

# Bristol City Council – Business Rates Discretionary Hardship Relief Policy

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This amended Policy is effective from 9 August 2024

## 1. Introduction and Purpose

Business Rates (also known as National Non-Domestic Rates) are payable on non-domestic properties and fund many of our local services. The amount payable depends on the rateable value of the property and the occupier's eligibility for various reliefs or exemptions. We recognise that some businesses will struggle to pay their business rates and this policy aims to provide support to enable business to recover and thrive.

The council has discretion to award hardship relief to reduce or remit a person's liability for business rates only where

- the ratepayer would otherwise sustain hardship, and
- it is reasonable to award it, having regard to the interests of council taxpayers.

Any relief awarded under this provision is applied to the remaining liability after all other applicable reliefs and exemptions have been awarded. An award can only be made for the business rates liability and not for any court costs applied to the account.

This policy sets out the council's framework for exercising its discretion to award relief.

## 2. Eligibility Criteria

The council will consider applications on a case-by-case basis.

You must show:

- You are in financial hardship.
- You have taken all reasonable steps to alleviate your situation prior to making an application. This includes speaking to the council to discuss an affordable payment arrangement.
- Your business provides a local amenity and/or jobs for the local community.
- The relief will ensure your business can continue and has a credible future.

The council will consider applications from those who do not meet the above criteria, but whose circumstances are otherwise exceptional.

When considering an application, we will have regard to other factors, including:

- your reserves – for example, whether you could use them to mitigate your financial difficulties.

- whether there are other areas of your business that could help.
- whether your outgoings are too high – for example, whether you are renting premises that are too large.
- any arrears on the account and the reasons for this.
- whether regional, national or global events beyond your control have caused the hardship.
- Any other support that might be available to you such as central government funding.
- UK subsidy control rules.

To assess the potential impact on the local or wider community if your business were to close, we will consider for example whether, and to what extent:

- there are similar businesses in the locality
- large parts of Bristol benefit from your business
- the property would likely be re-occupied or remain empty
- jobs of Bristol residents might be at risk

This will help us decide whether an award of hardship relief would be in the interests of taxpayers.

### **3. How to Apply**

You can apply for hardship relief by emailing [business.rates@bristol.gov.uk](mailto:business.rates@bristol.gov.uk).

Please include:

- full details of how you would suffer hardship without this relief.
- how this relief would sustain and enable your business to thrive.
- a description of your business, the customers and local community.
- relevant supporting evidence.

We will contact you for any additional information or evidence we require.

We aim to decide your application within 28 days of all information and evidence being received.

If successful, we will notify you of the value of the relief awarded which will be shown on your bill. The award may be varied if your circumstances change.

You must notify the council of any changes in your circumstances that you could reasonably expect could affect your eligibility for relief within 21 days of the date the change occurs.

If we cannot award relief, we will write to explain why.

Any award of £5,000 or more will require the authorisation of the Director of Finance.

## **4. Review of Decisions**

If you think our decision is wrong, check that you meet all the criteria. If you still disagree contact us at [business.rates@bristol.gov.uk](mailto:business.rates@bristol.gov.uk) within one month of our decision. You should set out the reasons for disagreeing with the decision and include any supporting information and evidence.

The Council will usually review the decision within 28 days of receiving all supporting evidence and information, or as soon as reasonably practicable thereafter.

Requests for review will be considered by officers independent of the ones making the original decision.

## **5. Fraud and Error**

The council reserves the right to reduce, withdraw or reverse an award of discretionary hardship relief where the application is found to be based in whole or in part on a misrepresentation, the applicant failed to disclose a material fact or the relief granted by the council was incorrect.

Any overpaid discretionary relief will be reclaimed through the relevant business rates account and collected and recovered under The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989.

The council is committed to tackling Fraud. If an applicant attempts to claim the relief by making a false declaration or submitting false evidence, they may have committed an offence. Such matters will be investigated.