

 **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:
	1. 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),
	2. 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),
	3. 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 30% of net liability with a limit of £25,000 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 If a property ceases to be an eligible property during the period of entitlement, relief may be withdrawn.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](http://www.gov.uk/government/publications/covid-19-additional-relief-fund-)

**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.

Annex A

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 NETEWORK OPERATOR

OIL STORAGE AND PRMISES

PHOTOLVOLTAIC INSTALLATION AND PREMISES

POST OFFICE AND PREMISES – sorting offices

QUARRY AND PREMISES

RECYLING YARD AND PREMISES

RESPITE 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