



# HYNDBURN

---

The place to be  
an excellent council

---

## National Non Domestic Rates Mandatory, Discretionary and Hardship Relief

---

October 2018

## Contents

1. Introduction.....	3
2. Legislation.....	3
3. Mandatory Rate Relief.....	3
Charities.....	3
Community Amateur Sports Clubs .....	4
Not-for-profit Organisations.....	4
Rural Rate relief .....	4
4. Discretionary Rate Relief .....	4
Charities.....	4
Community Amateur Sports Clubs and not-for-profit Organisations .....	5
Amount of discretionary relief .....	5
5. Part occupied properties .....	6
6. Localism Act 2011 – Local Discretionary Discount .....	6
7. Hardship.....	7
8. Applications .....	8
Applying for National Non Domestic Rates relief.....	9
Duties of the Applicant.....	9
Subsequent and multiple applications .....	9
9. Awards.....	9
10. Backdating .....	10
11. Notification letters.....	10
12. Overpaid Awards .....	10
13. Appeals against decisions.....	10
14. Fraud.....	11
15. State Aid .....	11
16. Complaints.....	11
17. Policy Review .....	11
18. Equalities .....	11
19. Data protection .....	11
Appendix 1 – 2017 Revaluation Relief Scheme .....	12
Appendix 2 - Application Form – Discretionary Hardship Relief .....	17

## 1. Introduction

1.1 Rate relief and exemptions are available to ratepayers liable to pay business rates on premises within Hyndburn. The reliefs covered by this policy are

- Mandatory rate relief
- Discretionary rate relief
- Local Discretionary Discounts
- Hardship relief
- Reliefs and discounts announced in 2017 (appendix 1)

1.2 This policy covers the main processes adopted by Hyndburn Borough Council and is intended only as an overview and not as a comprehensive explanation of the National Non Domestic Rates system. As such there are aspects of National Non Domestic Rates law and practices not included in this document but which are nevertheless followed and applied by us in the billing, collection and recovery of National Non Domestic Rates.

## 2. Legislation

2.1 The Local Government Finance Act 1988, as amended, provides the legal framework for the granting of rate relief:-

- Mandatory Relief: Sections 43, 44, and 45
- Discretionary Relief: Sections 44A, 47 and 49

2.2 Other legislation includes:

- Non Domestic Rating (Contributions) Regulations 1992, (as amended) and
- Non Domestic Rating (Rates Retention) Regulations 2013.
- Local Government Act 2003 - Section 64 (Charity Shops)
- The Local Government Finance and Rating Act 1997- Schedule 1 (Rural Rate Relief)
- The Localism Act 2011, Section 69 (relief to ratepayers other than registered charities or not-for-profit organisations)

## 3. Mandatory Rate Relief

3.1 Mandatory Rate Relief is provided for premises used by registered charities, sports and social clubs and not-for-profit organisations.

### Charities

3.2 Registered charities that are using non-domestic premises for the main purpose or objective of the charity may claim 80% relief if certain conditions are met. The charity must be:

- A registered charity or trustees for a registered charity, registered with the Charity Commission under Section 29 of the Charities Act 2011; and
- The property must be used wholly, or mainly, for charitable purposes.

3.3 If the property is empty, mandatory relief of 100% can be claimed if, when next in use, the property will be used wholly or mainly for charitable purposes.

### **Community Amateur Sports Clubs**

3.4 Sports clubs can claim 80% relief by applying for Community Amateur Sports Club (CASC) status. This can be done through the [HM Revenues and Customs website](#).

### **Not-for-profit Organisations**

3.5 A not-for-profit organisation may not be registered as a charity but may be treated as a charity/not-for-profit for UK tax purposes which may entitle the organisation to mandatory rate relief of up to 80% under this scheme.

3.6 Whilst Charity *shops* are conducted for profitable purposes to provide income for the charitable organisation, relief may be granted provided that the goods sold are wholly or mainly donated to the charity.

