Great Yarmouth Town Centre Business Rate Relief Scheme From 1 April 2019

General Overview and Guidance for Applicants

Background

The Great Yarmouth town centre area is recognised as an important area for regeneration and the Councils Great Yarmouth Town Centre Masterplan states:

“The overarching vision contained in the May 2017 Masterplan is that by 2025 new investment and employment in the town centre is generating renewed pride in Great Yarmouth and building confidence for the future. One of the six key objectives is to strengthen the heart of the town centre with a range of new occupiers and operators. This business rates relief scheme aims to incentivise that ambition”

Aims and Main Objectives of the Scheme

Particular reference is made in Town Centre Vision to its six objectives that will enable the Council to work with partners to bring the vision to life"

The six objectives are:

- Strengthening the heart of the town centre
- Improving the markets and Market Place
- Transforming the Conge
- Creating a sense of arrival in the town centre
- Unlocking the potential of Hall Quay
- Linking it all together.

GUIDANCE TO APPLICANTS

Core Features of the Business Rates Relief Scheme

Great Yarmouth Borough Council is introducing the scheme to aid business growth and inward investment by the targeting of the reoccupation of empty retail units within the town centre area.

Funding

If the discretionary rate relief is approved the amount awarded will be;

(i) In year 1 50%;
(ii) In year 2 25%;

of the balance of business rates outstanding after all other reliefs have been applied.
The scheme commences from 1 April 2019 and will be reviewed annually. There is limited funding for the scheme (a Maximum of £50,000 in year 1)

Who Can Apply?

The Great Yarmouth Town Centre Business Rates Relief Scheme is available to owners of units which are located within the Town Centre as defined by the Great Yarmouth Town Centre area. (Please see the outlined area in the map below)

Am I Eligible for Support?

This is a discretionary rate relief and all applications will be carefully considered by the Director of Finance of the Council and the Development Director of Great Yarmouth Borough Council before deciding whether the award of relief is applicable.

They will consider how the proposed development of the empty unit will enable the unit to be reoccupied and used by a business.

Please also see eligible criteria and the scheme guidelines below.

How Do I Apply?

Making an application

- Read all this guidance carefully to ensure you are eligible to apply
- Complete the Town Centre Business Rates Relief Application form and the State Aid Questionnaire

Please note: The grant is discretionary and subject to meeting the eligible criteria of the scheme and the availability of funds. The inclusion of a building within the eligible area does not give any automatic entitlement to rate relief.

Will I Need Planning Permission?

It is a good idea to discuss whether your proposals require planning permission so please contact the Council’s Planning Team on 01493 856100 or email plan@great-yarmouth.gov.uk

What Should My Application Aim to Achieve?

A key action within the Great Yarmouth Town Centre Masterplan is business growth and inward investment by targeting the reoccupation of empty retail units within the town centre area. These business rates relief guidelines aim to incentivise that ambition.

Your application should detail how your plans realise the reoccupation of an empty unit(s) within the Town Centre and will help to fulfil the above vision.

When does my completed application have to be submitted by?

Applicants are strongly advised to apply early as the scheme can be withdrawn without notice.

Requirements of all Applicants

All applicants must ensure that they have completed all the necessary documents before submission. Please ask for advice if you have any questions or are not sure what is required.
**The Great Yarmouth Town Centre Business Rate Relief Scheme Guidelines**

1. **Introduction**

Local authorities have the power to grant discretionary rate relief to organisations that meet certain criteria. Traditionally, this has been awarded to charitable bodies, community amateur sports clubs and not for profit organisations.

On the introduction of the Localism Act 2011, discretionary rate relief is now also available to any organisations (subject to state aid rules) and that the assistance given provides benefit to the council tax payers of the authority.

Business rates income now forms part of the core funding of the Council and any relief reduces the income of the Council and impacts other service provision. The granting of any relief under this scheme is therefore assessed against the affordability to the Council and how the business will contribute to the delivery of the ambitions as published in the Councils Great Yarmouth Town Centre Masterplan (May 2017).

