

**Covid Additional Relief Fund (CARF)
Policy
Nottingham City Council**

Contents

Introduction	3
Scope of Policy	4
General Information	4
Funding arrangements	4
Applying for assistance	Error! Bookmark not defined.
Businesses and circumstances not qualifying for relief	5
Award.....	6
Subsidy Control.....	6
Review/Reconsideration process	6
Fraud.....	7
Privacy Notice	7

Introduction

The guidance in this Policy relates to businesses liable for business rates in 2021/22. It is intended for businesses applying to Nottingham City Council (the Council) for a discount from their liability in accordance with the government's COVID19 Additional Relief Fund (CARF).

Only businesses occupying a property shown in the rating list and liable for business rates in 2021/22 are eligible to apply for the discount. It will be applied only to any liability for 2021/22 and any determination by the Council must be made by 30 September 2022.

Outline of the NCC Policy

- Only open to Nottingham City Council business rate liable parties, ie rate payers in premises within Nottingham City Council boundary. Applications will require entering their rates account number to validate their application
- This is designed as a policy to support business premises that are not eligible for the Retail, Hospitality and Leisure (RHL) 50% discount. The scope (detailed below) is designed to support businesses such as cleaners, travel companies etc impacted by Covid, but without a consumer facing premises which would be covered by the RHL discount. Also, it is designed to cover businesses in the RHL sector, but where the premises impacted are not consumer facing (such as breweries, storage units and manufacturing).

SIC Code	Sector	Government Estimated Decline due to Covid	Eligible/Not Eligible
A	Agriculture, Forestry and Fishing	-13%	
B	Mining and Quarrying	-8%	
C	Manufacturing	-9%	
D	Energy	-1%	Excluded
E	Water and Waste Management	0%	Excluded
F	Construction	-14%	
G	Wholesale and Retail	-8%	
H	Transport	-5%	Bus, train, trams, air excluded
I	Hospitality	-55%	
J	Information and Communication	-6%	
K	Financial Services	-2%	Mainly Excluded
L	Real Estate Activities	-2%	Mainly excluded
M	Professional Services	-7%	
N	Administrative Services	-21%	

0	Public administration	1%	Not eligible
P	Education	-20%	Mainstream and Universities excluded
Q	Health	-10%	NHS excluded
R	Arts, Entertainment and Recreation	-34%	
s	Other Services	-32%	
y	Transport	-32%	
z	Storage and Distribution	-1%	

Scope of Policy

Section 47 of the Local Government Finance Act 1988 (as amended by the Localism Act 2011) gives discretionary powers to Local Authorities to grant relief to reduce business rates bills.

General Information

This policy has been agreed by the Leader Senior Council Finance Officer S151 to ensure that:

- there is a framework in place under which ratepayers applying for relief are treated in a fair, consistent, and equal manner; and
- the taxpayer's interest is safeguarded
- the awarding of CARF relief is independent of any COVID grant eligibility

The Council's ability to grant CARF is limited to other factors, such as, the subsidy rules under the UK-EU Trade and Cooperation Agreement (TCA).

Recipients of relief are required to notify the Council immediately of any changes of circumstances which may have an impact upon the award granted.

Rateable properties which have become closed temporarily due to the government's advice on COVID19, will be treated as occupied for the purposes of this relief.

Ratepayers may also receive relief if they are considered by the Council to have suffered significant losses due to coronavirus. The Council will exercise this discretion on cases that would not otherwise qualify for the relief on a case by case basis.

Funding arrangements

The cost of CARF to the Council can be recovered from the Government by way of a grant under section 31 of the Local Government Act 2003. Once the Council's full allocation has been awarded the relief fund will close. Relief will be allocated – no application process.

