

# NEWS 18.05.2018

**betterRetailing.com**

**RETAIL  
EXPRESS**

*in conjunction with*

**BANKIER  
SLOAN**  
CHARTERED SURVEYORS

Bankier Sloan, in conjunction with **betterRetailing.com** / Retail Express, are publishing today the results of their extensive research, looking at local council expenditure under the 2017 Discretionary Revaluation Rates Relief Scheme.

Bankier Sloan published online an unofficial report looking at the potential underspend of local councils under this scheme on the 21st December 2017. This was sent to the business rates department of every council in England and over 850 local councillors. The full text of this earlier report is set out in its original format below.

Today **betterRetailing.com** / Retail Express reveals that up to the 30th April 2018 there was an underspend estimated at 17.5 million pounds of free central government funding aimed at assisting local businesses throughout England who suffered as a result of rates increases following the April 2017 Revaluation. Whilst some councils have managed to spend 100% of the funding, a substantial number failed to spend even 50%, with a number of councils failing to give out to local businesses even 20%.

Many councils incorrectly used criteria which they believed had been set by central government as guidelines for establishing their local schemes. Many limited the relief they gave out to businesses with a rateable value of under £200,000 who had seen a rates payable increase of over 12.5%. As Bankier Sloan reported in their document published in December 2017, by using this criteria, or figures close to this criteria, it was never going to be possible for councils to use 100% of the funding given to them by central government .

The good news for local businesses is that although it was intended that the relief should be distributed by councils before the 31st April 2017, no secondary legislation was passed by Parliament and therefore local councils are still in a position to re-write their criteria and ensure that the considerable benefits available to local businesses are passed on. Councils now have until the 31st September 2018 to make a formal claim to central government for funds under this relief scheme.

**This report can be viewed by clicking <https://www.betterretailing.com/rates-overbilling>**

To see the initial article featuring this story please see <https://www.betterretailing.com/exclusive-small-businesses-cheated-out-of-gbp38m-in-rates-relief-by-widespread-council-errors>

A database showing the relief given out by all councils is available on request and those interested should email [reception@centre-p.co.uk](mailto:reception@centre-p.co.uk) writing business rates database in the subject box to receive this information.

Bankier Sloan have been giving advise on Small Business Rates Relief for many years and our 2018 / 2019 table showing relief available for businesses with a rateable value of under £15,000 can be found by clicking [http://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief\\_2018\\_2019.pdf](http://www.centre-p.co.uk/Small_Business_Rates_Relief_2018_2019.pdf)

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**Bankier Sloan**

# UNOFFICIAL REPORT

## on the implementation of the Discretionary / “Revaluation” Rates Relief Scheme following the Chancellor’s March 2017 Budget

*“Many councils have used as their main criteria a £200,000 (two hundred thousand pound) Rateable Value limit as their upper-limit, and are only considering giving relief to businesses facing an increase of more than 12.5%, **believing incorrectly** these figures to be the “guidelines” from central government and have approved schemes at committee level, and at full council, on this basis”*

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**First published: 20<sup>th</sup> DECEMBER 2017**

- Updated 22.12.2017
- Updated 02.01.2018
- Updated 08.01.2018

**Discretionary Rates Relief / Revaluation Rates Relief following  
The Chancellor's March 2017 Budget**

## **The Background**

**Government letters**

**9<sup>th</sup> March 2017**

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/598272/BRIL\\_2-2017\\_Budget\\_Measures.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/598272/BRIL_2-2017_Budget_Measures.pdf)

**20<sup>th</sup> June 2017**

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/620750/BRIL\\_4-2017\\_Spring\\_Budget\\_update.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/620750/BRIL_4-2017_Spring_Budget_update.pdf)

**20<sup>th</sup> September**

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/620750/BRIL\\_4-2017\\_Spring\\_Budget\\_update.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/620750/BRIL_4-2017_Spring_Budget_update.pdf)