### **Rural Rate relief**

3.7 The Occupier of a general store, Post office or food shop in a settlement appearing in a billing authority's rural settlement list is entitled to rate relief if it is the only such business in that settlement and its rateable value is less than £8,500, or if it is the only Public House or Petrol Station and the rateable value is less than £12,500.

3.8 Relief is up to 100% of the full rates bill, or of the transitional bill where transitional arrangements apply.

3.9 Authorities also have a discretion to remit all or part of the rates bill on other properties in a settlement on the rural settlement list if the rateable value is £16,500 or less and the authority is satisfied that the property is used for a purpose which benefits the local community.

## **4. Discretionary Rate Relief**

4.1 The Council has discretion to grant relief or to top up mandatory relief up to 100% on properties occupied by certain non-profit making bodies.

### **Charities**

4.2 The council may consider applications for discretionary relief top up of up to 20% from charities based on a case by case basis.

## Community Amateur Sports Clubs and not-for-profit Organisations

- 4.3 In deciding whether to grant discretionary relief, the Council will look at the contribution that the organisation makes to the area. Qualifying organisations will generally be working within social welfare, education or are wholly or mainly used for recreation.
- 4.4 Other criteria assessed include access, membership fees and joining restrictions:
- Membership fees should not be restrictive or excessive
  - Membership should be open to everybody
  - 75% of the membership should come from the Hyndburn area
- 4.5 The level of effort made by the organisation to encourage membership from groups such as young people, disabled people, ethnic minorities and unemployed people will be considered:
- The facilities should be open to people other than members
  - Differential fee structures for some groups should be in place, for example younger people, older people or the unemployed
  - The building should be accessible to disabled people or have plans to become accessible
- 4.6 Discretionary relief is unlikely to be granted if the majority of the organisation's income is generated from a licensed bar, however the existence of a licensed bar does not disqualify an application.
- 4.7 Discretionary relief will not be considered for the following types of businesses:
- Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers);
  - Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors);
  - Professional Services (e.g. solicitors, accountants, insurance agents/financial advisors, tutors);
  - Post Office sorting offices;
  - Other services (e.g. estate agents, letting agents, employment agencies).

## Amount of discretionary relief

- 4.8 The table below shows the current maximum discretionary relief approved within this policy. These levels are given in addition to any mandatory relief up to a maximum of 100%.

Type of organisation/Property	Maximum discretionary relief
Voluntary schools	Nil
Local Sporting Clubs	80%
League Cricket Clubs	80%
Scout Huts	20%
Welfare clubs, Community Centres	100%
Miscellaneous	20 to 100%
National organisations	Nil

Working Men's and Social Clubs	80%
Charity Shops	
• Primary shopping zones	Nil
• Secondary shopping zones	10%
• Others	20%

## 5. Part occupied properties

- 5.1 Where a property is partly occupied for a short time, for example when a phased occupation takes place or where there is ongoing refurbishment, we have the discretion to award relief of up to 100% in respect of the unoccupied part.
- 5.2 To calculate the rates on each part, we can ask the Valuation Office Agency (VOA) to revalue the property to accurately apportion the rateable value between the occupied and unoccupied areas of the property.
- 5.3 If agreed, the rates on each part will be calculated so that full rates are charged on the occupied part and empty rates are charged on the unoccupied part.
- 5.4 Rate reductions will only apply for up to three months for commercial premises and six months for industrial premises. After that, the full charge will be reapplied (unless the empty part is otherwise exempt).

