

Officer Non Key Executive Decision

Relevant Chief Officer (Decision Maker):	Steve Thompson, Director of Resources
Relevant Cabinet Member (for consultation purposes):	Councillor Lynn Williams, Leader of the Council
Report Author (Officer name and title):	Louise Jones, Head of Revenues and Customer Services
Implementation Date of Decision:	1 April 2021

EXPANDED RETAIL AND NURSERY BUSINESS RATES DISCRETIONARY DISCOUNTS 2021/22

1.0 Purpose of the report:

- 1.1 To outline the measures to support businesses announced in the budget statement on 3 March 2021 as a result of the continued response to the COVID-19 pandemic and seek approval for implementation under section 47 of the Local Government Finance Act 1988.

2.0 Recommendation(s):

- 2.1 To approve the implementation of the measures under section 47 of the Local Government Finance Act 1988 outlined in the background information section.

3.0 Reasons for recommendation(s):

- 3.1 The awards need to be implemented for relevant 2021/22 Business Rate bills in accordance with Central Government requirements.

- 3.2a Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

- 3.2b Is the recommendation in accordance with the Council's approved budget? Yes

- 3.3 Other alternative options to be considered:

None, Central Government have requested all Local Authorities to implement these discounts.

4.0 Council Priority:

4.1 The relevant Council Priority is

- “The economy: Maximising growth and opportunity across Blackpool”

5.0 Background Information

5.1 Additional Business Rates discounts were announced in the budget statement on 3 March 2021 as a result of the continued response to the COVID-19 pandemic for businesses. These discounts are available to businesses which fall into the Expanded Retail Discount and Nursery Discount categories.

5.2 Ratepayers receive a 100% discount for 3 months from 1 April 2021 until 30 June 2021 and a 66% discount thereafter until 31 March 2022, subject to a “cash cap”.

5.3 The government confirmed that there would be no cash cap on the relief received for the period from 1 April 2021 to 30 June 2021. From 1st July 2021, relief will be capped at £105,000 per business, or £2 million per business where the business is in occupation of a property that was required, or would have been required, to close, based on the law and guidance applicable on 5 January 2021.

5.4 The discount is to be applied once mandatory reliefs and other discretionary reliefs have been applied.

5.5 These awards are made under section 47 of the Local Government Finance Act 1988.

5.6 Properties that will benefit from the Expanded Retail Discount relief will be occupied hereditaments that 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 and boarding premises and self-catering accommodation.

5.7 For Nursery discounts, this relief will apply to hereditaments occupied by providers on Ofsted’s Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage.

5.8 Does the information submitted include any exempt information? No

5.9 List of Appendices:

None

6.0 Legal considerations:

6.1 These awards are made under section 47 of the Local Government Finance Act 1988.

7.0 Human Resources considerations:

7.1 None.

8.0 Equalities considerations:

8.1 None.

9.0 Financial considerations:

9.1 Any Business Rates revenues lost from implementing the discounts will be reimbursed by Central Government.

10.0 Risk management considerations:

10.1 None.

11.0 Ethical considerations:

11.1 None.

12.0 Internal/ External Consultation undertaken:

12.1 No consultation required.

13.0 Decision of Chief Officer

13.1 To approve the implementation of the measures under section 47 of the Local Government Finance Act 1988 outlined in the background information section.

14.0 Reasons for the Decision of the Chief Officer

14.1 The awards need to be implemented for relevant 2021/22 Business Rate bills in accordance with Central Government requirements.