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1. Introduction

- 1.1 The 2023 Revaluation means some businesses no longer qualify for the same level of rate relief. This is because their new rateable values exceed the thresholds for Small Business Rate Relief or Rural Rate Relief.
- 1.2 The Chancellor announced a scheme to help these businesses. The Supporting Small Business Relief (2023 SSBR) scheme caps increases at £600 per year. Find out more at <https://www.gov.uk/government/publications/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance>
- 1.3 Each council must adopt a local scheme using the discretionary powers set out in section 47 of the Local Government Finance Act 1988 (as amended).
- 1.4 We will reduce bills to the level of the cap by following the government guidance.
- 1.5 If there is any dispute about the calculation, we will refer to the government's published guidance.

2. Eligibility

- 2.1 To be eligible the ratepayer meets the following criteria:
 - is in receipt of either Small Business Rate Relief or mandatory Rural Rate Relief for the property on 31 March 2023.
 - As a result of the 2023 Revaluation no longer qualifies for:
 - a. 100% Small Business Rate Relief, or
 - b. any Small Business Rate Relief, or
 - c. Rural Rate Relief
 - is not a charity or community amateur sports club in receipt of an 80% reduction.
- 2.2 2023 SSBR ends if the property:
 - falls vacant
 - becomes occupied by a charity or community amateur sports club.

3. Calculation

- 3.1 We will calculate 2023 SSBR after transition and any residual Small Business Rate Relief. But before any other reductions. Relief will reduce the charge to a £600 increase on the previous year.
- 3.2 Recipients of 2023 SSBR do not have to pay the supplement if their rateable value is £51,000 or more.
- 3.3 Where ratepayers are in receipt of 2017 SSBR in 2022-23, any eligibility for 2023 SSBR will end on 31 March 2024.
- 3.4 Where ratepayers are not in receipt of 2017 SSBR for 2022-23, we will calculate the 2023 SSBR cap for up to 3 years. The cap ends when a ratepayer reaches the bill they would have paid without the scheme.
- 3.5 We will recalculate 2023 SSBR when circumstances change. The change could arise during the year in question or during a later year. It could include a change in rateable value or occupation.

4. Applications and Subsidy Control

- 4.1 No application is necessary. We will calculate the reduction and apply it to the bill.
- 4.2 2023 SSBR is likely to amount to a subsidy. It must comply with the UK's domestic and international subsidy control obligations.
- 4.3 To the extent that a local authority is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (eg a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2023-24 year and the two previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within the category of 'Minimal or SPEI financial assistance'. BEIS COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement count under the £315,000 allowance.
- 4.4 Where it is clear to us that the ratepayer is likely to breach the MFA limit then we will withhold relief. Otherwise, we will include the relief on bills and ask ratepayers to tell us if they are in breach of the MFA limit.
- 4.5 MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. We will add individual reductions over £100,000 to the subsidy control database.