



Revenues Services

Discretionary Business Rate Relief Policy

January 2019

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1. Introduction

South Cambridgeshire District Council recognises the importance of business to the local economy and understands the challenges that businesses face. The Council wants to provide support to businesses within the area where it is reasonable to do so. We also recognise the contribution that is made to the community by voluntary, charitable and non-profit-making organisations.

The Council has discretionary powers to award relief from payment of Non-Domestic Rates in a range of circumstances: -

- Properties partly occupied for a temporary period. Awarded under Section 44a of the Local Government Finance Act 1988.
- Properties occupied by charities and other not-for-profit organisations. Awarded under Section 47 of the Local Government Finance Act 1988
- Properties occupied and located in rural settlements. Awarded under Section 47 of the Local Government Finance Act 1988
- Ratepayers that would otherwise suffer hardship. Awarded under section 49 of the Local Government Finance Act 1988.
- In exercise of the Council's general power to award discretionary rate relief. Awards under Section 47 of the Local Government Finance Act 1988 as amended by Section 69 of the Localism Act 2011.

This policy provides guidance for Council Officers and ratepayers on the application of Discretionary Rate Relief.

The following reliefs are covered in this policy:

- Section 44A relief – discretionary relief for partly empty properties
- Hardship relief
- Charitable rate relief (Top-up relief)
- Rate relief for not-for-profit organisations
- Relief for Community Amateur Sports Clubs
- Relief for rural businesses
- Section 69 / Section 47
- Enterprise Zone Relief
- Local Newspapers' Relief
- Revaluation Relief (Local Discretionary Scheme)
- Retail Discount

Each application for relief will be considered on its own merits. Due consideration will be given to the guidance within this policy and to national legislation. In determining an award consideration will also be given to the interests of the council tax payers of the District.

We would expect, as a matter of course, that all other options would have been considered before an application for discretionary rate relief is submitted. Awards will only be made where the benefits to the taxpayers outweigh the financial implication of the award.

Format of applications

Applications for relief must be made on the Council's application form. Applications should be submitted with the supporting information that is requested. Any applications submitted without the supporting information will be assessed solely on the information that is available at the time of the decision. Ratepayers requiring help or advice should call the Business Rates team on 01954 713112 or 01954 713409.

Payment of Instalments

Ratepayers must continue to pay any amount of rates that falls due whilst their application is pending. In the event that payments are not received as due, the Council will continue with its normal recovery procedures to secure payment.

Effective date of relief

It is the Council's policy that discretionary relief will only be awarded from the date of the application, or in the case of hardship, the point at which the hardship occurred. Only in the most exceptional circumstances will consideration be given to awarding relief for a retrospective period. Consideration may be given where the ratepayer can establish a solid reason for not submitting their application at an earlier date.

Revaluation Relief will be awarded from the 1st April of the relevant year.

Relief will not be awarded if the Council is not satisfied that the circumstances as declared in the application have occurred.

State Aid

All amounts of relief awarded are subject to the State Aid *De Minimis* as defined by European legislation. The maximum *De Minimis* funding any single recipient can receive is €200,000 over a 3 year fiscal period, the Sterling equivalent is calculated using the European Commission Exchange Rate.

Cost of Relief

Prior to April 2013, Central Government paid 75% of the cost of discretionary relief, and the remaining 25% was funded by South Cambridgeshire District Council, apart from charitable top-up where SCDC contributed 75%.

Following the introduction of Business Rates Retention, the cost of awarding discretionary relief is apportioned as follows:

- 50% funded by Central Government
- 40% funded by the District Council
- 9% funded by County Council
- 1% funded by the Fire Service

The Council will be reimbursed for the cost of awarding Enterprise Zone Relief, Local Newspapers' Relief, Revaluation Relief and Retail Discount, by central government.

Where discretionary relief is given under section 69 of the Localism Act 2011, the full cost will fall to the local authority.

Decisions

Decisions regarding rate relief will be communicated to the ratepayer in writing. If the decision is a refusal of the relief, reasons for the refusal will be provided in the letter.

Period of award

All awards will expire at the end of the financial year if the award has not ended at an earlier date or at the anniversary of the granting of the relief. The Council will look to contact recipients for confirmation of entitlement and potential renewal of relief with the exception of Hardship and Section 44a Relief.

2. Section 44A relief - Discretionary relief for partly empty properties

Occupation of part of a property is occupation of the whole in rating law. There may be occasions where a property is only partly occupied for a short period of time. This may be due to a business moving in or relocating to a new property within the District. In certain circumstances, the Council may use its discretion to award a part empty relief; also known as Section 44A (s.44A of the Local Government Finance Act 1988).

In these circumstances the Council may request that the Valuation Officer apportion the rateable value of the property between the occupied and unoccupied elements.

