



**NORWICH**  
City Council

# Norwich City Council

## Business Rates

### Covid-19 additional relief funding (CARF) policy (discretionary)

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# Norwich City Council covid-19 additional funding discretionary relief

## Introduction

The government has awarded local authorities funding to support businesses that have been affected by the pandemic but that are ineligible for existing funding linked to business rates.

The funding is to support those ratepayers who were not eligible for the Nursery Discount, Expanded Retail Discount or the Airport and Grounds Operations Support Scheme. The ratepayer must also have been adversely affected by the pandemic and unable to adapt to that impact.

Norwich City Council has been awarded £4,926,492. The council's scheme will award a fixed percentage reduction to all eligible ratepayers, subject to a cap.

The relief where awarded will reduce the net rates bills and be allocated to the 2021/2022 financial year only.

Only occupied properties used for commercial purposes will be eligible and ratepayers must have been liable for business rates on 31 January 2022 to qualify.

## Eligibility

### The council will 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),
- 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 will be treated as occupied for the purposes of this relief),
- award relief to ratepayers who already benefit from full rate relief for 2021/2022 from another scheme, for example Small Business Rate Relief or Charitable Relief.

### The council will

- direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

## Eligibility criteria

- relief is available for occupied properties only
- relief is only available for properties used on a commercial basis.
- relief will be calculated as a fixed percentage (45%) of net liability with a limit of £25,000 relief per eligible property

- if there is a change in liability for any reason which leads to the original net rates charge being increased or reduced CARF relief will be recalculated based on the new liability.
- 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.
- if a property ceases to be an eligible property during the period of entitlement, relief may be withdrawn.
- overpaid relief will need to be repaid and will be recoverable through the business rates bill.
- new occupiers who become liable for business rates after 31 January 2022 will not be eligible for relief.
- 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.

The award of relief under this scheme is at the discretion of Norwich City Council.

There is no right of appeal against a decision of the council to award, or not to award this relief.

## **Applications**

1. The council will automatically award the relief to accounts where it believes the ratepayer is eligible but ratepayers will retrospectively be required to confirm that they are eligible. That they have suffered adversely due to covid, and that they are not in breach of Subsidy Allowance rules. If the declaration is not returned by 31 May 2022, the relief will be removed.  
  
Ratepayers may choose to decline the relief.
2. Applications will also be accepted from ratepayers who were not automatically awarded the relief, they will need to satisfy the eligibility as defined above.

Awards will be subject to sufficient funding being available and the scheme may close earlier if the fund is fully committed