## 6. Localism Act 2011 – Local Discretionary Discount

- 6.1 Section 69 of the Localism Act 2011 amends the section 47 of the Local Government Finance Act 1988 which allows the Council the discretion to award rate relief to all types of businesses.
- 6.2 This power recognises that the current business rates scheme is broadly prescribed by central government and its aim is to provide increased flexibility to local authorities to support organisations, recognising the variations in economic conditions and within local authority boundaries.
- 6.3 On this basis, the council will consider exceptional applications for a local business rates discount from organisations, based on their own merits and on a case by case basis.
- 6.4 Applications for rate relief under The Local Discretionary Discount will normally only be considered favourably where the Council is satisfied that an award will result in tangible benefits to local residents and in particular where the award will directly result in attracting businesses, investment or jobs to the local area.
- 6.5 The Local Discretionary Discount may provide temporary financial assistance to rate payers by reducing their Non Domestic Rates liability. The operation of this scheme is at the total discretion of Hyndburn Borough Council.

6.6 There is no statutory right to awards from the scheme.

6.7 Local discretionary relief will not be considered for the following types of businesses:

- Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers);
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors);
- Professional Services (e.g. solicitors, accountants, insurance agents/financial advisors, tutors);
- Post Office sorting offices;
- Other services (e.g. estate agents, letting agents, employment agencies).

6.8 The Local Discretionary Discount awards will not be awarded in the following circumstances:

- Where the full Non Domestic Rates liability is being met by any other reduction scheme such as Small Business Rates Relief;
- Where the Non Domestic Rates liability is nil as a result of any other discount or exemption;
- For any other reason other than to reduce the Non Domestic Rates liability;
- To reduce any Non Domestic Rates relief overpayment caused through the failure of the applicant to notify the Council of any changes which may affect their claim in a timely manner or where the application has failed to act correctly or honestly;
- To cover previous years Non Domestic Rates arrears; or;
- For properties unoccupied for more than 12 months;
- Where other reduction schemes or reliefs may apply but for which the rate payer has not applied.

6.9 All applications for a Local Discretionary Discount should be one of last resort after any entitlement to financial assistance, discounts or exemptions or Valuation Office/Valuation Tribunal action and appeal has been explored.

## **7. Hardship**

7.1 The Non Domestic Rates Hardship Scheme is available to all ratepayers in Hyndburn who may be suffering exceptional hardship.

7.2 The Non Domestic Rates Hardship Scheme may provide temporary financial assistance to rate payers by reducing their Non Domestic Rates liability. The operation of this scheme is at the total discretion of Hyndburn Borough Council.

7.3 There is no statutory right to awards from the scheme, although the Council will consider all applications which have been properly made.

7.4 Hardship relief may not be considered for the following types of businesses:

- Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers);

- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors);
- Professional Services (e.g. solicitors, accountants, insurance agents/financial advisors, tutors);
- Post Office sorting offices;
- Other services (e.g. estate agents, letting agents, employment agencies).

7.5 The Non Domestic Rates Hardship Scheme awards will not be awarded in the following circumstances:

- Where the full Non Domestic Rates liability is being met by any other reduction scheme such as Small Business Rates Relief;
- Where the Non Domestic Rates liability is nil as a result of any other discount or exemption;
- For any other reason other than to reduce the Non Domestic Rates liability;
- To reduce any Non Domestic Rates relief overpayment caused through the failure of the applicant to notify the Council of any changes which may affect their claim in a timely manner or where the application has failed to act correctly or honestly;
- To cover previous years Non Domestic Rates arrears; or;
- For properties unoccupied for more than 12 months;
- Where other reduction schemes or reliefs may apply but for which the ratepayer has not applied.

7.6 All applicants must be able to provide evidence of hardship or potential hardship and any application made to the Hardship Relief Scheme should be one of last resort after any entitlement to financial assistance, discounts or exemptions or Valuation Office/Valuation Tribunal action and appeal has been explored.

7.7 The principle purpose of an award of hardship relief is to provide short-term assistance to businesses that are suffering unexpected hardship, arising from circumstances beyond the business's control and outside of the normal risks associated with running a business of that type, to the extent that the viability of the business would be threatened if an award was not made.