**25<sup>th</sup> October**

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/654885/BRIL\\_6 - 2017 - Rural Rate Relief Spring Budget.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/654885/BRIL_6_-_2017_-_Rural_Rate_Relief_Spring_Budget.pdf)

**24<sup>th</sup> November**

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/662390/BRIL\\_8 - 2017 - Autumn Budget.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/662390/BRIL_8_-_2017_-_Autumn_Budget.pdf)

**4<sup>th</sup> December 2017**

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/664309/List of authorities that have begun rebilling.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/664309/List_of_authorities_that_have_begun_rebilling.pdf)

**BANKIER SLOAN** is a Chartered Surveying practise based in North Oxfordshire. Established in 1984 our work involves advising clients on Commercial property issues including sales, lettings, management, acquisitions and business rates.

[www.centre-p.co.uk](http://www.centre-p.co.uk)

Away from our day-to-day work we have for the last six years produced regular reports on the issue of **Small Business Rates Relief**. We provide guidance to occupiers and have created, for the benefit of many local councils, a free to up-load guide

[http://www.centre-p.co.uk/Councils\\_Small\\_Business\\_Rates\\_Relief\\_2017\\_2018.pdf](http://www.centre-p.co.uk/Councils_Small_Business_Rates_Relief_2017_2018.pdf)

and for our clients and any small business a similar briefing paper

[http://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief\\_2017\\_2018.pdf](http://www.centre-p.co.uk/Small_Business_Rates_Relief_2017_2018.pdf)

Our latest full report on Small Business Rates Relief published in October 2017 can be found at

[http://www.centre-p.co.uk/Small\\_Business\\_Rates\\_Relief\\_2.pdf](http://www.centre-p.co.uk/Small_Business_Rates_Relief_2.pdf)

it includes in the Question and Answer section this comment :



Ian B Sloan FRICS BANKIER SLOAN

**“Why have you produced such detailed reports on SBRR, and why are you publicising the contents FREE so all can benefit? How does BANKIER SLOAN, as a Chartered Surveying practise gain?”**

BANKIER SLOAN has been operating from North Oxfordshire since November 1984 and we specialise in advising businesses on commercial property matters. We realised some years ago that a majority of occupiers were unaware of this scheme and at the same time local authorities were very poor at publicising the availability of the relief. We have been regularly promoting this matter on both a national and local basis for over five years. We make no direct financial gain from promoting the scheme, but have gained instructions from a number of new clients on related commercial property issues. We are always appreciative of those who provide lunch for two (myself and my assistant) at a local hostelry (or a cheque to cover such costs!), *or a TOKEN to be spent in a High Street chain store*, or on occasions if the business or **their agents** wish us to take up the issue with the local council our standard fee is £400 plus VAT. ”

**We are taking a similar approach to the issue of Discretionary "Revaluation" Business Rates Relief, and we hope this is appreciated by those businesses that benefit by reading this report. There are still considerable funds available. Please do make contact via [reception@centre-p.co.uk](mailto:reception@centre-p.co.uk) or by calling 01295 688384.**

**In the Autumn of 2017 it was drawn to our attention that local councils were beginning to produce schemes following the Chancellor's announcement in the March 2017 Budget relating to "REVALUATION" Relief, this being a discretionary relief which each local council in England were obliged to create following the Chancellor's Budget.**

On reading the published "criteria" of some of the first few schemes we studied, it became clear that some councils were struggling to understand how to create such a scheme. Some councils had no set criteria; some were distributing relief based on *their interpretation* of central government guidelines.

The more we researched the more it became clear not only that some councils were producing excellent schemes, clearly benefitting many local business rate payers, but that many councils had produced simple schemes that would by their very nature create "under-spends"; frequently this being over 30% of the FREE funding available from Central Government.

In early November 2017 we decided to produce a list of as many council schemes as possible. You will find therefore in the pages that follow links to over 225 such schemes. We have not made any comment on individual schemes as we do not feel we are qualified to do so; as a Chartered Surveying practise actively involved in assisting clients in this field we have found this research interesting, informative and in some cases amazing.

