

1. **BUSINESS RATES DISCRETIONARY RELIEFS 2026/27** (Pages 2 – 6)

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

RECORD OF DECISION TAKEN BY OFFICERS UNDER DELEGATED POWERS

This is a record of a decision taken by an officer under delegated powers and where necessary taken in consultation with members and officers.

REPORT TITLE:	Policy for government funded Discretionary Business Rates Reliefs 2026/2027, 2027/2028 and 2028/2029
OPEN/EXEMPT	Open
LEAD OFFICER	Jo Stanton, Revenues and Benefits Manager
IS DECISION SUBJECT TO CALL IN?	Yes
DATE DECISION ADVERTISED:	05 March 2026
DATE OF DECISION:	12 March 2026
DEADLINE FOR CALL IN:	19 March 2026
PRE-SCREENING EQUALITY IMPACT ASSESSMENT COMPLETED:	YES

Delegated Power

Specify the particular delegated power being exercised by reference to the Scheme of Delegation or the Council body minute and date.

Cabinet: 1 August 2017

Minute CAB41(4):

Delegated authority is given to the council's s151 officer, in consultation with the Leader of the council, to agree any non-domestic rate relief schemes where the eligibility criteria are specified by central government, and the cost is met in full by central government through a grant.

Decision Taken

To implement the government's Business Rates (Non-Domestic Rates) [Supporting Small Business Relief 2026](#), and [Pub and Live Music Venues Relief](#) for 2026/2027. The reliefs are fully funded by central government who have issued guidance detailing the eligibility criteria, available via the links above.

The policies and eligibility criteria for both schemes are those detailed in the government guidance.

Reasons for the Decision

At Autumn Budget 2025 the Chancellor announced a Business Rates support package for businesses, including the Supporting Small Business Relief scheme for 2026/2027 to 2028/2029.

The Supporting Small Business Relief 2026 scheme ensures that a ratepayer who loses Small Business Rate Relief, Supporting Small Business Relief 2023 or Mandatory Rural Rate Relief as a result of the 2026 Revaluation has any increase to their bill capped at £800 a year or a maximum amount equivalent to the Transitional Relief cap, whichever is greater.

In February 2026 the Chancellor announced a one-off Pub and Live Music Venue Relief of 15% of their net rates bill for 2026/2027. The relief is to assist premises wholly or mainly used as pubs and live music venues as these have seen large increases in their Rateable Value at the 2026 Revaluation.

Both reliefs are awarded in accordance with the government's guidance and eligibility criteria using the council's discretionary powers under s47 Local Government Finance Act 1988. Central government will reimburse local authorities with the full cost of awarding the reliefs via a s31 grant.

As the eligibility criteria are set by central government, and the cost is met in full, these reliefs can be agreed under existing delegated powers.

Details of alternative options, if any, considered and rejected.

Not applicable

Any declarations of interest and details of any dispensations granted in respect of interests (in relation to officers and any Members consulted).

None

List of Background papers

None

Authorisation

Michelle Drewery, Deputy Chief Executive and s151 officer

Signature

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Date **05 March 2026**

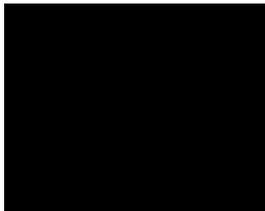
Consultation with members/officers

If the decision is taken following consultation with the members/officers, please give details:

Name of Members consulted:

Councillor Alistair Beales, Council Leader

Signed by Member/officer as consulted:

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Date **05 March 2026**

Stage 1 - Pre-Screening Equality Impact Assessment

For equalities profile information please visit [Norfolk Insight - Demographics and Statistics - Data Observatory](#)

Name of policy/service/function	Policy for government funded Discretionary Business Rates Reliefs 2026/2027, 2027/2028 and 2028/2029				
Is this a new or existing policy/service/function? (tick as appropriate)	New	<input checked="" type="checkbox"/>	Existing	<input type="checkbox"/>	
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service is rigidly constrained by statutory obligations and identify relevant legislation.	To implement the government's Business Rates Supporting Small Business Relief 2026 , and Pub and Live Music Venues Relief for 2026/2027. The reliefs are fully funded by central government and the eligibility criteria for both schemes are those detailed in the government guidance.				
Who has been consulted as part of the development of the policy/service/function? – new only (identify stakeholders consulted with)	N/A – the reliefs are part of a central government Business Rates support package.				
Question	Answer				
<p>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group. NB. Equality neutral means no negative impact on any group.</p> <p>If potential adverse impacts are identified, then a full Equality Impact Assessment (Stage 2) will be required.</p> <p><i>*For more information on health inequalities please visit The King's Fund</i></p>		Positive	Negative	Neutral	Unsure
	Age			<input checked="" type="checkbox"/>	
	Disability			<input checked="" type="checkbox"/>	
	Sex			<input checked="" type="checkbox"/>	
	Gender Re-assignment			<input checked="" type="checkbox"/>	
	Marriage/civil partnership			<input checked="" type="checkbox"/>	
	Pregnancy & maternity			<input checked="" type="checkbox"/>	
	Race			<input checked="" type="checkbox"/>	
	Religion or belief			<input checked="" type="checkbox"/>	
	Sexual orientation			<input checked="" type="checkbox"/>	
	Armed forces community			<input checked="" type="checkbox"/>	
	Care leavers			<input checked="" type="checkbox"/>	
	Health inequalities*			<input checked="" type="checkbox"/>	
Other (eg low income, caring responsibilities)			<input checked="" type="checkbox"/>		
provide a brief explanation of the answers above:					
The support is targeted at businesses so there are no impacts on individuals or particular groups. The guidance is prescribed by central government.					
Question	Answer	Comments			
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	No				

3. Could this policy/service be perceived as impacting on communities differently?	No			
4. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section	No	Actions: None required		
		Actions agreed by EWG member:		
<p>If 'yes' to questions 2 - 4 a full impact assessment will be required unless comments are provided to explain why this is not felt necessary:</p> <p>Decision agreed by EWG member:</p>				
5. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	No	Please provide brief summary:		
Assessment completed by: Name	Jo Stanton			
Job title	Revenues and Benefits Manager			
Date completed	27 February 2026			
Reviewed by EWG member	Louise Gayton	<table border="1"> <tr> <td data-bbox="1070 1429 1187 1507">Date</td> <td data-bbox="1187 1429 1382 1507">27/02/2026</td> </tr> </table>	Date	27/02/2026
Date	27/02/2026			

✓ Please tick to confirm completed EIA Pre-screening Form has been shared with Corporate Policy (corporate.policy@west-norfolk.gov.uk)