list below sets out the types of uses that the council does not consider to be an eligible use for the purpose of this discount.

- Hereditaments that are being used for the provision of the following services to visiting members of the public
  - Financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers)
  - Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)

- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers)
- Post office sorting offices
- Hereditaments that are not reasonably accessible to visiting members of the public

The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. Properties that are not similar in nature to those listed above will not be eligible for the relief.

### Cash Cap

Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their hereditaments in England.

In line with the conditions set by the government, a ratepayer may only claim up to £110,000 of support under the 2023/24 Retail, Hospitality and Leisure Relief Scheme for all of their eligible hereditaments. This cash cap applies at a Group company level (so holding companies and subsidiaries cannot claim up to the cash cap for each company) and also to organisations which, although not a company, have such an interest in a company that they would, if they were a company, result in its being the holding company. Where a ratepayer has a qualifying connection with another ratepayer then those ratepayers should be considered as one ratepayer for the purposes of the cash caps. A ratepayer shall be treated as having a qualifying connection with another:

- where both ratepayers are companies, and
- one is a subsidiary of the other, or
- both are subsidiaries of the same company; or
- where only one ratepayer is a company, the other ratepayer (the “second ratepayer”) has such an interest in that company as would, if the second ratepayer were a company, result in its being the holding company of the other.

The discount will be applied automatically, the business must contact us if the discount will take them over the cash cap.

The relief runs from 1 April 2023 to 31 March 2024. The discount will be removed from 1 April 2024. Any backdate request will only be actioned up to 1 October 2024. After this the relief cannot be awarded.

### Splits and Mergers

The discount will be applied on a day-to-day basis. A new hereditament created as a result of a split or merger during the financial year, or where there is a change of use, will be considered a fresh for the discount on that day.

### Local Newspapers (Discretionary)

#### Local Government Finance Act 1988 section 47(3)

The council can grant a £1,500 discount for office space occupied by local newspapers, up to a maximum of one discount per local newspaper title and per hereditament, for 5 years from 1 April 2020.

Newspapers are defined in different ways for different purposes and there is no single statutory or common law definition of a newspaper, therefore rates relief would be given to traditional local newspapers and not to magazines.

The hereditament must be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters. Furthermore, the relief will not be subject to a minimum or maximum circulation threshold and will include both chargeable and free publications. Magazines and online-only publications will not be in scope.

The Local Newspaper discount will be removed from 1 April 2025. The relief runs from 1 April 2020 to 31 March 2025. Any backdate request will only be actioned up to 1 October 2025. After this the relief cannot be awarded

Supporting Small Businesses Relief (SSBR) 2023  
Local Government Finance Act 1988 Section 47(3)

Supporting Small Business (SSB) scheme 2023 will cap bill increases at £600 per year for any business losing eligibility for some or all Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation. 2023 SSBR will help those ratepayers who because of the change in their rateable value at the revaluation are losing some or all their Small Business, Rural Rate Relief or 2017 SSBR and, as a result, are facing large increases in their bills. Charities and Community Amateur Sports Clubs, who are already entitled to mandatory 80% relief, are not eligible for 2023 SSBR.

To support these ratepayers, 2023 SSBR will ensure that the increase in the bills of these ratepayers is limited to a cash value of £600 per year. This cash maximum increase ensures that ratepayers do not face large bill increases in 2023/24 after transitional relief and small business rate relief (as applicable) have been applied. The 2023 SSBR will not include minimum percentage bill increases.

After 1 April 2023, 2023 SSBR will cease to apply where the chargeable amount for a day found under 2023 SSBR is the same as or more than the chargeable amount found in the absence of 2023 SSBR. Hereditaments which cease to be entitled to 2023 SSBR for a day cannot return to eligibility if their circumstances change from a later day. For example, if a property falls unoccupied it will not then be eligible for 2023 SSBR if it subsequently becomes occupied again.

The 2017 SSBR scheme was provided to support small and medium ratepayers who had seen large increases in their bills at the 2017 revaluation. They have, therefore, had 6 years of support to allow them to adjust to their full 2017 bills. Therefore, for those ratepayers receiving 2017 SSB relief in 2022/23, any eligibility for 2023 SSBR will end on 31 March 2024. Relief for these ratepayers will only be awarded for one year and the relief will withdraw on 31 March 2024 without further notice. All other eligible ratepayers remain in 2023 SSBR for either 3 years or until they reach the bill they would have paid without the scheme. A change of ratepayers will not affect eligibility for the Supporting Small Business scheme, but eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.

A qualifying hereditament will receive the following relief:

The cap will increase as follows (plus inflation)

2023/24	£600 per year
2024/25	£1200 per year
2025/26	£1800 per year

This scheme (for those who have not previously had SSBR in 2022/23) will run from 1 April 2023 for 3 years only. The reliefs will be removed from 1 April 2026. For those who have had Supporting Small Business Relief 2017 in 2022/23 the scheme will run from 1 April 2023 for 1 year only and will be removed on 1 April 2024.

There will be no application process for this scheme. The businesses eligible will already receive the relief in their business rates bills.

