

## Appendix 2 – Schedule of changes to the policy

Proposal	Change to the Policy	Revision	Impact of Change
1.	Under the existing policy the decision-making process is delegated to the Group Manager for Financial Services. Due to organizational change and because of the TUPE of officers to the council in June 2022 the scheme of delegation requires updating.	Scheme of delegation for decision-making: <ul style="list-style-type: none"> <li>• Revenues &amp; Benefits Manager for discretionary relief of less than £3,000</li> <li>• Service Delivery Manager for discretionary relief of £3,000 or more</li> <li>• Head of Finance &amp; Resources for decisions relating to Local Discretionary Discounts and Hardship Relief</li> </ul>	No impact for ratepayers.
2.	The existing policy sets out a right of appeal to the Director of Resources. Due to organizational change and because of the TUPE of officers to the council in June 2022 the appeals process requires updating.	The case will be reviewed by a manager not involved in the original decision. Where a ratepayer wishes to appeal the decision of the manager, the case will be considered by the Head of Finance & Resources whose decision on behalf of the Council will be final.	The proposed appeals process will provide a more transparent view of how a decision is arrived at and the officer responsible for that decision.

3.	The award of discretionary rate relief is likely to amount to a subsidy (formerly state aid) under the Subsidy Control Act 2022. The existing policy does not provide guidelines on how applications will be processed where there are subsidy implications.	Section 5 includes details about the framework within which subsidy decisions are made.	Relief will not be awarded where doing so would result in the organization exceeding the Minimal Financial Assistance threshold under the Subsidy Control Act.
4.	The Non-Domestic Rating Act 2023 removed the compulsory backdating rules for new applications whereby relief should be backdated to the April of the previous financial year, if the claim is made by the September of the current financial year.	6.9 of the proposed policy states relief will be granted from the beginning of the financial year in which the decision is made or when liability begins, whichever is the later and the council reserves the right to grant relief for any other period as appropriate.	The proposed policy is possibly easier to understand for businesses and is a fairer system.
5.	Regulations revoked requiring a Billing Authority to give one year's written notice if the level of discretionary rate relief is to be reduced or to be discontinued. Such decisions could only take effect from the commencement of a financial year.	6.14 and 6.15 of the proposed policy will allow the council to determine the effective date to either vary the level of relief or to revoke a decision to award relief.	Businesses may see the level of relief varied or relief cancelled without the council giving one-year's notice.
6.	The existing policy does not provide guidance where a ratepayer intentionally commits fraud relating to discretionary rate relief.	Section 9 added relating to fraudulent activity.	To raise awareness of action the council will take where fraudulent activity is detected.
7.	Section 44A – the council has discretion to award relief where a property is partly occupied for a short period of time.	Appendix C added.	How decisions are reached will be more transparent for ratepayers.
8.	Section 49 – the council has discretion to award relief if the ratepayer is in financial hardship.	Appendix E added.	How decisions are reached will be more transparent for ratepayers.

<b>9.</b>	The Government may, from time to time, propose new reliefs to provide assistance to businesses under Section 47. These can be national schemes, with full guidance on qualification and funding is provided by the Government.	Appendix F added.	The council can support the Government in delivery of new schemes that are fully funded, providing assistance to ratepayers promptly.
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