In what circumstances might relief be awarded?

Section 44A relief may be applicable in the following circumstances:

- Where the occupied and unoccupied parts of the property can be easily segregated
- Where there are short term practical difficulties in occupying. Phased vacations may be considered when moving within the SCDC district
- Where the business is relocating machinery
- Where Fire/Flood has rendered a part of the assessment unoccupied for a short period

In all of the above cases, the period of part occupation must be for a temporary period only, and relief will not be awarded where it appears to the Council that the reason that part of the property is empty, is for the purpose of applying for partial empty rate relief.

Rate relief will not be awarded where the partial occupation is due to the normal day to day operation of the business i.e. a warehouse which has recently despatched a large order and has limited stock. Nor will Relief normally be considered where the property is due for demolition.

All applications will be subject to an inspection visit, therefore retrospective applications will not be considered.

For the purposes of this policy a period of up to 12 months will be considered to be temporary. Periods which exceed this time period will be treated as a permanent change and will not attract an award of section 44A. A period of less than 6 weeks will not be considered for Section 44A purposes except in exceptional circumstances.

Where the Valuation Officer may be able to split the assessment any application for discretionary relief will not be considered until the Valuation Officer's decision is known.

How will a decision be made?

Prior to an award being made, a visit to the premises will be made by a Council Officer to establish the exact area of the property that is empty. The application must be supported by a plan of the property which clearly marks the boundary of the empty and occupied parts. This plan will be given to the Valuation Officer to apportion the rateable value.

Further visits may be made to the property throughout the award to establish that the property is still partly empty.

Further applications for part empty relief may be considered in the following circumstances:

- Where there is a change to the area of the property that is unoccupied
- Where the financial year comes to an end. Part empty property relief will end if one of the following circumstances applies:
 - The end of the financial year
 - The end of the award
 - Where part or all of the unoccupied parts become occupied
 - Where the whole of the property becomes unoccupied
 - Where liability for the property changes

Amount of award

The amount of relief awarded will be dependant on the size of the empty space in the property based on the rateable value.

Period of award

An award will apply for a 6 month period for industrial premises and 3 months for non industrial properties, unless it is ended by the changes in circumstance as listed above.

3. **Hardship relief**

Hardship relief may be awarded where the business is suffering from unexpected hardship which is outside of normal risks associated with the business. Reduction or remission of business rates on the grounds of hardship will only be awarded in exceptional circumstances.

Hardship relief is granted at the discretion of the Council which can reduce or remit the amount of business rates due, provided it is satisfied that:

- The ratepayer would sustain hardship if it did not do so; and
- It is reasonable for the Council to do so, having regard to the interests of its tax payers.

In what circumstances might relief be awarded?

The test of hardship need not be confined strictly to financial hardship; all relevant factors affecting the ability of a business to meet its liability for rates will be taken into account. The following factors will also be considered:

- The interests of council tax payers in the area. For example, where the employment prospects in the area would be severely worsened by a company going out of business, or the amenities of an area might be reduced. Where the granting of relief would have an adverse effect on the financial interest of the taxpayers, the case for reduction or remission may still, on balance, outweigh the cost to the taxpayers
- Whether the business provides goods and services which are of great benefit to the district or the neighbourhood in which it is located, such as the business taking on apprentices or trainees, or providing guaranteed interviews to young people of the District
- The ratepayer must provide evidence of hardship e.g. a severe loss in trade, a marked decline in trade compared to corresponding periods in previous years.
- The business must be viable for the foreseeable future i.e. a period of 3 years.

Hardship Relief would not be considered in the following circumstances:

- Where the business is profitable, or where the business has experienced a minor loss in trade in comparison to the annual turnover of the business
- Where the drawings/remuneration of the Director(s) or proprietor are above a “reasonable” amount.
- Where the business is new and hardship relief is being requested to fund the initial progression of the business
- Where the property is empty
- Where a similar facility is already being provided within the same locality or within a reasonable distance

Prior to the award being made, the business is expected to have taken all appropriate action to mitigate or alleviate their hardship. This would include, but is not limited to taking professional business advice,

reviewing pricing structures, re-negotiating with creditors, including the landlord regarding rent (where appropriate), and ensuring that a business plan is in place to address the hardship.

Full details of action taken to date should be included with any application. No award shall be given where it appears to the Council that the ratepayer has failed to take appropriate steps or anticipate circumstances that could lead into financial difficulties and hardship.

How will a decision be made?

An application for relief must be made by completing the Council's hardship rate relief application form. Applications must detail the following:

- An outline of the reasons why relief should be given, including full details of action taken to date to alleviate any issues leading to hardship
- The impact on the business of not awarding relief
- The amount of expenditure attributable to rates
- A suggestion of the amount of rate relief that is being claimed
- Copies of the last 3 years financial accounts to be submitted with the application.

