

**Business Rates Revaluation Support Scheme  
2019/20**

1. This scheme is designed to assist those ratepayers who have suffered a significant increase in their rate liability, specifically caused by an increase in their Rateable Value, due to the 2017 revaluation.
2. Relief will be awarded to those businesses that qualified for relief under the schemes for 2017/18 and 2018/19.
3. Relief will only be awarded if the business occupied the qualifying premises on 31 March 2017 and they continue to remain in occupation.
4. A business that qualifies for assistance under 2 and 3 above will be awarded relief at 42% of the amount granted in 2018/19, subject to the following conditions.
  - I. If the premises are subject to a subsequent increase in rateable value, any relief awarded will continue to be based on the rateable value as at 1 April 2017. However, if the premises are subject to a subsequent reduction in rateable value (effective from 1 April 2017, onwards) the relief will be recalculated to take into account the reduced rateable value and its effective date
  - II. Relief will not be backdated and awarded in respect of previous financial years.
5. Relief will only be given to premises which are liable for occupied rates. No relief will be granted under this scheme in respect of unoccupied premises.
6. Relief will be awarded from 1 April 2019 on a daily basis. Ratepayers taking up occupation after 1 April 2019 will not be eligible for relief on the basis that new ratepayers would not have suffered from increases due to a revaluation.
7. The scheme looks to target relief to local independent businesses and not those businesses that are part of a franchise, national or multi-national in nature. Relief will only be awarded to local businesses. Local businesses are, for the purposes of this scheme, those which have premises wholly in Dorset.
8. Relief may be awarded to a rate payer for more than one premises as long as all criteria are met.
9. Relief will not be awarded in the following cases:
  - I. Where the ratepayer has applied for a reduction in rateable value under S44a of the Local Government Finance Act 1988 and the property has a subsequent increase in rateable value after the 1st April 2017 which increases the rate charge.
  - II. Where the property is wholly or mainly used as or for:
    - Banks, Building Societies, cash points, bureau de change, payday lenders, betting establishments, pawn brokers;
    - Schools, academies, universities or other higher education institutions;
    - National Health Service; including NHS & Foundation Trust and Practitioners who provide services under contract to the NHS;

- Beach huts;
- Public bodies such as councils, fire authorities, police and crime commissioner, unions, legislative bodies and the armed forces.

III. Where the relief for the financial year 2019/20 would be less than £25.01.

10. The Council will look to automatically award relief to those businesses which it believes qualify for the support. Those ratepayers who believe they may be entitled to relief may make an application in writing. Any such application should be received before 31 December 2019, in order for it to be considered.
11. Relief awarded under this scheme will be classed as state aid. Ratepayers will be required to ensure that they do not exceed state aid limits and should notify the Council if this is likely.