Please note there is no standard format; some have direct links, some are links to council agendas, some are simply press comments. It is the variety and nature of the schemes that has surprised us, and hopefully will produce interesting reading for those involved. There are some really clever schemes and many local authorities should be congratulated. In some cases schemes may have been up-dated since initial publication. All links have been down-loaded since 1<sup>st</sup> November 2017. We have not included any London borough councils.

We are unaware of the legal standing of schemes which in most cases have passed at least two committee stages of individual local councils, but we are sure there may yet be disputes with local businesses. Some schemes are in our opinion "amazing" / "unbelievable", however we also appreciate that this is a DISCRETIONARY relief scheme and councils can create any scheme they wish providing they work within the Central Government guidelines. The unintended consequences of some of the scheme now in place have in our opinion yet to play-out.

From the figures published the highest number of businesses to benefit in any one council area under this scheme is over 4,000, however a significant number have created schemes assisting less than one hundred; thirty eight is we believe the lowest number to benefit in any local authority.

For those that consider the implementation of this scheme simple / straightforward / no problem, we have quoted on the following page (*and also on the very last page of this report*) extracts from some of the criteria set out by councils which we anticipate will create problems. These are just a few; there are many, many more which we will leave you to find by clicking on any, or all of the links we have found.

Every council has in our opinion initially budgeted for an under-spend, most however are planning to review the financial position before the end of February 2018.

There is an approx. 60/40 split between those councils seeking the completion of an Application Form from businesses and those re-calculating the relief, and re-submitting accounts automatically. Those that are requesting application forms, are we believe, receiving a very poor take-up, in many cases less than 25% of anticipated recipients have responded to date.

Many councils have used as their main criteria a £200,000 (two hundred thousand pound) Rateable Value limit as their upper-limit, and are only considering giving relief to businesses facing an increase of more than 12.5%, **believing incorrectly** these figures to be the “guidelines” from central government and have approved schemes at committee level, and at full council, on this basis.

Most councils have created a list of occupiers, such as national retailers and multi-national companies, bookmakers, banks, financial institutions, etc as premises they are not prepared to offer relief too. We believe all council premises are automatically excluded from receiving such relief.

Our primary aim has never been to make money from promoting Business Rates Relief Schemes, our aim is to assist small businesses obtain relief that is due to them. Publishing this document in conjunction with our long-term work on SMALL BUSINESS RATES RELIEF we hope will assist many businesses and local councils.

We would like to thank the many council officers and local councillors who have provided us with links, after we had failed to find them on-line. Their assistance has been much appreciated. Our thanks also to the press officers of four councils who offered to provide comments on their schemes and also to the six councils who provided links / information only after we made Freedom of Information Requests. In all six cases the councils believed the information was required only to be sent to those businesses who were benefitting from the scheme.

Please note as we publish this document in mid-December 2017 we are aware that some councils have still not published their criteria for giving relief, and some are in the process of re-writing their schemes to meet the requirements of central government (DCLG) . Approximately twenty councils provided us with their criteria as *attachments to e-mails* ; these have not been included (as we have created this report to function using web-links) but we would like to thank the officers of the following councils who sent us “attachments” I am sorry we have not been able to use them , and we are sorry also if we’ve missed anyone !

North Somerset, New Forest, North Tyneside, South Oxfordshire District Council, Basingstoke and Dean, Vale of White Horse, Poole, East Dorset, Christchurch , North Dorset, Oldham, Runnymede, Purbeck, West Dorset, Sunderland, East Northamptonshire , Sevenoaks and Dartford, Shepway, Blaby, Halton and Derby. We will in the very near future attempt to incorporate these in some format.

*The Department of Communities and Local Government's guidelines make clear to all local councils that "The schemes must clearly set out the criteria that ratepayers across the local authority area, or within specific locations within their areas need to meet in order to qualify for discretionary relief."*

**All comments are welcome and should be addressed to :**

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# QUOTES (a few of many we could have brought you)

Please note we have highlighted in red where we believe it helps.