Amount of Award

The amount of relief awarded will be determined on a case by case basis and may in this case be up to 100% of the rates payable, but will be limited to a maximum of £20,000, unless exceptional circumstances apply.

Period of Award

Awards will only be granted for short periods of time, usually up to a maximum of 6 months.

4. **Discretionary relief for charitable organisations (Top up relief).**

Where the organisation is a registered charity, 80% mandatory relief must be awarded to the organisation when the property is occupied. The Council may consider awarding up to an additional 20% in discretionary top up relief.

In what circumstances might relief be awarded?

The property must be wholly or mainly used for the organisation's charitable purposes, and the organisation must benefit the local residents of the District by the services or facilities that it provides.

Applications will be considered favourably where:

- The organisation has a demonstrable or measureable impact of a beneficial nature on the local community which it serves. Consideration will be given to how many residents of the District benefit from the charitable work of the organisation, how accessible the organisation is to members of the community throughout the District, and the extent to which the service is used by the community.
- Training or education is provided by the organisation to residents or members of the organisation for the purposes of that organisation.

Relief will generally not be awarded in the following circumstances:

- Properties which support overseas organisations and out of area organisations.
- Housing Associations
- Schools and other educational establishments

How will a decision be made?

The organisation will be expected to provide the following in support of their application:

- A copy of the articles of association / memorandum which clearly state the objects of the organisation; and
- A copy of the last 3 years certified financial accounts. The financial position of the organisation may be taken into account.

Amount of award

The amount of relief awarded will be determined on a case by case basis. It will however be limited to a maximum of £20,000, unless exceptional circumstances apply.

Period of award

Any award will last a maximum of 1 year.

5. Discretionary relief for non profit organisations

A not-for-profit organisation is one that is not established or conducted for profit, whose objectives are charitable, but the organisation is not registered as a charity.

In what circumstances might relief be awarded?

Applications will be considered favourably where:

- The organisation has a demonstrable or measureable impact of a beneficial nature on the local community which it serves.
- The organisation is accessible to members of the community throughout the district. The extent to which the service is used by the community will also be considered.
- Facilities are provided which would not otherwise be available to the local community
- Training or education is provided by the organisation to residents or members of the organisation for the purposes of the organisation.

Relief will generally not be awarded in the following circumstances:

- Properties which support overseas and out of area organisations
- Housing Associations
- Schools and other educational establishments

How will a decision be made?

The organisation will be expected to provide the following in support of their application:

- A copy of the articles of association / memorandum which clearly state the objects of the organisation; and
- A copy of the last 3 years certified financial accounts. The financial position of the organisation may be taken into account. The income of the business will be considered, and the proportion of business rates on total expenditure.
- Where the premises includes a bar and the sale of drink or food is conducted in the Club, the percentage of takings attributable to this in the overall income of the Club

Amount of award

The amount of relief awarded will be determined on a case by case basis and may in this case be up to 100% of the rates payable, but will be limited to a maximum of £20,000 unless exceptional circumstances apply.

Period of award

Any award will last up to a maximum of 1 year.

6. Community Amateur Sports Clubs (CASC's)

CASC's are entitled to 80% mandatory relief. The Council has discretion to consider awarding up to an additional 20% in discretionary top up relief.

Where an amateur sports club is neither a registered charity nor a CASC, the organisation will be encouraged by the Council to submit an application to either HMRC for CASC status or to the Charity Commission for charitable status, although the absence of either status will not automatically prevent an application from being considered.

In what circumstances might relief be awarded?

In considering applications from CASCs, Consideration will be given as follows:

- **Membership** – Is membership open to all sections of the community within the District? Membership fees must not be at a level where they exclude the general community. Membership of the organisation should be mainly resident in the District.
- **Education** – the organisation will provide training, education or learning to its members. The organisation will be treated favorably where the training delivered supports and reduces the Council's need to do so.
- **Direct benefit to local residents** – the organisation should directly benefit the needs of the local residents of the District. The organisation must show how it benefits the residents of the District. Examples could include the creation of job opportunities within the area.
- **Provision of facilities** – does the organisation provide facilities which would not otherwise be available to the local community?

.How will a decision be made?

Information will need to be provided which details the financial circumstances of the club. This will include:

- Financial accounts for the last 3 years; and
- Where the premises includes a bar and the sale of drink or food is conducted in the Club, the percentage of takings attributable to this in the overall income of the Club
- Details of all funding streams which the club has received or is due to receive.

Amount of award

The amount of relief awarded will be determined on a case by case basis. The award will be up to a maximum of 20% of the total business rates payable and will be limited to a total of £20,000.

Period of award

Any award will last for up to a maximum of 1 year.

