

Woking Borough Council  
COVID-19  
Additional Relief Fund  
Scheme (CARF)  
Relating Business Rate  
Charges for 2021-22  
ONLY

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## **Introduction**

1. On 25 March 2021 the Government announced a COVID-19 Additional Relief Fund of £1.5 billion. The fund will be available to support those businesses affected by the pandemic but that were ineligible for previous support linked to Business Rates.
2. The legislation required for this relief forms part of The Rating (coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021, which was given royal assent on the 15 December 2021.
3. The £1.5 billion has been allocated to local authorities based upon the estimated rateable value in each local authority rating list which falls within the scope of the fund. Woking Borough Council have been allocated £3,163,488.
4. The guidance requires for individual billing authorities to adopt a local scheme and determine in each individual case whether, having regard to the government guidance and their own local scheme, to grant relief under section 47.

## **The relief is available to reduce Business Rate chargeable amounts in respect of 2021/22 charges ONLY.**

5. Legislation bars relief for 2021/22 to be awarded after 30<sup>th</sup> September 2022 therefore the **CLOSING DATE** for application's will be **31<sup>st</sup> August 2022** to allow sufficient time to resolve all queries and make final awards.
6. This document provides detail of how this scheme will be administered locally

## **Which properties will benefit from relief?**

1. In developing and implementing our scheme the government have outlined some basic qualifications, in order for the funding of the relief to be reimbursed from the section 31 grant:
  - 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),
  - not 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 should be treated as occupied for the purposes of this relief), and
  - direct their support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.
2. 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, certain precepting authorities (e.g., a parish or county council) or a functional body, within the meaning of the Greater London Authority Act 1999.
3. The relief should be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, excluding those where billing authorities have provided relief using their wider discretionary relief powers introduced by the Localism Act 2011 which are not funded by Section 31 grants.

### Qualifying properties

4. For the purposes of the Woking Borough Council Scheme the following properties will qualify for the scheme.

- Properties that an applicant is trading from must have been in the rating list on the 15 December 2021.
- The property must be occupied for any period that the relief that is claimed.
- Properties which have not received (or could have qualified for) the Expanded Retail Relief or Nursery Relief.
- Properties which are not occupied by Public Bodies
- Properties occupied by businesses which have a Business Rate liability to pay after all other mandatory and Section 31 reliefs have been applied to their Business Rates account.

### Non-Qualifying Properties

5. For the purposes of the Woking Borough Scheme the following properties will not qualify for the scheme.

- Properties not in the Rating List on the 15 December 2021. If properties are subsequently brought into the rating list and backdated to a date before the 15 December 2021, they may be considered for this relief.
- Properties which are unoccupied (other than for reasons attached to covid restrictions) will not be awarded the relief.
- Relief will not be awarded on properties with the following Valuation Office property descriptions:

Advertising rights and premises
ATM and premises
Bank and premises
Building Society and premises
Car parking spaces and premises
College and Premises
Communication station and premises
Health centre and premises
Hospital and premises
Land (for any use) and premises
School and premises
Show home and Premises
Surgery and premises
Any other description which we do not feel is in the spirit of the scheme.

- Properties occupied by businesses who have already received the Expanded Retail Relief or the Nursery Relief.

- No Relief will be granted to those businesses who already have no Business Rates liability, due to already receiving another mandatory or Section 31 Business Rate Relief.
  - The relief will not be awarded to any business in administration, insolvent or has a striking off notice issued against it prior to 15 December 2021
- Application process

### **Application Process**

6. Our scheme will be available to potentially eligible businesses who will be contacted directly and provided with a link to the on-line application form.

7. All businesses who wish to be granted the relief must complete the online application. There is no other way an application can be made.

8. All applications must be received by 31<sup>st</sup> August 2022. No further applications will be accepted after this time.

### **Amount of Relief available**

9. The amount relief may be capped dependent upon the number of applications received.

10. Relief will be awarded after all other mandatory and Section 31 Business Rates Reliefs have been applied to a Business Rates Account.

### **Period of Relief**

11. All relief will be awarded from the 01 April 2021 to the 31 March 2022.

12. If the business has not been liable for this whole period their award will be pro-rata'd to reflect the Business Rates Liability.

13. Awards will also be pro-rata'd to reflect any period when the property is unoccupied.

### **How the award will be made**

14. All successful awards will be applied to the qualifying Business Rates Account.

15. There is no cash alternative to this relief.

### **Notification of decision**

16. Successful applicants will be issued with an updated Business Rates Adjustment Notice showing the award has been applied to their Business Rates account. Instalments on notices already issued must be maintained until an updated notice is issued, to prevent recovery action being taken against the account.

17. Those applicants who do not qualify for the relief, will receive written notice by e-mail confirming the decision on this discretionary scheme.

### **Subsidy Control**

18. The COVID-19 Additional Relief Fund scheme is subject to the subsidies chapter within the UK-EU Trade and Cooperation Agreement (TCA).

19. However, for COVID-19 Additional Relief Fund scheme 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.

20. Therefore, to be awarded Covid-19 Additional Relief Fund Scheme 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 at: <https://www.gov.uk/government/publications/covid-19-additional-relief-fund-covid-19-additional-relief-fund-scheme-local-authority-guidance>

21. In your application for Covid-19 Additional Relief Fund Scheme you must indicate:

- if you have not to date received any subsidy which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances, confirm this in your application, or
- if you have received other such subsidies, then you should provide the name and total value of those subsidies.

22. You must not apply for Covid-19 Additional Relief Fund Scheme using this form if you have already exceeded the £2,243,000 allowance. However, we will still consider applications for support under the Covid-19 Additional Relief Fund Scheme if you have reached this limit provided you can evidence that you:

- Intend to use the support to fund uncovered fixed costs (costs not covered by profits for insurance etc) during the period of COVID-19. Economic actors may claim for up to 70% of their uncovered costs (although this 70% limit does not apply to small businesses with less than 50 employees and less than £9 million turnover where the limit is instead 90%), and
- have shown a decline in turnover of at least 30% within the April 2020 to March 2021 period, compared to the same 2019 to 2020 period.

23. You may claim up to a further £10 million of additional allowance (on top of the £2,243,000) if you meet the above tests and you have not claimed any other support from the additional allowance up to an aggregate £10 million limit (such as from the COVID-19 business grants).

24. The Government and Woking Borough Council will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above these thresholds. A ratepayer who falsely applies for any relief or provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006.

#### **Cancellation and repayment**

25. Woking Borough Council and the Government will not accept deliberate manipulation and fraud. Any applicant caught falsifying their records to gain

Business Rates Relief or found to be awarded the relief incorrectly will be subject to clawback.

26. Post payment assurance checks may be undertaken. The Government's Counter Fraud Function may support local authorities to carry out post-event assurance work to identify high risk awards

27. In making an application, applicants understand that their details may be shared with central government departments for monitoring, statistics and evaluation purposes

#### **Complaints and reviews**

28. No formal appeal rights exist. However, the Council recognises that applicants should be entitled to have a discretionary decision reviewed if dissatisfied with the outcome.

29. Only the applicant or authorised agent may request a review against the decision not to award relief.

30. Requests to have a decision reviewed must be made within two weeks of the notification of decision.

31. Any requests for a review of a decision must be in writing via email to [CARF@woking.gov.uk](mailto:CARF@woking.gov.uk) specifying reasons why a decision should be amended and supported by relevant new or additional evidence.

32. Reviews will be deemed complete, and the original decision upheld, if further evidence requested from the applicant has not been received within 14 days of the request

33. Requested reviews against decisions, will be considered by Revenues & Benefits Manager

34. A full written explanation of the outcome of the review will be provided within 14 working days of the receipt of the written request.