We do appreciate that this is a DISCRETIONARY rates Relief and councils can produce any scheme they wish, providing it benefits rate-payers who have seen an increase in their rates payable between March 2017 and April 2017.

*“A business will need to provide full details of its accounts and financial position to help the Council decide if an award is warranted.”*

**“Applications must be received by 21 October 2017. Failure to Submit this completed form will result in cancellation of the relief awarded**

**Dated 29th September 2017**

*“The draft Rating List was published in September 2016 meaning that businesses considering moving into a property would have been able to establish the value of Business Rates that would become due. It is therefore recommended that awards of discretionary relief should only be considered if the ratepayer was liable to pay Business Rates at the address on or before 1 January 2017.”*

**“All businesses that meet the core criteria are eligible for relief. All small business rates relief cases (SBRR) which fall under the ‘supporting small business’ scheme are excluded from this scheme. Qualifying criteria Detail Awards Funds will be allocated in proportion to the total increase in £, of all the qualifying applicants. The % to be granted will be determined once all qualifying applicants have been approved”.**

“Initial analysis has shown that 123 businesses may qualify for the Local Discretionary Relief at a total estimated cost of £387,452.00 if the whole of their increased business rates liability is met above a 12.5% increase. This is significantly less than xxxxx District Council’s funding (£644,000) allocation as the occupiers of many of these properties are multi-nationals who it is proposed are excluded from the Scheme. “

**“This discretionary relief scheme will only provide support for those ratepayers that face the largest increases in their business rates bills as a result of 2017 revaluation. We wrote to 51 qualifying businesses and invited them to apply for relief by 4 August 2017. Each of these businesses will receive approx. 90%+ relief based on their net rates payable”.**

The rateable value for 2017-18 is less than £200,000 The rateable value increased by more than 12.5% in the 2017 revaluation After all other reliefs have been applied the increased billing amount is more than 12.5% in 2017-18 The rate payer must have been in occupation continually since pre 1 April 2017 The rate payer must have **employees** based in the hereditament on which relief is being sought

**After applying the above parameters to the data, as at 31.7.17, there are 60 ratepayers who could potentially apply for the new relief. The total rates payable for the 60 accounts in 2017/18 is £303,000. On this basis, we could apply up to an 80% discount to the total of their 2017/18 rates bill. Targeted ratepayers can apply and are awarded an 80% discount, this would leave approximately £14,162 unspent**

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Please notify us if any of these links are no-longer working. We do appreciate councils continually up-date links, and often create new link-addresses when doing so. We also appreciate that we may have loaded incorrectly!