7. **Rural rate relief (discretionary)**

Mandatory Rural Rate Relief is awarded to properties within a defined rural settlement which has a population of less than 3000. The Council's rural settlement list is published in December each year and can be viewed on the Council's website at www.scambs.gov.uk . The rateable value (RV) of a qualifying property will be:

- For the sole food shop, general store or post office in a settlement, the RV will not exceed £8,500
- For the sole petrol filling station or pub in a settlement, the RV will not exceed £12,500.

Prior to April 2017, the mandatory award of Rural Rate Relief was 50%. From 1st April 2017, this has been increased to 100%.

Where a property meets either of the above criteria but the rateable value exceeds the set limits but is still below £16,500 the Council has discretion to award further relief.

In what circumstances might relief be awarded?

Discretionary relief will be considered where:

- The RV of the property is below the limits as outlined above
- The property is used for the benefit of the local community
- The award of the relief is in the interests of the Council's taxpayers.

The following will be taken into consideration when deciding whether discretionary relief should be awarded:

- Whether the business employs a significant number of staff who are resident in the local community in which the business is located
- Whether there are any other suppliers of the service concerned which are easily accessible to residents within the rural settlement.

How will a decision be made?

The Council will give consideration to the financial viability of the business concerned, thereby having regard to the interests of the council tax payers in general. Ratepayers may be asked to provide their latest trading accounts or equivalent along with evidence as to the proportion of expenditure attributed to rates.

This will be balanced by the detrimental effect on the rural community should the business have to cease trading either as a direct or indirect result of not awarding relief.

Amount of award

The amount of relief awarded will be determined on a case by case basis and will be limited to a maximum of £20,000, unless exceptional circumstances apply.

Period of award

An award will be made for a maximum period of 1 year.

8. **Section 69/Section 47**

Section 69 of the Localism Act 2011 amends section 47 of the 1988 Act to allow Local Authorities the discretion to award rate relief to all types of business.

In what circumstances might relief be awarded?

As this relief is fully funded by the local authority, applications will only be considered favourably where the Council is satisfied that an award will result in real benefits for local residents and has the potential to generate further investments and jobs.

From time to time it may be necessary to use these local powers to meet Government requirements prior to relevant legislation being passed. In such instances, restrictions on the amount of award may not apply, as these may be funded by a Central Government grant.

How will a decision be made?

Applications must fully detail the benefits that will be delivered to council tax payers should the relief be awarded. Due consideration will be given to any previous awards, the benefit to local taxpayers and the cost to the Council, as well as the probability of attracting new businesses and jobs, should the award be given.

Amount of award

The amount of award will be determined on an individual basis, but the total amount of relief awarded will not exceed £20,000, unless exceptional circumstances apply.

Period of award

When granted, the relief will apply to the current financial year only.

9 Enterprise Zone Relief

In what circumstances might relief be awarded?

This relief is available to businesses that locate within the Cambridge Compass Enterprise Zone sites between April 2016 and March 2021. These sites are operated in partnership with the Cambridgeshire and Peterborough Combined Authority and the Ministry for Housing, Communities and Local Government. The Enterprise Zone sites within South Cambridgeshire District Council are based within Cambridge Research Park, Waterbeach and in Cambourne Business Park, with a further site at Northstowe. Maps detailing the designated Enterprise Zone areas can be found in Appendix A.

The discount is applied after any other reliefs have been deducted. Business can receive the discount on more than one property provided that both properties are situated within a designated area. Applications for empty premises may be considered on individual merit.

How will a decision be made?

Any business intending to relocate to one of the designated Enterprise Zones from within the South Cambridgeshire District must first have satisfied the displacement criteria, demonstrating the additional business growth that will be achieved by relocating to the zone. Where no significant growth in either jobs or annual turnover can be demonstrated, an application for Enterprise Zone relief may be declined.

Consideration may also be given where there are existing constraints on the business operation at the current site, or, where there is a desire to relocate outside of the district, the potential job losses resulting from such a move would also be taken account of.

Should you wish to discuss moving onto one of the Cambridge Compass sites, contact details are as follows:

Cambridgeshire and Peterborough Combined Authority:

contactus@cambridgeshirepeterborough-ca.gov.uk 01480 277180

South Cambridgeshire District Council:

www.scambs.gov.uk nndr@scambs.gov.uk 01954 713409

Applications for Enterprise Zone relief must be submitted in writing by the rateable occupier, using the Council's application form. The board will be required to confirm that the criteria above has been met before any decision on relief will be considered.

Each application must be signed by the appropriate person representing the enterprise and any enterprises linked to it, setting out the amount of state aid, including but not limited to discretionary rate relief, which the enterprise has received within the previous three years across England and Wales.