## 8. Applications

8.1 All persons/organisations liable to pay Non Domestic Rates for a property within Hyndburn can apply to reliefs or discounts outlined in this policy, including owners, occupiers or persons appointed to act on their behalf e.g. a solicitor, appointee or rating agents.

8.2 Applications cannot be made by

- Landlords of properties where the tenant is liable;
- Estate agents/managing agents on behalf of a landlord;
- Friends/relatives of the liable person (unless acting as an appointee or under a power of attorney);

- Support agencies (unless acting as an appointee, rating agent or under a power of attorney);
- Banks or other holders of a mortgage or other legal charge on a property;

### **Applying for National Non Domestic Rates relief**

- 8.3 Mandatory relief may be applied as part of the main administrative billing process and an application form is not normally required. However, in ensuring that awards are made correctly, applicants from organisations or charities applying for mandatory relief for the first time may be required to provide additional information.
- 8.4 Applications for discretionary awards should be made using a Discretionary Business Rates Relief form provided by the Council and attached at Appendix 2. Once issued there is no deadline by which the form must be submitted but applicants are encouraged to apply as soon as possible.
- 8.5 An application for a discretionary award must be received in order for an award to be considered.

### **Duties of the Applicant**

- 8.6 A person or business claiming any award or relief under this policy is required to:
- Submit an application form, or in the case of mandatory awards notify the Council of their charitable status;
  - Provide the Council with such information as it may require to make a decision;
  - Inform the Council of any changes of circumstances that may be relevant to their on-going claim.

### **Subsequent and multiple applications**

- 8.7 Applicants may make subsequent applications for any discretionary award once their award has expired or if their circumstances change again or worsen if they have previously been refused. There is no limit to the number of applications that can be made.
- 8.8 The Council will only accept one application at a time.

## **9. Awards**

- 9.1 Both the amount and period of any discretionary award is at the discretion of the Council and will be reviewed every 12 months or by 31<sup>st</sup> March each financial year, whichever comes first.
- 9.2 Any award or appropriate discount will be a reduction in National Non Domestic Rates liability. The reduction will be applied to the applicant's account and a revised bill will be issued – this reduction will not be given to the applicant as a sum of money, and no cash alternative is available.
- 9.3 Discretionary relief decisions will be made by the Council's Revenues Manager.

## **10. Backdating**

- 10.1 Discretionary awards made under this policy will not normally be backdated and will be awarded from the date the application is recorded as received by the Council. However, in exceptional circumstances consideration may be given to an award for a retrospective period where the ratepayer can demonstrate good cause for not applying sooner. Ignorance of the scheme does not constitute good cause.
- 10.2 A discretionary award or mandatory relief will not normally be made for a retrospective period where the Council is not able to verify that qualifying criteria was present during that time, however mandatory relief may be backdated if provision is made within legislation.

## **11. Notification letters**

- 11.1 Adjustment notices will be sent to all successful applicants.
- 11.2 Letters sent to refuse an application will contain the Council's reasons for refusing the application.
- 11.3 Notification letters sent to successful applicants will contain:
- The amount of the discount,
  - The period of the discount,

## **12. Overpaid Awards**

- 12.1 Overpaid awards applicable to this policy will generally be recovered directly from the applicant's National Non Domestic Rates account, thus increasing the amount due and payable. Overpayments may occur as a result of administrative error by the Council or where the Council is induced to make an award (or a higher rate of relief than it might otherwise have done) as a result of false, inaccurate, incomplete or misleading information provided to the Council by the applicant or by another person on the applicant's behalf or at their request.

## **13. Appeals against decisions**

- 13.1 Any applicant may request that their application is reconsidered. If, in the case of either mandatory or discretionary relief, new information is provided as part of a reconsideration request, this may be considered a new application.
- 13.2 Appeals against an incorrect decision regarding mandatory relief may be made to the Valuation Tribunal.
- 13.3 While there are no formal rights of appeal against discretionary relief decisions, applicants may request that their application is reconsidered. All requests for reconsideration should be made within one calendar month of the original decision notice being issued. The application will be reconsidered by the Head of Benefits, Revenues and Customer Contact.

