

1. **Business Rates Reliefs 2023/2024** (Pages 2 - 6)

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

RECORD OF DECISION TAKEN UNDER DELEGATED POWERS

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

Delegated Power

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 [Retail, Hospitality and Leisure Scheme](#) and [Supporting Small Business Relief](#) schemes for 2023/2024. These were announced in the Autumn Statement in November 2022 and confirmed in the government guidance issued in December 2022, available via the links above.

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

Reasons for the Decision

In November 2022 the Chancellor announced the continuation of two business rate relief schemes for 2023/2024.

The Supporting Small Business Relief scheme ensures that a ratepayer who loses Small Business Rate Relief, Supporting Small Business Relief or Mandatory Rural Rate Relief as a result of the 2023 Revaluation has any increase to their bill capped at £50 a month and £600 a year.

The Retail, Hospitality and Leisure Relief Scheme provides eligible, occupied retail, hospitality and leisure properties with a reduction of 75% for the year, subject to a cash cap of £110,000 per business. This is a continuation of the same scheme for 2022/2023, and the relief is increased from 50% to 75%.

Both reliefs are discretionary but central government will reimburse local authorities with the full cost of awarding the reliefs throughout 2023/2024 via a s31 grant. They are awarded under s47 Local Government Finance Act 1988.

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.

Options considered

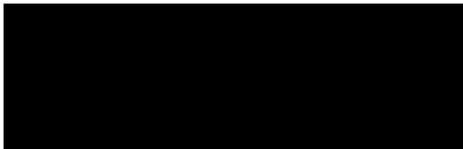
Not applicable

Any declarations of interest and details of any dispensations granted in respect of interests.

Not applicable

Authorisation

Signature



Michelle Drewery, s151 Officer

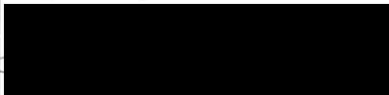
Date 25 January 2023

Consultation with members/officers

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

Consultation with the Council Leader, Councillor Stuart Dark

Signed by Member as consulted:



Councillor Stuart Dark

Date

26/1/2023

Pre-Screening Equality Impact Assessment

Borough Council of
**King's Lynn &
West Norfolk**



Name of policy/service/function	Non-Domestic Rates Supporting Small Business Relief scheme and Retail, Hospitality and Leisure Scheme for 2023/2024				
Is this a new or existing policy/ service/function?	Existing				
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service rigidly constrained by statutory obligations	<p>The Supporting Small Business Relief scheme limits increases for ratepayers who have lost reliefs as a result of the revaluation to £50 a month / £600 a year.</p> <p>The Retail, Hospitality and Leisure Relief Scheme provides eligible, occupied retail, hospitality and leisure properties with a reduction of 75% for the year, subject to a cash cap of £110,000 per business. This is a continuation of the same scheme for 2022/2023, and the relief is increased from 50% to 75%.</p>				
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 according to their different protected characteristic, 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.</p> <p>NB. Equality neutral means no negative impact on any group.</p>		Positive	Negative	Neutral	Unsure
Question	Answer	Comments			
<p>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?</p>	No				
<p>3. Could this policy/service be perceived as impacting on communities differently?</p>	No				
<p>4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?</p>	No				
<p>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions?</p>	N/A	Actions:			

If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section		Actions agreed by EWG member:Jo Stanton.....
Assessment completed by: Name Joanne Stanton		
Job title Revenues and Benefits Manager	Date: 20 January 2023	