| Name of District<br><b>Last; Up-dated<br/>19.12.17</b> | <b>DISCRETIONARY RATES RELIEF /<br/>“revaluation” Relief following The<br/>Chancellor’s 2017 Budget</b>   |
|--|---|
| <b>Adur</b>  | <a href="https://www.adur-worthing.gov.uk/media/media_145825_en.pdf">https://www.adur-worthing.gov.uk/media/media_145825_en.pdf</a>   |
| <b>Allerdale</b>                                       | <a href="http://www.allerdale.gov.uk/downloads/Local_Discretionary_Rate_Relief_2017-2021_-_approved_scheme.pdf">www.allerdale.gov.uk/downloads/Local Discretionary Rate Relief 2017-2021 - approved scheme.pdf</a>  |
| <b>Amber Valley</b>                                    | <a href="http://www.ambervalley.gov.uk/business/business-rates/2017-new-business-rate-relief-schemes.aspx">http://www.ambervalley.gov.uk/business/business-rates/2017-new-business-rate-relief-schemes.aspx</a>   |
| <b>Arun</b>  | <a href="https://www.arun.gov.uk/download.cfm?doc=docm93ijm4n11478.docx&amp;ver=11458">https://www.arun.gov.uk/download.cfm?doc=docm93ijm4n11478.docx&amp;ver=11458</a>   |
| <b>Ashfield</b>  | <a href="https://www.ashfield.gov.uk/business/business-rates/business-rates-local-discretionary-relief-scheme/">https://www.ashfield.gov.uk/business/business-rates/business-rates-local-discretionary-relief-scheme/</a>   |
| <b>Ashford</b>   | <a href="https://haveyoursay.ashford.gov.uk/gf2.ti/f/854146/30124965.1/PDF/-/Business_Rate_Consultation.pdf">https://haveyoursay.ashford.gov.uk/gf2.ti/f/854146/30124965.1/PDF/-/Business Rate Consultation.pdf</a>   |
| <b>Aylesbury Vale</b>                                  | <a href="http://democracy.aylesburyvaledc.gov.uk/documents/s7473/Aylesbury%20Vale%20Discretionary%20Business%20Rates%20Scheme%20Policy%202017%20v1.1.pdf">http://democracy.aylesburyvaledc.gov.uk/documents/s7473/Aylesbury%20Vale%20Discretionary%20Business%20Rates%20Scheme%20Policy%202017%20v1.1.pdf</a>   |
| <b>Babergh</b>   | <a href="http://baberghmidsuffolk.moderngov.co.uk/documents/s6502/BCa178.pdf">http://baberghmidsuffolk.moderngov.co.uk/documents/s6502/BCa178.pdf</a>   |
| <b>Barnsley</b>  | <a href="http://barnsleymbc.moderngov.co.uk/documents/s25331/Appendix%201.pdf">http://barnsleymbc.moderngov.co.uk/documents/s25331/Appendix%201.pdf</a>   |
| <b>Basildon</b>  | <a href="http://www.basildon.gov.uk/article/5440/Business-Rates---Reductions-And-Reliefs">http://www.basildon.gov.uk/article/5440/Business-Rates---Reductions-And-Reliefs</a>   |
| <b>Basingstoke and Deane</b>                           | <a href="https://democracy.basingstoke.gov.uk/documents/s10010/Non-%20Domestic%20Rates%20Consultation%20Appendix%201.pdf">https://democracy.basingstoke.gov.uk/documents/s10010/Non-%20Domestic%20Rates%20Consultation%20Appendix%201.pdf</a>   |
| <b>Bassetlaw</b>                                       | <a href="http://www.bassetlaw.gov.uk/news-and-events/news-archive/jul-aug-2017/consultation-on-business-rates-relief-revaluation-support.aspx">http://www.bassetlaw.gov.uk/news-and-events/news-archive/jul-aug-2017/consultation-on-business-rates-relief-revaluation-support.aspx</a>   |
| <b>Bath and North East Somerset</b>                    | <a href="https://democracy.bathnes.gov.uk/documents/s47742/E2985%20-%20Appendix%201%20-%20Draft%20Appendix%20D%20to%20Discretionary%20Rates%20Relief%20Policy%20-%20Revaluation%20Support.pdf">https://democracy.bathnes.gov.uk/documents/s47742/E2985%20-%20Appendix%201%20-%20Draft%20Appendix%20D%20to%20Discretionary%20Rates%20Relief%20Policy%20-%20Revaluation%20Support.pdf</a> |
| <b>BEDFORD</b>   | <a href="file:///C:/Users/USER1/Downloads/Proposed%20Amendments%20to%20Discretionary%20Rate%20Relief%20Policy%20(3).pdf">file:///C:/Users/USER1/Downloads/Proposed%20Amendments%20to%20Discretionary%20Rate%20Relief%20Policy%20(3).pdf</a>   |