Amount of award

100% discount up to a limit of £55,000 per year and a maximum of £275,000 over a five year period. The maximum De Minimis funding any single recipient can receive is €200,000 over a 3 year fiscal period. The sterling equivalent is calculated using the Commission Exchange rate applicable on the date of the offer of the De Minimis funding.

Period of award

When granted, the relief will apply to the current financial year, and up to a maximum of 5 years, subject to an annual review.

10 Local Newspapers' Relief

The following discretionary discount will be available for the 2017/18, 2018/19 and 2019/20 financial years only.

In what circumstances might relief be awarded?

This relief is available for office space occupied by local newspapers up to a maximum of one discount per hereditament, per title.

The premises must be occupied by a local newspaper and wholly or mainly used as office premises for journalists and reporters.

The relief is not available for magazines.

How will a decision be made?

Each application will be considered on its own merits following receipt of a written application form.

Where any other types of relief are applicable to the property, these will be applied first. The relief will be applied against the net bill.

Amount of award

The sum of £1,500 relief is limited to a maximum of one discount:

- Per newspaper title

AND

- Per hereditament

The relief is subject to the State Aid De Minimis levels

Period of award

Awards will be made for 2017/18, 2018/19 and 2019/20 only as per national government guidance.

11 Revaluation Relief (Local Discretionary Scheme)

In the Budget on 8th March 2017, the Chancellor announced that the Government would establish a £300m discretionary fund over four years from 2017/18 to support those businesses that face the steepest increases in the business rates bills as a result of the revaluation.

The funding allocations set out by Government are for the total amount of relief to be provided to ratepayers. Under the 50% business rates retention system, the reduction in business rates receipts resulting from the increased award of discretionary relief will generally result in a reduction in local authorities' business rates income, of 50% of the value of relief. Government has undertaken to reimburse the cost of providing this relief via a grant under s.31 of the Local Government Act 2003.

The total amount of funding to be allocated to South Cambridgeshire District Council's Ratepayers is £894,000 over four years, in the following proportions:

Total Amount of Discretionary Relief to be awarded to Ratepayers			
2017/18	2018/19	2019/20	2020/21
£495,000	£241,000	£99,000	£14,000

In what circumstances might relief be awarded?

Ratepayers are invited to apply for relief where they have experienced an increase in RV due to revaluation, subject to the following criteria.

- The Ratepayer must have had a rates liability on or before 31st March 2017
- The property RV, or a combined total of all property RVs in the district, must be less than £200,000
- The 2017/18 charge must have increased by more than 10% due to revaluation

Relief will generally not be awarded in the following circumstances:

- National chains, groups, franchises, multi-nationals or any business operating over more than 5 hereditaments
- Those already in receipt of mandatory or discretionary rate relief
- Empty properties, unless exceptional circumstances apply
- State funded organisations such as schools, hospitals etc

Ratepayers that find themselves in hardship due to Revaluation but do not meet the criteria may still be able to apply for some additional support. An allocation of £50k was put aside in 2017/18 for this purpose, which will reduce proportionately with funding arrangements in future years. Any applications for this relief must be able to demonstrate the negative impact of revaluation, any applications would be considered on a case by case basis.

How will a decision be made?

Every application will be considered on its merits, and will need to be submitted in writing using the Council's application form. Any applications for Revaluation Hardship Relief must be indicated in the relevant box. There is no right of appeal.

Amount of award

The amount awarded will depend on the individual circumstances. However, as a guide, the following principles will apply

- A) Where the 2017/18 net rates increase is between 10-20% compared to the previous year, the total amount awarded will not normally exceed 5% of the net charge
- B) Where the 2017/18 net rates increase is greater than 20% compared to the previous year, the total amount awarded will not normally exceed 10% of the net charge
- C) In 2018/19 and 2019/20, the total amount awarded will reduce broadly in line with the reduction in funding. In 2020/21, funding will be available on an exceptional basis, and a new application will be required.

The relief is subject to the State Aid De Minimis levels, and a signed declaration will be required on all applications.

The total amount awarded to all ratepayers in any one year will not exceed the allocation from central government detailed above.

In the event that RV is reduced retrospectively, the relief will be apportioned and may be withdrawn. If RV increases retrospectively, no increase in relief will be awarded.

Where funding remains following all applications being considered, the amount awarded may be varied to maximise the benefit to ratepayers.

Period of award

All awards will be for the period of 1 financial year only. Further applications may be made for successive years.

12 Retail Discount

The following discretionary discount will be available for the financial years 2019/20 and 2020/21 only

The Budget of October 2018 contained a new Retail Discount scheme, which will operate over two years from April 2019.

In what circumstances might relief be awarded?

In order to qualify, properties must be occupied and have a rateable value of less than £51,000, and must be wholly or mainly being used as a shop, restaurant, café or drinking establishment.

Examples of properties that would qualify are detailed below.