13.4 All applications for reconsideration must be made in writing or by email and must outline the reasons for the reconsideration request. The outcome of the reconsideration of a discretionary relief award will be final. The applicant will be notified in writing detailing the decision made and the reasons for the decision.

## **14. Fraud**

14.1 The Council is committed to protecting public funds and to ensuring that funds are awarded to the people who are rightly eligible to them.

14.2 Any applicant who tries to claim an award under this policy by declaring false circumstances or providing false statements or evidence in support of their application, may have committed an offence under the Fraud Act 2006.

14.3 Where the Council suspects that such a fraud may have been committed, this matter will be investigated as appropriate and may lead to criminal proceedings being instigated.

## **15. State Aid**

15.1 Reliefs under this policy will not be awarded in any circumstances where it appears that an award will result in the ratepayer receiving state aid that is above the current de minimis level. Each application must be accompanied by a statement signed by the appropriate person representing the business setting out the amount of state aid, including but not limited to discretionary rate relief, which the ratepayer has received within the previous three years. Applications shall not be considered until this statement is received.

## **16. Complaints**

16.1 The Council's Complaints Procedure will apply in the event of any complaint about the application of this policy.

## **17. Policy Review**

17.1 This policy will be reviewed annually and may be subject to change. The Council will undertake a review of the scheme each year to ensure that the scheme remains fair, equitable and affordable.

## **18. Equalities**

18.1 The Council's intention is to make this policy fair and equitable for all applicants.

18.2 This policy has undergone an equalities review (Customer First Analysis) which has been produced in response to the Council's obligation to the Public Sector Equality Duty as outlined in the Equality Act 2010. No adverse impact on any protected characteristic has been identified as a result of this policy.

## **19. Data protection**

Information about how we use your information can be found on the Council's website at [www.hyndburnbc.gov.uk/privacy-notice](http://www.hyndburnbc.gov.uk/privacy-notice)

# National Non Domestic Rates 2017 Revaluation Relief Scheme

---

August 2017

## 1. Introduction

1.1 In the spring 2017 Budget, the Government announced a series of temporary financial support schemes for businesses affected by the revaluation of National Non Domestic Rates effective from April 2017. This document covers Hyndburn Borough Council's policy on:

- Supporting Small Businesses Relief
- Business Rate Relief Scheme for Pubs
- Discretionary Revaluation Relief Scheme

## 2. Supporting Small Businesses Relief

2.1 The standard transitional relief scheme provides for changes to rateable values and does not provide support in respect of changes in relief such as small business rates relief and so the Supporting Small Businesses Relief is available to business rates payers who, as a result of the revaluation, are losing some or all of their small business or rural rate relief and are facing large increases as a result.

2.2 This relief will ensure that the increase per year in the bills of these ratepayers is limited to the greater of:

- A cash value of £600 per year (£50 per month). This cash minimum increase ensures that those ratepayers currently paying nothing or very small amounts are brought into paying something, or
- The matching cap on increases for small properties in the transitional relief scheme.

## 3. Business Rate Relief Scheme for Pubs

3.1 The Government has also announced a new relief scheme for pubs that have a rateable value below £100,000. Under the scheme, eligible pubs will receive up to £1000 discount on their bill. The relief will apply only to 2017/18.

3.2 Eligibility criteria have been sent to local authorities who will contact eligible pubs directly to notify them of how to apply for the relief.

#### **4. Proposed Discretionary Revaluation Relief Scheme (DRRS)**

4.1 At the spring 2017 Budget the Government announced a £300m discretionary fund over four years from 2017-18 to support those businesses that face the steepest increases in their business rates bills as a result of the 2017 revaluation.

