

Hardship Relief Guidance

Under Section 49 of the Local Government Finance Act 1988, the Council has a discretionary power to remit all or part of the rate bill for a ratepayer who can show the following:

- The business would suffer hardship if relief was not granted; **And**
- It is in the interests of Council Tax payers for relief to be granted.

These guidelines assist in considering applications for relief on the grounds of hardship but each case will be considered on its own merits.

1. The Revenues Manager must be satisfied, by examination of the accounts of the business and any other documentation considered reasonable for the applicant to supply, that the rate payer will sustain hardship if relief is not granted.
2. It must be reasonable to grant relief having regard to the interests of persons liable to pay the Council Tax set by the Council.
3. The reduction or remission of Non-Domestic Rates on the grounds of hardship is to be the exception rather than the rule.
4. The interests of Council Tax payers in the area may go wider than direct financial interests. For example, where the employment prospects in the area would be worsened by a company going out of business, or the amenities of an area might be reduced by, for instance the loss of the owners shop or specific business in a village.
5. Where the granting of relief would have an adverse effect on the financial interests of Council Tax payers, the case for a reduction or remission may still on balance outweigh the cost to Council Tax payers.
6. Copies of accounts, bank statements and current list of creditors and debtors must be provided. The Revenues Manager will also have the discretion to request additional supporting information.
7. In cases where relief is awarded this should be for a maximum period of 12 months or a shorter period if the Revenues Manager determines this to be appropriate.
8. Applicants will be advised of the decision within 14 days of all the relevant paperwork being received by the Authority. Additionally, the letter will contain appeal rights.
9. Any appeal must be in writing and give clear and concise reasons and be received within one calendar month from the date of the original decision. The appeal will be determined by the Strategic Director (Finance and Resources)
10. All applications may be shared with the other Council Departments to check if grants or additional support may be available.
11. All applications must be completed on a form prescribed by the Authority.
12. Any additional information and factors may be considered by the Revenues Manager as seen fit to enable a thorough assessment to be made.