



Purbeck District Council

Business Rates Revaluation Support Scheme 2017/2018

1. This scheme is designed to assist those ratepayers who have suffered a significant increase in their rate liability, specifically caused by an increase in their Rateable Value, due to the 2017 revaluation.
2. In assessing any potential entitlement to an award under this scheme, the Council will compare the following:
 - I. The rate liability of the ratepayer at 31 March 2017 after the award of any reliefs and reductions; and
 - II. The rate liability of the ratepayer at 1 April 2017 after the award of any reliefs and reductions.
3. Relief will be awarded where the calculation in 2 above would result in an increase of more than 7.5%.
4. If the premises are subject to a subsequent increase in rateable value, any relief awarded will continue to be based on the rateable value as at 1 April 2017. However, if the premises are subject to a subsequent reduction in rateable value the relief will be recalculated to take into account the reduced rateable value and its effective date.
5. Relief will only be given to premises which are liable for occupied rates. No relief will be granted under this scheme in respect of unoccupied premises.
6. Relief will only be granted to ratepayers who were in occupation at 31st March 2017 and in occupation on 1st April 2017 and for each day subsequently. Ratepayers taking up occupation after 1st April 2017 will not be eligible for relief on the basis that new ratepayers would not have suffered from increases due to a revaluation.
7. The scheme looks to target relief to local independent businesses and not those businesses that are part of a franchise, national or multi-national in nature. Relief will only be awarded to local businesses. Local businesses are, for the purposes of this scheme, those which have premises wholly in the Council's and adjacent councils' area.
8. Relief may be awarded to a rate payer for more than one premises as long as all criteria are met.
9. Relief will not be awarded in the following cases:
 - I. Where the ratepayer has applied for a reduction in rateable value under S44a of the Local Government Finance Act 1988 and the property has a subsequent increase in rateable value after the 1st April 2017 which increases the rate charge.
 - II. Where the rateable value of the property, as at 1 April 2017, exceeds £200,000.
 - III. Where the property is wholly or mainly used as or by:
 - Banks, Building Societies, cash points, bureau de change, payday lenders, betting establishments, pawn brokers;
 - Beach huts
 - Schools, academies, universities or other higher education institutions;

- National Health Service; including NHS & Foundation Trust and Practitioners who provide services under contract to the NHS;
- Public bodies such as councils, fire authorities, police and crime commissioner, unions, legislative bodies and the armed forces.

IV. Where the relief for the financial year 2017/18 would be less than £5.01.

10. The Council will look to automatically award relief to those businesses which it believes qualify for the support. Those ratepayers who believe they may be entitled to relief may make an application in writing. Any such application should be received before 31 December 2017, in order for it to be considered.
11. Relief awarded under this scheme will be classed as state aid. Ratepayers will be required to ensure that they do not exceed state aid limits and should notify the Council if this is likely.