

COVID-19 Additional Relief Fund (CARF) Discretionary policy

This policy covers the award of relief under the Covid-19 Additional Relief Fund (CARF). This relief is awarded under S47 of the Local Government Finance Act 1988. The fund is available to support those businesses affected by the pandemic but that are ineligible for existing support linked to business rates. It takes the form of a reduction in net rates bills in the 2021/22 financial year.

Conditions of relief

1. The relief will be available to reduce chargeable amounts in respect of 2021/22 only and the scheme will not extend beyond that financial year.
2. In line with government guidance the scheme will:
 - a. not award relief to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
 - b. not award relief to a hereditament for a period when it is unoccupied (other than hereditaments which have become closed temporarily due to the government's advice on COVID-19, which should be treated as occupied for the purposes of this relief),
 - c. direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.
3. CARF relief is not available to ratepayers who already benefit from full rate relief for 2021/22 e.g. Small Business Rate Relief.
4. The scheme has been designed to fall within the funding allocation made available from Government.
5. In order to be eligible for relief the ratepayer must be in occupation of the relevant property on 31 January 2022.
6. Relief is available for occupied properties only.
7. Relief will be calculated as a fixed percentage of 24% of net liability with a limit of £20,000 relief per eligible property
8. Relief will terminate and be apportioned on a daily basis to the date of vacation. Relief will not be carried forward to a new property.
9. If there is a change in liability for any reason which leads to the original net

rates charge being reduced CARF relief will be recalculated.

10. If a change in circumstances renders a property ineligible or reduces the value of the award, the relevant bill can be amended in the year to reflect the loss of the relief.
11. If a property ceases to be an eligible property during the period of entitlement, relief may be withdrawn.
12. Any overpaid relief will be payable and recoverable through the rates bill.
13. Ratepayers occupying excepted hereditaments will not qualify for relief. An excepted hereditament is defined as a property occupied by the billing authority or a precepting authority.
14. The scheme will not award relief to ratepayers occupying properties shown at annex A below.
15. The scheme will close to applications on 31 March or sooner if the grant allocation is exhausted.
16. The council may award additional discretionary relief on a case by case basis with any unspent sums being allowed to ratepayers assessed as in greater need as a result of the pandemic. Such awards will be made at the discretion of the Business Rates Team Leader or Revenues Manager. Evidence of need may be requested in the form of bank statements, financial accounts or other trading records. The Assistant Director for Finance will be the final decision maker with respect to these awards.
17. Providing relief under this policy is likely to amount to Subsidy and this policy is covered by the rules set out in the following guidance document:

www.gov.uk/government/publications/covid-19-additional-relief-fund-carf-local-authority-guidance

Appeal procedures - Discretionary Rate Relief applications

There is no automatic right of appeal against an authority's decision not to award Discretionary Relief or against the amount of relief allowed. However should an applicant have a grievance they should contact the Assistant Director for Finance.

The Assistant Director's decision will be final with respect to any decision not to award, to revoke or to vary the amount of relief allowed.

The following types of property are ineligible for CARF relief:

ABATTOIR AND PREMISES
AGRICULTURAL WORKERS ACCOMODATION AND PREMISES (PART EXEMPT)
AMBULANCE STATION AND PREMISES
ANAEROBIC DIGESTION PLANT AND PREMISES
BEET SUGAR FACTORY AND PREMISES
CAR PARKING SPACE AND PREMISES
CEMETERY AND PREMISES
CIVIC AMENITY SITE AND PREMISES
COMMUNICATION AND TRAFFIC MONITORING STATION AND PREMISES
COMMUNICATION STATION AND PREMISES
COMPUTER ROOM
CONCRETE BATCHING PLANT AND PREMISES
CONTRACTORS HUTS AND COMPOUND
CONTRACTORS SITE HUTS AND PREMISES
DELIVERY BOX
DRIVING TEST CENTRE & PREMISES
ELECTRICITY CABLE; EASEMENT AND PREMISES
ELECTRICITY GENERATING PLANT AND PREMISES
ELECTRICITY HEREDITAMENT AND PREMISES
FIELD STUDY CENTRE AND PREMISES
FIELD TRIALS STATION AND PREMISES
GRAIN SILO AND PREMISES
GRAIN STORE AND PREMISES
HEALTH CENTRE AND PREMISES
HOME AND PREMISES
HOSPICE AND PREMISES
HOSPITAL AND PREMISES
INDEPENDENT DISTRIBUTION NETWORK OPERATOR
INDEPENDENT GAS TRANSPORTER

INFORMATION CENTRE AND PREMISES
KIOSK AND PREMISES
LABORATORIES
LAND USED FOR WASTE COMPOSTING AND PREMISES
LEISURE PLOT
MALTING AND PREMISES
MEDICAL TREATMENT CENTRE AND PREMISES
MILL AND PREMISES
MOORING AND PREMISES
NETWORK DISTRIBUTION NETWORK OPERATOR
OIL STORAGE AND PREMISES
PHOTOVOLTAIC INSTALLATION AND PREMISES
POST OFFICE AND PREMISES – sorting offices
QUARRY AND PREMISES
RECYCLING YARD AND PREMISES
RESPIRE HOME AND PREMISES
ROAD HAULAGE DEPOT AND PREMISES
SCHOOL AND PREMISES
SCHOOL OF NURSING AND MIDWIFERY AND PREMISES
SECONDARY AGGREGATE PROCESSING PLANT AND PREMISES
SEWAGE TREATMENT WORKS AND PREMISES
SITE COMPOUND AND PREMISES
SITE OF ELECTRONIC DELIVERY LOCKER AND PREMISES
SITE OF PICK UP LOCKER
SITE OFFICE COMPOUND AND PREMISES
SURGERY AND PREMISES
TIPPING SITE AND PREMISES
UNIVERSITY AND PREMISES
WASTE RECYCLING PLANT AND PREMISES
WIND TURBINE AND PREMISES
WIRELESS BROADBAND SITE