- Shops such as florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc
- Charity shops
- Opticians
- Post Offices
- Furnishing shops / display rooms, such as carpet shops, double glazing, garage doors
- Car / caravan showrooms
- Second hand car lots
- Markets
- Petrol stations
- Garden Centres
- Art galleries (where art is for sale / hire)
- Hair and beauty services such as hairdressers, nail bars, beauty salons, tanning shops, etc
- Shoe repairs / key cutting
- Travel agents
- Ticket offices eg for theatre
- Dry cleaners
- Launderettes
- Pc / TV / domestic appliance repair
- Funeral Directors
- Photo processing
- Tool hire
- Car hire
- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bars

The following list sets out those properties that would not be eligible for the discount:

- Financial services eg banks, building societies, cash points, bureaux de changes, payday lenders, betting shops, pawn brokers
- Other services eg estate agents, letting agents, employment agencies
- Medical services eg vets, dentists, doctors, osteopaths, chiropractors

These lists are not exhaustive and any properties used for other purposes will be considered on an individual basis.

How will a decision be made?

Where it is clear that a property is used wholly or mainly for one of the uses detailed in the first list, the relief will be automatically applied. Where it is not clear, ratepayers may wish to contact the council to discuss eligibility.

Amount of award

The amount of relief awarded will be equivalent to one third of the bill, after other reliefs and exemptions are applied.

The relief is subject to the State Aid De Minimis levels, and ratepayers will be required to complete a declaration to the effect that receipt of the relief will not breach the de minimis regulations. The relief must be refused should the limits be breached.

Period of award

The relief will be applied for the financial years 2019/20 and 2020/21 only, provided that the properties are used wholly or mainly for a qualifying purpose throughout.

Review of Decisions

All unsuccessful applicants will receive a letter detailing the reasons why their application has not been successful. If the ratepayer is dissatisfied with this decision, they can request a review of the decision by writing to:

The Business Rates Team
South Cambridgeshire Hall
Cambourne Business Park
Cambourne
Cambridge
CB23 6EA

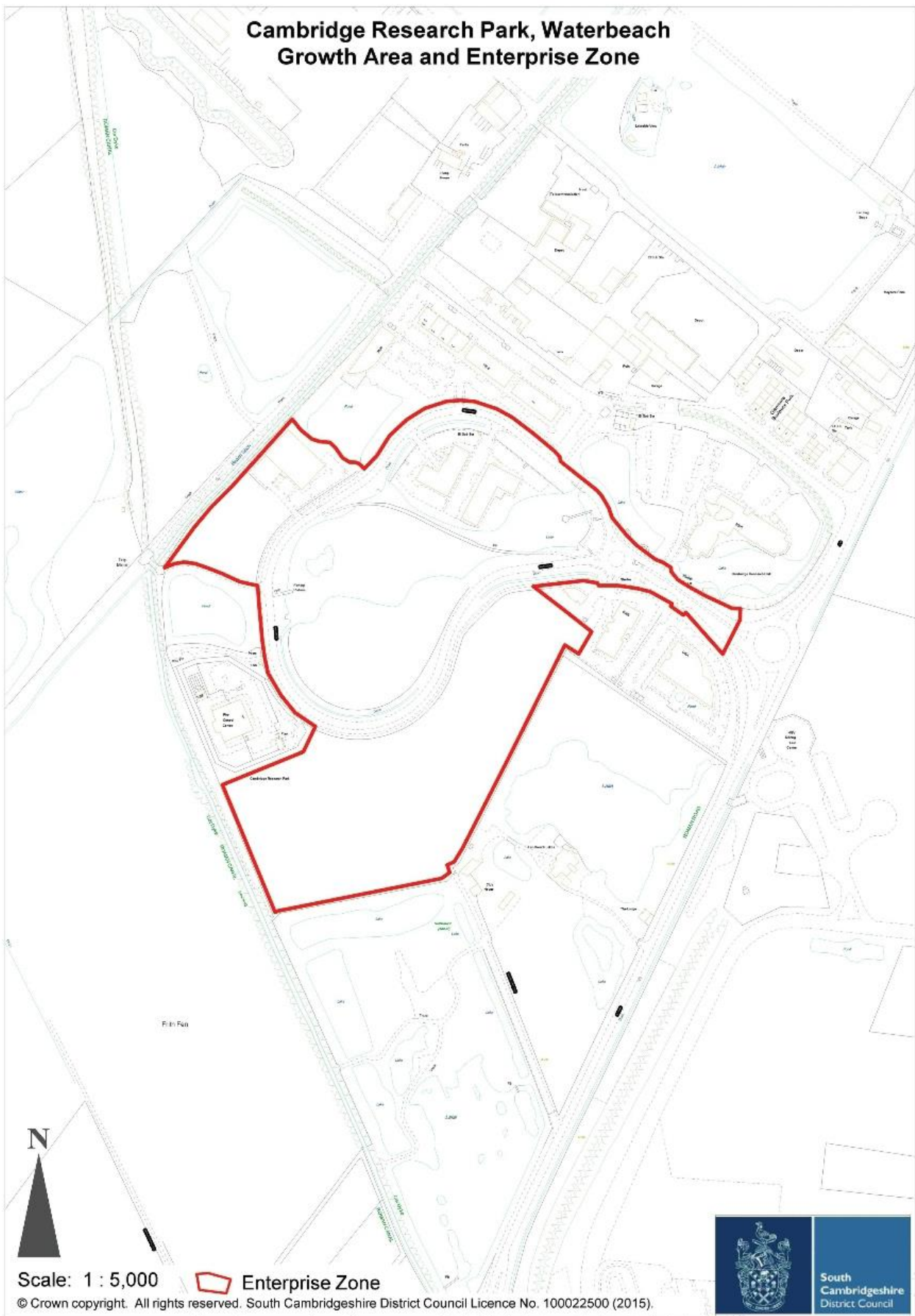
A request for a review must be received within 6 weeks of the date of the decision regarding the award or refusal of a discretionary relief. The request should detail the reasons why a review is considered necessary and provide any additional supporting information which may assist the decision maker in support of the request.