4.2 The intention is that every billing authority in England will be provided with a share of the £300m to support their local businesses. Billing authorities are expected to use their share of the funding to develop their own discretionary relief schemes to deliver targeted support to the most hard-pressed ratepayers. The £300m will cover the four years from 2017/18:

- £175m in 2017/18
- £85m in 2018/19
- £35m in 2019/20
- £5m in 2020/21

4.3 To allocate these resources, the Government has assumed that local authorities will provide support only to those businesses who are facing an increase in their bills following revaluation – and have made this a condition of the grant. It further assumes that, by and large, more support will be provided to;

- Businesses/ratepayers that face the most significant increase in their bills; and
- Ratepayers occupying lower value properties.

4.4 In line with these broad assumptions about how local authorities will design their revaluation relief schemes, the Government has allocated resource to each billing authority by working out the total increase in bills (excluding the impact of transitional relief and other reliefs), for every rateable property in the billing authority's area that satisfies both of the following criteria:

- a. The rateable property has a rateable value for 2017-18 that is less than £200,000;
- b. The increase in the rateable property's 2017-18 bill is more than 12.5% compared to its 2016-17 bill (before reliefs).

#### 4.5 Funding for Hyndburn is:

<b>Amount of discretionary pot awarded (£000s)</b>			
<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>
<b>100</b>	<b>38</b>	<b>16</b>	<b>2</b>

## 5. Consultation

5.1 Hyndburn Borough Council's draft DRRS was put to public consultation from 20<sup>th</sup> July 2017 to 19<sup>th</sup> August 2017. The results of this consultation have informed this policy.

## 6. Scheme principles

6.1 The basic principles underpinning this policy proposal are:

- The Council wishes to operate in a fair and transparent way ensuring its powers are used sensibly, consistently and coherently to benefit the community as a whole;
- The Council wants to deliver its services through a sound and well maintained corporate governance framework that provides clarity on the number and value of awards made;

6.2 In line with the Government's recommendations outlined in paragraphs 4.3 and 4.4, the Council will provide support only to those businesses that are facing an increase in their business rates bills following the 2017 revaluation (this is a condition of the grant).

6.3 This policy will also follow Government expectation in that it will aim to support businesses facing the most significant increase in their bills and those who are occupying lower value properties.

6.4 The Discretionary Revaluation Relief will not be considered for the following types of businesses:

- a) Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers);
- b) Medical services (e.g. health centres, vets, dentists, doctors, osteopaths, chiropractors);
- c) Professional Services (e.g. solicitors, accountants, insurance agents/financial advisors, tutors, funeral services);
- d) Post Office sorting offices;
- e) Other services (e.g. estate agents, letting agents, employment agencies, car showrooms);
- f) Properties that are operated by the same organisation/business. This applies where the business runs three or more properties in the U.K or in the U.K and overseas;

- g) Ratepayers in receipt of re-occupation relief in 2016/17 and/or 2017/18;
- h) Ratepayers taking up occupation of properties after 1 April 2017;
- i) Properties which were not on the rating list at 1 April 2017. (Relief will not apply where properties are entered into the list retrospectively);
- j) Properties which are unoccupied;
- k) Properties where any arrears due from 2016/17 or earlier were not cleared by 31/05/17 or by arrangement with the Council;
- l) Where the award of relief would not comply with EU law on State Aid.

## **7. How Discretionary Revaluation Relief will be calculated**

7.1 Discretionary Revaluation Relief is calculated after any or all of the following have been applied:

- a) Exemptions and other Reliefs;
- b) Transitional Relief or Premium;

and after the application of the Business Rates Supplement. Discretionary Revaluation Relief does not apply to the supplement.

## **8. State Aid**

8.1 State Aid law is the means by which the European Union regulates state funded support to businesses. Providing discretionary relief to ratepayers is likely to amount to State Aid. However the support for ratepayers will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013)<sup>2</sup>.