The overarching vision contained in the Master Plan is that by 2025 new investment and employment in the town centre is generating renewed pride in Great Yarmouth and building confidence for the future. One of the six key objectives is to strengthen the heart of the town centre with a range of new occupiers and operators. These business rates relief guidelines aim to incentivise that ambition.

2. **Legislative Framework**

Section 47 of the Local Government Finance Act 1988 provides for local authorities to have a discretionary power to award rates relief to organisations that are liable to pay non-domestic rates.

Section 69 of the Localism Act amended section 47 to give local authorities the power to grant relief in any circumstances. However, this is subject to the condition the local authority may only grant relief if it would be reasonable to do so having regard to the interests of Council Tax payers in its area.

3. **Purpose and Objectives**

The purpose of these guidelines is to specify how the council will operate its discretionary powers under the Local Government Act 1988 and to indicate the factors it will consider when deciding if relief can be awarded.

The policy is intended to provide a simple and transparent process that aligns awards of discretionary relief with the Councils corporate objectives including the Great Yarmouth Town Centre Masterplan (May 2017).

4. **Award Criteria**

The Great Yarmouth Town Centre Master Plan (May 2017) outlines the priorities for this area. In determining whether any relief is in the best interests of tax payers the Council will make specific reference to the priorities and actions contained within the plan and other related corporate priorities.

Particular reference is made to the Town Centre Vision that “by 2025 new investment and employment in the town centre is generating renewed pride in Great Yarmouth and building confidence for the future and its six objectives that will enable the Council to work with partners to bring the vision to life”.

The six objectives are:

- Strengthening the heart of the town centre
- Improving the markets and Market Place
- Transforming the Conge
- Creating a sense of arrival in the town centre
- Unlocking the potential of Hall Quay
- Linking it all together.

A key action within the plan is business growth and inward investment by the targeting of the reoccupation of empty retail units within the town centre area.

5. Applications for Town Centre Discretionary Rate Relief

Applications must be made in writing.

The application must illustrate a comprehensive account of what is planned and the benefit it would have to the community.

The evidence needs to include:

- The business case for the proposal and why the business rates relief is required and the difference the relief will make to the proposal
- What the business rate relief will contribute to make the property more attractive for businesses to occupy
- Other funding streams that have also been explored and the results or current position of them
- Financial information of the company applying for the relief, including income and expenditure or final accounts
- The completion of a State Aid declaration in Appendix A
- The completion of the Relief Application form

The application and form must be completed by the ratepayer or a person authorised to act on their behalf.

The Council will have the right to request any reasonable evidence in support of the application and to verify the information third parties if required.

All information supplied will be dealt with in the strictest confidence.

6. Payment of Business Rate Relief for Businesses

Relief is granted in the form of a reduction to business rates liability. The relief will be credited directly to the businesses business rates account.

The applicant must inform the Council of any change in circumstances that affects the award of relief. In particular this would be further assistance given that impact on the financial standing of the company or eligibility for financial assistance including state aid.

The Council will recover all overpayments of discretionary rate relief through the organisations business rates account

Any business that ceases trading will become liable for the full rates payable from the commencement of the relief.

7. Notifications

The decision on whether to award the relief will be decided jointly by the Director of Finance (Section 151 Officer) and the Development Director of Great Yarmouth Borough Council.
The Council will inform the organisation of the outcome of their application for Discretionary Rate Relief.

Where the application is not successful, the notification will provide reasons why the discretionary rate relief has not been awarded

Where the application is successful the notification will include the following:

- The period of the award
- The percentage of rates liability awarded for that period
- The value of the rate relief to be awarded for that period
- An amended business rates demand notice

8. Right of Appeal

The amount of award is at the discretion of the Council and we may only grant relief if it would be reasonable to do so having regard to the interests of council tax payers in its area.

No formal right of appeal exists.

9. Fraud

The Council is committed to the prevention of fraud. Any organisation that fraudulently tries to apply for discretionary rate relief by falsely declaring their circumstances or providing a false statement or evidence in support of their application may have committed an offence under the Theft Act 1968. Where the Council suspects that such a fraud may have occurred, the matter will be investigated as appropriate and this may lead to criminal proceedings being instigated.

