



Business Rates Local Discounts Policy



The following local relief/discount schemes are currently in place and are administered under the provision of Section 47 of the Local Government Finance Act 1988: -

- Retail Discount
- Local Newspaper Relief
- Supporting Small Business Relief

Service Delivery - The Business Rates function is delivered for Boston Borough Council by Public Sector Partnership Services Limited.

This policy was approved on 6th September 2017. Future updates to this policy have been delegated to the Section 151 Officer in consultation with the Finance Portfolio Holder, in accordance with legislation and guidance. Last updated March 2024

Retail Discount

Overview The 2024/25 Retail, Hospitality and Leisure Business Rates Relief scheme provides occupied retail, hospitality and leisure properties with a 75% relief up to a cash cap limit of £110,000 per business.

Ratepayers who occupy more than one property will be entitled to relief for each of their eligible properties up to the maximum £110,000 cash cap per business. This cash cap of £110,000 applies at a Group company level, which means holding companies and subsidiaries cannot claim up to the cash cap for each company. No Business Rates payer should in any circumstances exceed this limit across all of their properties in England.

Eligibility Criteria

Boston Borough Council will administer the scheme in line with Government guidance set out in its Retail Guidance (links below) using its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to eligible businesses

[Business Rates Relief: 2024/25 Retail, Hospitality and Leisure Scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/guidance/business-rates-relief-2024-25-retail-hospitality-and-leisure-scheme)

Applications for Retail Relief

Written applications are not always required. Where possible, and in line with governments direction, relief has been automatically applied to accounts as part of the billing process. In some cases, the council will write to retailers inviting them to make an application.

Conditions of the award

Eligibility for the relief will be calculated on a daily basis. Relief will be adjusted, including retrospective adjustment, in cases where the amount of rates payable changes.

Businesses are able to refuse this discount, the Council has assumed that all businesses that qualify for the discount will want to benefit from it.

However, if they do not wish to receive this discount this will be removed on request.

Subsidy Control

Will follow the process set out in the Council's main Discretionary Rate Relief Policy.

Decision Making

Decisions in respect of awards of Retail Relief will be made by officers.

Complaints and Appeals

Will follow the process set out in the main Discretionary Rate Relief Policy.

Local Newspaper Discount

Overview From 1 April 2017 the Government announced a business rates discount of up to £1,500 a year to business rates accounts for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament. This relief scheme has been extended to 31 March 2025.

Local Authorities are required to adopt a local scheme and decide each individual case using their discretionary relief powers introduced by the Localism Act (under Section 47 of the Local Government Finance Act 1988).

Boston Borough Council will use the Government criteria to determine qualifying ratepayers and will review this for 2025/26.

Eligibility Criteria

Properties that will benefit are those that meet the following criteria:

- The property must be occupied by a local newspaper and must be wholly or mainly used as office premises for journalists and reporters
- The local newspaper must be what is considered to be a 'traditional local newspaper'; the relief is not available to magazines.

'Wholly or mainly' is a test on use rather than occupation. Therefore, properties which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

Amount of Relief available

Up to £1,500 relief a year, the amount of relief is limited to a maximum of one discount:-

- Per newspaper title (e.g. per newspaper name)
And
- Per hereditament (property) that is wholly or mainly occupied by the local newspaper

Applications for Local Newspaper Discount

Where possible ratepayers entitled to local newspaper relief under this local scheme will be identified by Boston Borough Council.

Ratepayers who believe they might be entitled to this relief should contact the Business Rates team.

Amounts of relief awarded under this policy will be notified by the issue of a rates bill.

Conditions of the award

Eligibility for the relief will be calculated on a daily basis. The amount of local newspaper relief awarded will be recalculated in the event of a change in circumstances, including changes to occupation of premises by the local newspaper or identification that the relief has been applied on additional accounts.

Subsidy Control

Will follow the process set out in the Council's main Discretionary Rate Relief Policy.

Decision Making

Decisions in respect of awards of Local Newspaper Discount will be made by officers.

Complaints and Appeals

Will follow the process set out in the main Discretionary Rate Relief Policy.

Supporting Small Business Relief

Overview At the Autumn Statement on 17 November 2022 the Government announced that it would create a new Supporting Small Business relief scheme to ensure no small business faces a bill increase greater than £50 per month (£600 per year) as a result of losing eligibility for Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation.

Boston Borough Council will administer the scheme in line with Government guidance [Business Rates Relief: 2023 Supporting Small Business Relief, local authority guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance) using its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to eligible businesses.

Eligibility Criteria

Ratepayers facing increases in their rateable value due to revaluation who are losing some or all of their Small Business Rate Relief or Rural Rate Relief.

To support these ratepayers, the Supporting Small Businesses relief will ensure that the increase per year in the bills of these ratepayers is limited to a cash value of £600 per year (£50 per month). This cash maximum increase ensures that ratepayers do not face large bill increases from 1 April 2023 after Transitional Relief and Small Business Rate Relief or Rural Rate Relief (as applicable) have been applied.

Ratepayers entitled to Supporting Small Business Relief whose 2023 rateable values are £51,000 or more will not be liable to pay the supplement (1.3p) to fund Small Business Rate Relief while they are eligible for 2023 Supporting Small Business Relief.

Application for Supporting Small Business Relief

Where possible ratepayers entitled to Supporting Small Business Relief under this local scheme will be identified by Boston Borough Council.

Successful applicants will be notified of the amount of Supporting Small Business Relief awarded by the issue of a new rates bill.

Conditions of the award

Eligibility for the relief will be calculated on a daily basis. Relief will be adjusted, including retrospective adjustment, in cases where the amount of rates payable changes.

Subsidy Control

Will follow the process set out in the Council's main Discretionary Rate Relief Policy.

Decision Making

Decisions in respect of awards of Supporting Small Business Relief will be made by officers.

Complaints and Appeals

Will follow the process set out in the main Discretionary Rate Relief Policy.

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Other formats

We can provide this information in other languages and formats for example, in large print, in Braille, on CD or audio cassette.

Please phone 01205 314200.