8.2 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).

8.3 To administer De Minimis it is necessary for the Council to establish that the award of aid will not result in the undertaking having received more than €200,000 of De Minimis aid. Further information on State Aid law can be found at <https://www.gov.uk/state-aid>

## **9. Managing the Process**

9.1 To ensure transparency, fairness and consistency, businesses must meet eventual scheme criteria and any consideration to award relief under this policy will only be considered after the signing of the State Aid declaration.

9.2 All applications must use the standard application form with additional supporting information attached. The Council will encourage emailed applications wherever possible to support our e-services agenda.

## **10. Decisions and awards**

- 10.1 This is a discretionary scheme; there is no right of appeal on any decision made. Any requests for a revision will be dealt with on a case by case basis.
- 10.2 Awards of Discretionary Rate Relief will be deducted from ongoing business rates liability which will reduce the overall bill for the ratepayer. There is no cash alternative to an award.
- 10.3 Any overpaid awards, either as a result of applicant misrepresentation, local authority error or an adjustment in the rateable value of the property will be recovered from the ratepayer directly.

## **11. Scheme Review**

- 11.1 This scheme will be reviewed annually, or sooner should the Government announce any changes to criteria, eligibility or funding levels.

## **12. Complaints**

- 12.1 The Council's Complaints Procedure will apply in the event of any complaint about the application of this policy.

## **13. Equalities**

- 13.1 This policy is accompanied by a Customer First Analysis which has been produced in response to the Council's obligation to the Public Sector Equality Duty as outlined in the Equality Act 2010. No adverse impact on any protected characteristic has been identified as a result of this policy.

## Appendix 2 - Application Form – Discretionary Hardship Relief

### Section 1: Your details

Your National Non Domestic Rates reference number

1

0

Your Title:

Your surname:

Your first name(s):

Company Name

Your position at the company or business

Your full address (if used as a billing address):

Postcode:

Preferred telephone number:

Email address:

Address of property for which this Discount is being applied:

Postcode:

If someone else is helping you with this form, please give their details:

Their surname:

Their first name(s):

Their full address:

Postcode:

Their preferred telephone number:

Relationship to you and your business:

### Section 2: your application.

National Non Domestic Rates Relief being applied for

Please provide a written statement outlining how your business meets the criteria of the National Non Domestic Rates Discretionary Discount you are applying for. For example, please detail how your business contributes to the local economy in terms of local investment and job opportunities.

Do you own or operate from any other properties both within and outside Hyndburn? If so please provide details:

Is the property undergoing any major structural renovations?

Is the property occupied? If not by you, please provide the occupant's details:

**Section 3: statement of income and expenditure**

Please provide a verified statement of accounts for the period for which you are claiming discretionary relief.

Please provide a full verified statement of accounts for the last full financial year.

We may require further information from you in order to consider your application, we will contact you if this is the case.

**Section 4: declaration**

I declare that the information I have given on this form is true and correct. I understand that I may be prosecuted if I try to get a National Non Domestic Rates Discretionary Hardship award dishonestly. I authorise Hyndburn Borough Council to make enquiries necessary to verify the details I have given on this form.

Your signature:

Date

  

**Section 4a: declaration to be signed if you have completed this form on behalf of someone else:**

I declare that the information I have given on this form is true and correct. I understand that I may be prosecuted if I try to get a National Non Domestic Rates Discretionary Hardship award dishonestly on behalf of the person named in Section 1 as the applicant. I confirm that I have been given permission by the applicant to complete this form on their behalf. I confirm that I understand that I may not be entitled to any information about this applicant or this application as a result of completing this form. I authorise Hyndburn Borough Council to make enquiries necessary to verify the details I have given on this form.

Your signature:

Date:

Our data privacy notice can be found at [www.hyndburnbc.gov.uk/privacy-notice](http://www.hyndburnbc.gov.uk/privacy-notice)