10. Review

These guidelines will be reviewed periodically taking into account Council policies and priorities and changes in legislation.

11. State Aid Rules

State Aid law is the means by which the European Union regulates state funded support to businesses. Providing discretionary relief to ratepayers will amount to State Aid. However, Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013).1

The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis aid in a three-year period (consisting of the current financial year and the two previous financial years).

To administer De Minimis it is necessary to establish that the award of aid will not result in the undertaking having received more than €200,000 of De Minimis aid. Note that the threshold only relates to aid provided under the De Minimis Regulations (aid under other exemptions or outside the scope of State Aid is not relevant to the De Minimis calculation).

12. Great Yarmouth Town Centre Business Rate Relief Scheme Qualifying Criteria

The Council will operate a specific scheme to promote the occupation of empty premises in the location of Great Yarmouth Town Centre (see attached map of the area where this relief can be applied)
Essential Criteria

(a) The owner/ratepayer of an existing empty business premises or retail unit (within the applicable area) will be eligible for business rates relief if;

(i) Their property has been empty and unoccupied for three years or more
(ii) The rateable value of the property is greater than £12,000
(iii) The owner provides a clear and detailed business plan of how they will develop the property, so it is occupied by a business within 2 years from the first day of the award of relief
(iv) Once the property is occupied, the occupation of the property must be for a continuous period of two years.

For this purpose, the occupation of the property cannot be by a charity, betting shop, pawnbrokers, and payday loan shops. This is not an exhaustive list and other types of business could also come into this category. Also, it must be a new business to the town centre area or the expansion of an existing one into additional or larger premises within the town centre area.

Occupation for the purposes of this relief means that the business is trading consistently from the premises within the normal trading times and periods of the town centre area.

If:

(i) the property is not occupied within the 2 years of the rate relief being awarded, or
(ii) the Council considers that the trading at the premises does not meet the criteria for normal trading times and periods

then the relief will be reclaimed and recovered through the business rate account.

13. Value of relief

Subject to the above criteria being met, the Council will provide from the date of application a maximum amount of discretionary relief for one fixed financial year period, of 50% in year 1 and 25% in year 2 to a maximum value of £50,000 in year 1, as long as the conditions are met.

14. Prioritisation

In considering applications that meet the above essential criteria, priority consideration will be given to the following factors;

(i) empty retail units or business premises on ground floor locations in priority areas as described in the Great Yarmouth Town Centre Master Plan (May 2017).
(ii) in the business case provided to the Council, the level of a proposed financial contribution to be made by the owner to the new business occupying the premises (i.e. a rent-free period)

If other rate discounts or reliefs are available, these will be applied first before any relief approved through this scheme.
## Appendix A – State Aid Questionnaire

### 1. Applicant details and State Aid Eligibility

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<th>Name of contact and position in company:</th>
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<td>Postcode:</td>
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<th>Do other firms own more than one quarter of your company? If so, please state name and address</th>
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<th>Has the company received any de minimis aid in the last two and current fiscal years?</th>
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<td>Yes</td>
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If ‘yes’ please provide further details below:
I confirm that _________________ (name of undertaking) has received the following De Minimis aid during the previous 3 fiscal years (this being the current fiscal year and the previous two fiscal years):

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<tr>
<th>Organisation providing the Assistance/ Aid</th>
<th>Value of Assistance</th>
<th>Date of Assistance</th>
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**Declaration:**

I acknowledge that I am authorised to sign on behalf of _________________ (name of undertaking) and understand the requirements of De Minimis (EC Regulations 1998/2006). _________________ (name of undertaking) is not a business “in difficulty” as defined at 2.1 of the Community Guidelines and State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C22/02) at the date of this declaration. By signing below, I confirm that I represent _________________ (name of undertaking) and that the information set out above is accurate for the purposes of the De Minimis exemption. I understand that State Aid Eligibility will be reviewed on an annual basis.

Signed:  
Date:  
Position within firm:  

**For office use only**

Rates relief eligibility criteria satisfied:  Yes ☐  No ☐  
Name of project:  
Signed project manager:  
Date:  
PRINT NAME: