

Decision by Portfolio Holder



Report reference: FIN-001-2022/23

Date of report: 10 August 2022

**Epping Forest
District Council**

Portfolio: Finance – Councillor J Philip

Author: Rob Pavey (Ext 4211) Democratic Services: J Leither

Subject: Covid Additional Relief Fund Policy (CARF)

Decision: To approve the attached CARF Policy to enable credits to be applied to the Business Rates accounts of qualifying businesses

ADVISORY NOTICE: <i>A Portfolio Holder may not take a decision on a matter on which he/she has declared a Pecuniary interest. A Portfolio Holder with a non-pecuniary interest must declare that interest when exercising delegated powers.</i>	
I have read and approve/ do not approve (delete as appropriate) the above decision:	
Comments/further action required: None	
Signed: Councillor J Philip	Date: 10 th August 2022
<i>Non-pecuniary interest declared by Portfolio Holder/ conflict of non-pecuniary interest declared by any other consulted Cabinet Member:</i> None	<i>Dispensation granted by Standards Committee:</i> Yes/No or n/a
Office use only: Call-in period begins: 11 th August 2022	Expiry of Call-in period: 18 th August 2022

**After completion, one copy of this pro forma should be returned to
Democratic Services IMMEDIATELY**

Reason for decision:

The Council must adopt a policy for CARF payments to enable

Options considered and rejected:

Background Report:

1 Purpose of the policy

1.1 The purpose of the policy is to determine the level of discretionary relief payable under the Council's COVID-19 Additional Relief Fund (CARF) scheme.

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Portfolio Holder:

1.2 Central Government has provided the authority with funding to assist those ratepayers whose business(es) were affected by the pandemic, but were ineligible for support linked to business rates. In this case, the total funding available is **£2,147,202**. Qualifying businesses will see a credit applied to their Business Rates bill. The policy has been targeted to supporting smaller qualifying businesses with a rateable value under £100,000. The full policy for those entitled to the relief is attached as **Epping Forest NDR CARF DRR Policy FINAL (003).pdf**; and ratepayers/properties excluded from the scheme are attached as **Appendix A** of this policy. All funds must be distributed by 30th September 2022.

1.3 The Government has not changed the legislation relating to the business rates reliefs available. Instead, the Government in line with the eligibility criteria set out in the Council's policy, reimburse local authorities where relief is granted using discretionary powers under section 47 of the Local Government Finance Act 1988

1.4 Whilst funding is provided is provided by Central Government, it is for the Council to decide its own local scheme and determine in each individual case whether to grant this particular relief.

1.5 Relief under the CARF scheme will only be available to reduce chargeable amounts in respect of **2021-22 financial year**

2 Eligibility for discretionary relief under the COVID-19 Additional Relief Fund (CARF) scheme

2.1 Whilst the Council has determined its own scheme, the Department for Levelling Up, Housing and Communities has stated that, in order for the Council to receive the allocation funding it must:

- (a) Not award relief to ratepayers who for the same period of the relief either are or would have been eligible for Expanded 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 was unoccupied (other than hereditaments that became closed temporarily due to the Government's advice on COVID-19, which should be treated as occupied for the purposes of this relief), and
- (c) Direct their support towards ratepayers who were adversely impacted by the pandemic and had been unable to adequately adapt to that impact.

3 Relief to be awarded under the COVID-19 Additional Relief Fund (CARF) scheme

3.1 The Council is keen to support initiatives led by central government, especially where they are designed to help local businesses, and the Council will look to maximise both the reliefs given as well as maximise any grants receivable.

3.2 In view of this, the Council has decided that, where a ratepayer meets all of the relevant criteria, relief will be awarded at **25%** of the 2021-22 liability after any other reliefs and

reductions have been applied. Dependent upon the demand on the CARF, this percentage may be altered during the operation of the scheme to ensure that the overall allocation of **£2,147,202** is not exceeded. Similarly, the Council is keen to ensure that as much of the available CARF is spent as possible, so may increase the percentage figure if funds are available. These decisions will be delegated to the Service Director (Customer)

Resource Implications:

The Government has provided funds to cover the cost of the policy

Legal and Governance Implications:

The Council must approve a policy to distribute the funds available

Safer, Cleaner and Greener Implications:

Consultation Undertaken:

Background Papers:

Government Guidance has been incorporated into the policy

Impact Assessments:

Risk Management:

Equality Analysis:

The Equality Act 2010 requires that the Public Sector Equality Duty is actively applied in decision-making. This means that the equality information provided to accompany this report is essential reading for all members involved in the consideration of this report. The equality information is provided as an appendix to this report.

Key Decision Reference (Y/N):