

# Discretionary Rate Relief Policy 2024/25

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## Version Control

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## **1. Introduction**

- 1.1. This policy covers all discretionary reductions for Non-Domestic Rates which can be granted by the Council.

## **2. Statement of Objectives**

- 2.1 The policy has the following objectives:
  - a) To accept applications for any discretionary reduction to Non-Domestic Rates from all local businesses
  - b) To consider each application on its merits.
  - c) To make recommendations regarding each application to the Director for Finances & Resources, or his deputy, as to whether a discretionary reduction should be awarded in line with Discretionary Rate Relief for Non-Domestic Rates Guidelines.

## **3. Legislation**

- 3.1 Any application for a discretionary reduction of Non-Domestic Rates will be considered in line with the relevant legislation of the 1988 Local Government Finance Act [as amended] and any associated Government guidance.
- 3.2 Where the Government puts in place a scheme, whereby the Council will be fully compensated for the loss of rates yield arising from an award of discretionary rate relief, awards of relief shall be made in accordance with the Government guidance to accompany the scheme unless there is a decision of the Council to the contrary

## **4. Other Information**

- 4.1 Application process

The full application process is contained within the Discretionary Rate Relief Guidelines and may be amended from time to time to suit the needs of the Revenues Services and local businesses applying for relief.

In conjunction with the Director for Finance and Resources, the Revenues Department may risk assess the Rate payers receiving rate relief based on prior applications and local knowledge and in cases where it is considered low risk there will be no requirement to submit an application for 2024/25. All applications will receive a full review every 3 years.

#### 4.2 Period of relief

Usually, any relief will be awarded for a period of not more than one year. Full details are contained within the Discretionary Rate Relief Guidelines.

#### 4.3 Right of appeal

There is no statutory right of appeal against a decision not to award Discretionary Rate Relief. However, if a dispute arises concerning the application of the relief, it would be dealt with initially as a query through the Revenues Team, and then to the Director for Finance and Resources. Full details are contained within the Discretionary Rate Relief Guidelines.

#### 4.4 Subsidy Control

Discretionary rate relief shall not be awarded in any circumstances where it appears that an award will result in the rate payer exceeding the Subsidy Control thresholds.

### 5. **Monitoring**

The Revenues team will monitor Discretionary Rate Relief awards to ensure that the policy has been applied fairly and consistently.

The circumstances leading to an award will be monitored and analysed in order to formulate and revise the guidelines that will allow the categories identified as having an additional need to be considered in future years.

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