



Local Discretionary Rate Relief Application

In the March 2017 Spring Budget, the Chancellor of the Exchequer announced that there would be some additional support for occupiers of small and medium size properties most affected by the 2017 Revaluation.

The Government required each Council to devise a scheme for the distribution of the funding in its area and final details have recently been received from the Government to enable the Council to finalise its scheme.

The scheme is scheduled to run for four years and the amount of funding available to businesses in Halton is;

2017/18 - £166,000 2018/19 - £81,000 2019/20 - £33,000 2020/21 - £5,000

To qualify for this Relief, the following qualifying criteria must be met:

- The property has a rateable value below £200,000.
- The ratepayer has experienced a financial increase, as a direct result of the 2017 Revaluation in the amount they have to pay for 2017/18, compared to their 2016/17 bill (after any other reliefs have been applied) of more than 2% and an increase amount of more than £10.00.
- The relief is only awarded to occupiers of a property as at 1st April 2017 and they must have occupied the premises prior to this date.
- The ratepayer is not in receipt of the 'Support for Small Business Relief (also announced in the Spring Budget) which limits increases on small properties caused by the loss of Small Business Rates Relief to £600.
- You are not liable for more than 5 properties outside of the Liverpool City Region.
- The value of any award will mean that ratepayers do not pay more than the amount of rates they did in the previous financial year .

The award of relief complies with EU law on State Aid:

- State Aid law is the means by which the European Union regulates state funded support to businesses. Providing discretionary relief to ratepayers is likely to amount to State Aid. However the support for ratepayers will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013).
- The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years). There are certain types of undertaking that are excluded from receiving De Minimis aid. Any aid to be considered De Minimis is required to be converted into Euros.
- To administer De Minimis it is necessary for the local authority to establish that the award of aid will not result in the undertaking having received more than €200,000 of De Minimis aid. Note that the threshold only relates to aid provided under the De Minimis Regulations (aid under other exemptions or outside the scope of State Aid is not relevant to the De Minimis calculation)

If you meet the above criteria and wish to apply for Discretionary Rate Relief for 2017/18 financial year please complete and return the application form to - Halton Borough Council, Business Rates Department, PO Box 223, Widnes, WA8 2DA

Ratepayer Name	
Account Number	
Address of the property you wish to apply for this relief	
Telephone Number and email address	
Is the property occupied?	

STATE AID

- Please complete the section below if you have received financial support from a public or publicly funded body. Please add an additional page if necessary. Please list all organisations.
- Further guidance on State Aid can be found at: <https://www.gov.uk/guidance/state-aid>
- State Aid Declaration

Organisation providing the assistance / aid	Value of assistance	Date of assistance	Nature of assistance

PLEASE COMPLETE THIS SECTION

Signature of the ratepayer/person authorised to sign	
Name (Print)	
Capacity of person signing	
Date	