The outcome of the review will be notified in writing.

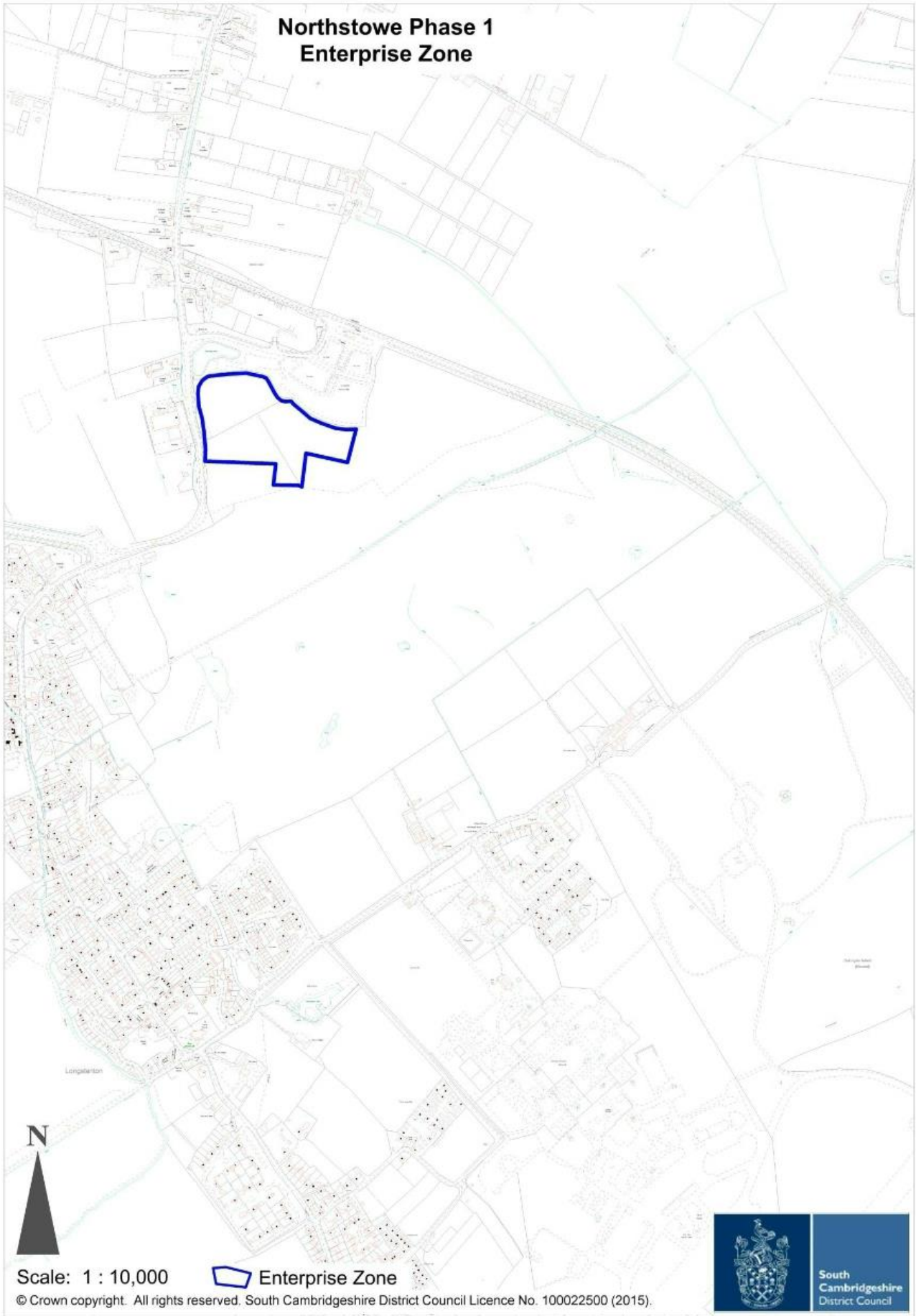
Where the taxpayer remains dissatisfied with the decision there is an appeal route by way of judicial review.

