

## HUNTINGDONSHIRE DISTRICT COUNCIL

<b>Title/Subject Matter:</b>	Business Rates – Discretionary Rate Relief
<b>Meeting/Date:</b>	Overview & Scrutiny (Environment, Communities and Partnerships) 1 February 2024
<b>Executive Portfolio:</b>	Cllr S Ferguson - Executive Councillor for Customer Services
<b>Report by:</b>	Z Warren Council Tax and Business Rates Manager
<b>Ward(s) affected:</b>	All

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### **Executive Summary:**

As a Billing Authority, Huntingdonshire District Council (HDC) has the power to set its own Business Rates Discretionary Rate Relief Policy in accordance with Section 47 of the Local Government Finance Act 1988. Provisions within the legislation allow Billing Authorities to award various types of discretionary relief to qualifying local businesses in order to reduce or remove Business Rates liability.

HDC recognises the importance of businesses to the local economy and the contribution that is made to the community by voluntary, charitable and non-profit making organisations.

The award of discretionary rate relief directly supports the corporate priority of forward-thinking economic growth, and the policy look and feel has been updated to make it easier for businesses to understand and therefore access support. The adoption of a formal policy ensures fair and consistent decision making, reducing the risk of legal challenge, which also supports the corporate priority to deliver good, high value-for-money services with good control and compliance with statutory obligations.

If adopted, the policy will come into effect on 1 April 2024.

### **Recommendation(s):**

The Overview and Scrutiny Panel is invited to comment on the Discretionary Rate Relief Policy and recommendation.