Businesses and circumstances not qualifying for relief

Not all ratepayers will qualify for this relief. Ratepayers meeting the circumstances outlined below will not be considered for relief:

- Ratepayers occupying rated premises registered as empty for the qualifying period (other than premises which have become closed temporarily due to the government's advice on COVID-19).
- Ratepayers who for the 2021/22 year were either in receipt of or, would have been eligible for:
 - ✦ Extended Retail Discount (covering retail, hospitality, and leisure)
 - ✦ Nursery Discount
 - ✦ Airport, Ground Operations Support Scheme (AGOSS),
 - ✦ Small Business Rate Relief
 - ✦ Mandatory Rate Relief
 - ✦ Discretionary Rates Relief under Sections 44a, 47 and 49 of the Local Government Finance Act 1988
 - ✦ Discretionary Rates Relief under Section 69 of the Localism Act 2011
- Ratepayers occupying hereditaments with a rateable value more than £150,000
- Ratepayers subject to any personal or corporate insolvency procedures – including but not limited to:
 - ✦ IVA
 - ✦ CVA
 - ✦ Debt Relief Orders
 - ✦ Breathing Space Respite
 - ✦ Bankruptcy proceedings
 - ✦ In receipt of a striking off notice
 - ✦ In administration
- Any hereditament classed as:
 - ✦ Advertising hoardings
 - ✦ Banks
 - ✦ Betting Shops
 - ✦ Building Societies
 - ✦ Colleges such as sixth form colleges (however skills training and summer schools are permitted)
 - ✦ Communication Stations
 - ✦ Electricity Buildings
 - ✦ Fire Stations
 - ✦ Forces Career Officers
 - ✦ GP Health Centres
 - ✦ Hospitals
 - ✦ Law Courts
 - ✦ Libraries
 - ✦ Petrol Stations
 - ✦ Police Stations

- ✦ Post Offices
- ✦ Prisons
- ✦ Public Conveniences
- ✦ Schools
- ✦ Sewage Treatment Works
- ✦ Site of ATM's
- ✦ GP Surgeries (however cosmetic and therapy centres are permitted to apply)
- ✦ Universities

In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, to a precepting authority, or to a functional body within the meaning of the Greater London Authority Act 1999.

Award

Eligible businesses will receive a minimum of 25% off their business rates bills for the 2021 to 2022 tax year (1 April 2021 to 31 March 2022). Relief will be awarded on a pro rata basis in line with their period of occupation.

Subject to the balance of funds left in the Council's CARF allocation in August 2022, a second top-up award of relief may be made to businesses. The amount of this second award will not be confirmed or potentially awarded until at least August 2022.

Subsidy Control

The CARF scheme is subject to the subsidies chapter within the UK-EU Trade and Cooperation Agreement (TCA). However, for CARF there is an exemption for subsidies under the value of approximately £2,243,000 per economic actor (broadly speaking, for example, a holding company and its subsidiaries). This allowance comprises 325,000 Special Drawing Rights (at current exchange rates about £343,000) for Small Amounts of Financial Assistance and a further £1,900,000 for COVID-19 related subsidy.

Therefore, to be awarded CARF you must not have claimed over the period 2019/20 to 2021/22 more than £2,243,000 from schemes which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances.

COVID-19 business grants you have received from local government and the 2019/20 Retail Relief should count towards this limit, but you should not count any Extended Retail Discount you have received since 1 April 2020. Further details of subsidy control can be found [here](#).

Review/Reconsideration process

The COVID-19 Additional Relief Fund is awarded entirely at the discretion of the local authority so there is no formal right of appeal. However, recipients dissatisfied with the

authority's decision may request that their case be reviewed/ reconsidered under the following circumstances:

- Additional information that is relevant to the case and that was not available at the time the decision was made becomes available; or
- There are good grounds to believe the case was not interpreted correctly at the time the decision was taken.

Any such request should be made in writing to the Head of Finance and must be received by the Council within 4 weeks of the date the decision letter is sent. Late appeals will not be considered. The Head of Finance decision will be final.

Fraud

All information is subject to a series of internal and external checks including government departments to ensure compliance and awards are made accurately. The Council will not accept deliberate manipulation and fraud. Any business identified falsifying their records or making inaccurate statements to gain relief will face prosecution and any relief awarded will have to be repaid as will any relief claimed or awarded in error.

Public Sector Equality Duty

The Policy will be applied in a "fair, consistent, and equal manner" and discretion may be exercised on a case by case basis.

Privacy Notice

For information on how the Council treats the data provided by businesses when applying for CARF, please refer to the Privacy Notice on the Council's website: xxx