

1. **Business Rates Discretionary Discounts 2024/2025** (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 officers under delegated powers and where necessary taken in consultation with members and officers.

REPORT TITLE:	Business Rates Discretionary Discounts 2024/2025
OPEN/EXEMPT	Open
LEAD OFFICER	Jo Stanton, Revenues and Benefits Manager
IS DECISION SUBJECT TO CALL IN?:	Yes
DATE DECISION ADVERTISED:	9 th February 2024
DATE OF DECISION:	16 th February 2024
DEADLINE FOR CALL IN:	23 rd February 2024
PRE-SCREENING EQUALITY IMPACT ASSESSMENT COMPLETED:	Yes

Delegated Power

**Cabinet: 1 August 2017 , Council 31 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 Scheme](#) for 2024/2025. These were confirmed in the government's Autumn Statement 2023 and are continuations of the existing schemes for 2023/2024.

The policies and eligibility criteria for both schemes are those detailed in the government guidance. The schemes are fully funded by government via a s31 grant.

Reasons for the Decision

In November 2023 the Chancellor announced the continuation of two business rate relief schemes for 2024/2025.

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 / £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 existing scheme for 2023/2024.

Both reliefs are discretionary but central government will reimburse local authorities with the full cost of awarding the reliefs throughout 2024/2025 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.

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 declared

List of Background papers

Not applicable

Authorisation

Post Held: Revenues and Benefits Manager

Signature



Date **6 February 2024**

Consultation with members/officers

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

Name of Officer consulted:

Michelle Drewery, Assistant Director Resources and s151 Officer

Signed by Officer as consulted:



Date 6 February 2024

Name of Member consulted:

Councillor Terry Parish, Council Leader

Signed by Member as consulted:



Date 6 February 2024

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 2024/2025				
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	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. 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.				
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
	Age			√	
	Disability			√	
	Gender			√	
	Gender Re-assignment			√	
	Marriage/civil partnership			√	
	Pregnancy & maternity			√	
	Race			√	
	Religion or belief			√	
	Sexual orientation			√	
Other (eg low income)			√		
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. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	No				
5. 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:			
		Actions agreed by EWG member: NameJo Stanton.....			

Assessment completed by:	Jo Stanton
Job title: Revenues and Benefits Manager	Date 6 February 2024
Please Note: If there are any positive or negative impacts identified in question 1, or there any 'yes' responses to questions 2 – 4 a full impact assessment will be required.	