## **Hardship Relief**

### 100% discretionary relief

(Local Government Finance Act 1988 Section 49)

The council has the power to reduce or remit the amount a person is liable to pay either for an occupied or unoccupied hereditament.

Hardship relief for non-domestic property is intended to assist a business to recover from a temporary crisis, financial or otherwise, as a result of exceptional circumstances, and therefore some form of recovery plan will generally be required before an application can be considered.

As the Hardship Relief scheme covers unforeseen events, it is not possible to offer precise definitions. However, a 'crisis' would have to result in a serious loss of trade or have a major effect on the services that can be provided.

'Exceptional circumstances' will usually be circumstances that came from outside the business or organisation, are beyond the normal risks faced by businesses and cannot be foreseen or avoided. The effect of strikes within a business or organisation, increased running costs and increased competition would not be considered as 'exceptional circumstances' as they are normal business risks.

As a general rule, circumstances that would be covered by a commercial insurance policy or by compensation from public funding would not be considered as 'exceptional circumstances'. However, each case will be considered on its own merits.

Discretionary relief will be awarded on a case by case basis using the assessment criteria below and the final decision will be made by the manager, with regard to the council's budget and Basingstoke and Deane's corporate aims. Relief will only be granted for one year.

Assessment criteria for applications made for Hardship relief  
(each application is assessed on its own merit)

Applications will be primarily assessed on whether the circumstances resulting in hardship are considered exceptional. The business will need to demonstrate that it meets further criteria based on Basingstoke and Deane's wider community needs.

Exceptional circumstances will usually be

- External to the ratepayer
- Beyond normal business risk
- Unavoidable
- Unforeseen

The following criteria is to meet the needs of Basingstoke and Deane

- Is the premises occupied
- Is the business part of a local or national organisation?
- Is membership open to all sections of the community?
- Is the service provided primarily benefit to the whole community and do the activities of the organisation mainly benefit the Basingstoke and Deane residents?
- Is the service provided from the list below and would otherwise have to be provided by Basingstoke and Deane as per the council plan?
- Support for disadvantaged groups under the equalities framework
- Support with housing needs
- Learning opportunities for all sections of the community
- Provision of support for childcare
- Facilities for scouts/guides/youth clubs
- Village halls and community centres
- Key leisure, community and cultural facilities
- Meeting the priorities of the pensionable age people in the borough
- Is the ratepayer already receiving 100% discretionary on another property?
- Has the ratepayer received hardship before?
- Can the ratepayer provide evidence that the organisation does not unfairly discriminate against any section of the community

If the exceptional circumstances criteria and the Basingstoke and Deane needs are satisfied, the following financial information will be requested in order to support your application.

- 2 years accounts
- Recovery business plan of how this money will be used.

Please note failure to complete the application with all the information will result in refusal.

Once the above information has been provided a final decision will be made and the ratepayer will be notified by email.

## Contact

Email; [rates@basingstoke.gov.uk](mailto:rates@basingstoke.gov.uk)

Address; Civic Office, London Road, Basingstoke, Hants, RG21 4AH

## Application for relief

All applications must be applied for online at [www.basingstoke.gov.uk](http://www.basingstoke.gov.uk)

For any reason an application cannot be made online please email [rates@basingstoke.gov.uk](mailto:rates@basingstoke.gov.uk) or phone 01256 844844.

Rural Rate Relief – automatically applied to properties in the rural settlement each year, if you have not received the relief but feel you qualify, please email the rates team.

Supporting Small Business Relief 2023 - automatically applied to properties entitled in 2023, if you have not received the relief but feel you qualify, please email the rates team.

## Backdating

Discretionary relief can only be backdated from the current financial year to the 1 April for the previous financial year if applied for by the 1 October in the current financial year.

(Therefore, the ratepayer has 18 months to apply for discretionary relief from 1 April when the relief began)

Mandatory relief will be backdated to the current list.

## Subsidy limits

Discretionary relief to ratepayers is likely to amount to a subsidy. Any relief provided under these schemes will need to comply with the UK's domestic and international subsidy control obligations see the guidance [UK subsidy control regime - GOV.UK \(www.gov.uk\)](http://www.gov.uk) which contains guidance and information for the new UK subsidy control regime, which will commence on 4 January 2023.

To the extent that a local authority is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2023/24 year and the two previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within the category of 'Minimal or SPEI financial assistance'. BEIS COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted under the £315,000 allowance.

MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award.

Therefore, a business who receives any reliefs under this policy, agree (on a self-assessment basis), to inform Basingstoke and Deane Borough Council if they are in breach of the subsidy allowances. Any business who received relief should keep necessary documentation to evidence this.

The council will not accept deliberate manipulation of fraud. If any person(s) and/or business is found to have falsified their records, given false or misleading information, or omitted information to gain money they may face prosecution and any monies paid will be recovered.

### Appeals

These can be made by email or in writing, stating what the appeal is regarding and reason for the appeal to the Revenues Operations Manager.

Appeals can be made for discretionary relief to the Revenues Operations Manager at [rates@basingstoke.gov.uk](mailto:rates@basingstoke.gov.uk)

Mandatory relief is awarded in accordance with the appropriate legislation.

Appeals can also be made by Judicial Review through the High Court or Local Government Ombudsman.