

SHEFFIELD CITY COUNCIL

INDIVIDUAL CABINET MEMBER DECISION RECORD

The following decision was taken on 26 September 2017 by the Cabinet Member for Finance.

Date notified to all members: Tuesday 26 September 2017

The end of the call-in period is 4:00 pm on Monday 2 October 2017

Unless called-in, the decision can be implemented from Tuesday 3 October 2017

1. **TITLE**

Review of Non Domestic Rates (Business Rates) Discretionary Relief Policy

2. **DECISION TAKEN**

To approve the amendments to the Council's Non Domestic Rates (Business Rates) Policy as detailed in the report. The amended policy is set out in Appendix 1 of the report.

3. **Reasons For Decision**

Updating the Policy by removing those reliefs that have expired contributes to the effective administration and collection of business rates and provides accurate information to businesses seeking assistance under the Policy.

Given the lack of take up of Retail Reoccupation Relief, it is felt there does not appear to be identifiable demand for this relief to merit extending the provision into 2017/18.

By extending LWR the Council is providing an incentive to employers to pay the Living Wage to their staff and this contributes to the Council's anti-poverty strategy.

By incorporating Support for Small Business Rate Relief, Pub Relief and Newspaper Relief into the Policy the Council is providing financial assistance to businesses which in turn helps to sustain employment and strengthen the local economy.

4. **Alternatives Considered And Rejected**

To implement the government sponsored schemes - SSB, Pub Relief and Newspaper Relief, the Council must exercise the general discretion referred to above. It is therefore open to the Council to decide not to implement these new reliefs. However, in the interest of supporting the local economy and as all three schemes will provide assistance to businesses at no cost to the Council, this is not recommended.

Given the Council's current financial position (due to cuts in funding and increasing

cost pressures the Council has had to make savings of over £350m over the past six years) it is felt that whilst the Council can implement the additional relief schemes based on Government criteria, (the basis for which reimbursement by Government is made), it is not felt that the Council can either continue with the Retail Relief Scheme which is no longer financially supported by Government or make those schemes that are financially supported by Government, i.e. SSB, Pub Relief and Newspaper Relief, more generous.

Consideration was given to not extending LWR into 2017/18. However, given the potential for the number of employers paying the Living Wage to increase, the positive impact this could have on tackling poverty and the Council's ability to work with the Living Wage Foundation to promote the take up of the relief, it was decided to extend the relief into 2017/18

Consideration was given to extending Retail Reoccupation Relief in to 2017/18. However given the lack of take up in 2016/17 and the limited options the Council has for influencing rateable occupation (which would trigger the granting of this relief) it was felt that this was not an effective use of Council resources.

5. **Any Interest Declared or Dispensation Granted**

None

6. **Respective Director Responsible for Implementation**

Executive Director, Resources

7. **Relevant Scrutiny Committee If Decision Called In**

Overview and Scrutiny Management Committee