


Discretionary Rate Relief Policy.



1 April 2026

Contents

Page 2	Introduction
Page 2	Legislation
Page 3	Application Process
Page 3	Monitoring

Introduction

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

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.

Legislation

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.

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

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.

Period of relief

The period an award of relief will be made will be dependent on the type of relief. Full details are contained within the Discretionary Rate Relief Guidelines. The relief will be reviewed (and removed if necessary) where it appears there has been a change in the use of the property.

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.

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. Any relief provided by Local Authorities will need to comply with the UK's domestic and international subsidy control obligations ([BEIS guidance for public authorities](#) contains guidance and information for the new UK subsidy control regime, which commenced on 4 January 2023.)

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.