Business rates remain payable as demanded pending the decision on any application, review or appeal.


APPENDIX A



Northstowe Phase 1 Enterprise Zone



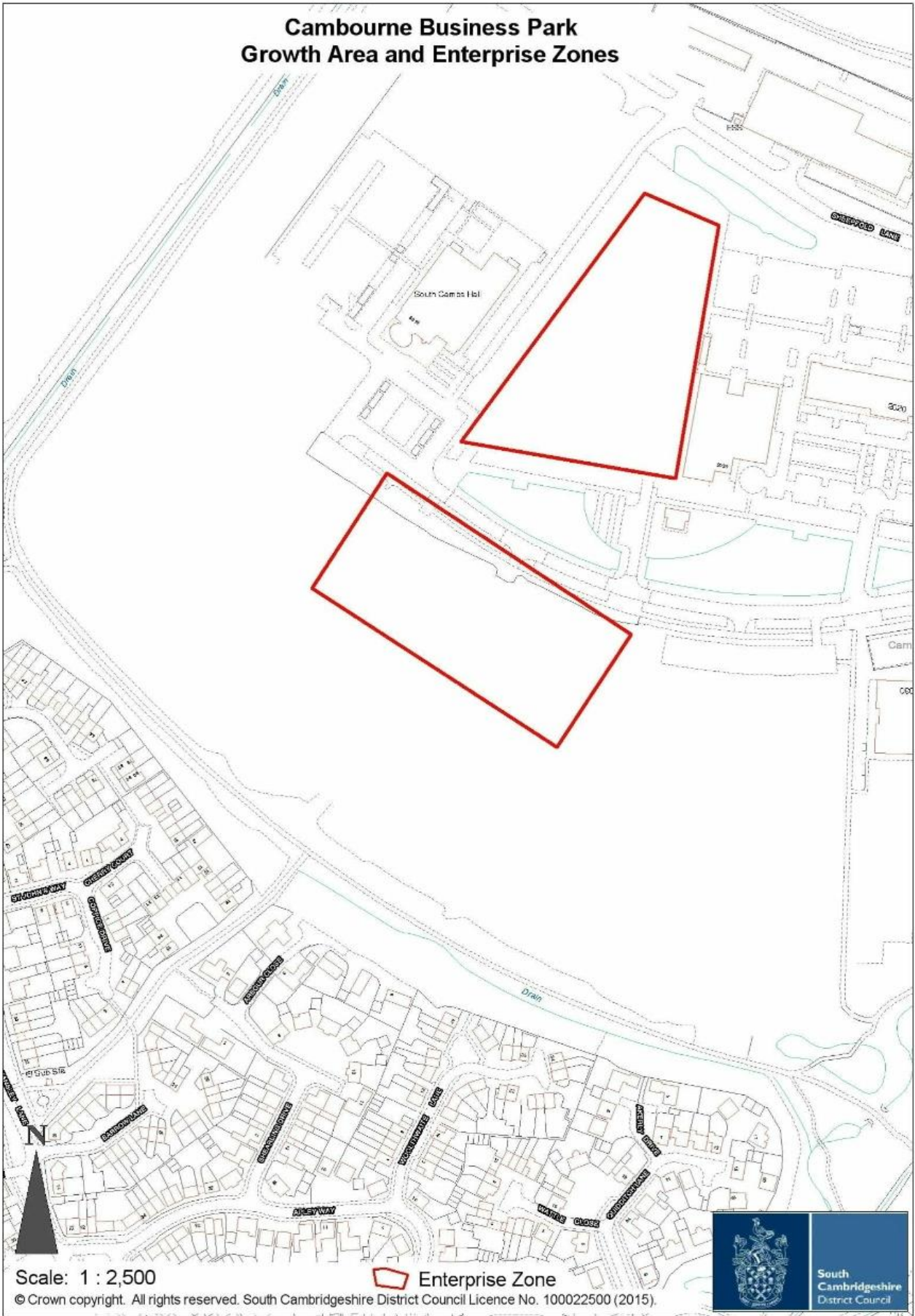
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 Enterprise Zone

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Cambourne Business Park Growth Area and Enterprise Zones



Scale: 1 : 2,500

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 Enterprise Zone