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| <b>Birmingham</b>            | <a href="https://www.birmingham.gov.uk/info/20148/business_rates/252/business_rates_reductions/9">https://www.birmingham.gov.uk/info/20148/business_rates/252/business_rates_reductions/9</a>   |
| <b>Blaby</b>                 | <a href="http://w3.blaby.gov.uk/decision-making/documents/s33040/Discretionary%20Business%20Rates%20Scheme.pdf">http://w3.blaby.gov.uk/decision-making/documents/s33040/Discretionary%20Business%20Rates%20Scheme.pdf</a>   |
| <b>Blackburn with Darwen</b> | <a href="http://blackburn.cmis.uk.com/Blackburn/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=fmM%2FhcfCQBa9FZPFdu4hvP0Yhm%2B%2BdpLjWtTwlk4Wb%2B%2B7ejXCDLQOg%3D%3D&amp;rUzwRPf%2BZ3zd4E7lkn8Lyw%3D%3D=pwRE6AGJFLDNlh225F5QMaQWcTPHwdhUfCZ%2FLUQzgA2uL5jNRG4jdQ%3D%3D&amp;mCTIbCubSfXsDGW9IXnlg%3D%3D=hFflUdN3100%3D&amp;kCx1Ans9%2FpWZQ40DXFvdEw%3D%3D=hFflUdN3100%3D&amp;uJovDxwdjMPoYv%2BAJvYtyA%3D%3D=ctNJff55vVA%3D&amp;FgPIIEJYlotS%2BYGoBi5oIA%3D%3D=NHdURQburHA%3D&amp;d9Qj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3D&amp;WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D&amp;WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJff55vVA%3D">http://blackburn.cmis.uk.com/Blackburn/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=fmM%2FhcfCQBa9FZPFdu4hvP0Yhm%2B%2BdpLjWtTwlk4Wb%2B%2B7ejXCDLQOg%3D%3D&amp;rUzwRPf%2BZ3zd4E7lkn8Lyw%3D%3D=pwRE6AGJFLDNlh225F5QMaQWcTPHwdhUfCZ%2FLUQzgA2uL5jNRG4jdQ%3D%3D&amp;mCTIbCubSfXsDGW9IXnlg%3D%3D=hFflUdN3100%3D&amp;kCx1Ans9%2FpWZQ40DXFvdEw%3D%3D=hFflUdN3100%3D&amp;uJovDxwdjMPoYv%2BAJvYtyA%3D%3D=ctNJff55vVA%3D&amp;FgPIIEJYlotS%2BYGoBi5oIA%3D%3D=NHdURQburHA%3D&amp;d9Qj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3D&amp;WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D&amp;WGewmoAfeNQ16B2MHuCpMRKZMwaG1PaO=ctNJff55vVA%3D</a> |
| <b>Blackpool</b>             | <a href="https://www.blackpool.gov.uk/Business/Business-rates/Business-rates-relief.aspx">https://www.blackpool.gov.uk/Business/Business-rates/Business-rates-relief.aspx</a>   |
| <b>Bolton</b>                | <a href="http://www.bolton.gov.uk/website/pages/Businessratesreductions.aspx">http://www.bolton.gov.uk/website/pages/Businessratesreductions.aspx</a>   |
| <b>Boston</b>                | <a href="http://www.boston.gov.uk/CHttpHandler.ashx?id=21653&amp;p=0">http://www.boston.gov.uk/CHttpHandler.ashx?id=21653&amp;p=0</a>   |
| <b>Bournemouth</b>           | <a href="https://www.bournemouth.gov.uk/Business/Documents/business-rate-revaluation-relief-criteria.pdf">https://www.bournemouth.gov.uk/Business/Documents/business-rate-revaluation-relief-criteria.pdf</a>   |
| <b>Bracknell Forest</b>      | <a href="http://democratic.bracknell-forest.gov.uk/mglIssueHistoryHome.aspx?lId=71745">http://democratic.bracknell-forest.gov.uk/mglIssueHistoryHome.aspx?lId=71745</a>   |
| <b>Bradford</b>              | <a href="https://www.bradford.gov.uk/business/business-rates/business-rate-reliefs-and-exemptions/">https://www.bradford.gov.uk/business/business-rates/business-rate-reliefs-and-exemptions/</a>   |
| <b>Braintree</b>             | <a href="https://www.braintree.gov.uk/info/200314/business_rates/68/rate_relief/3">https://www.braintree.gov.uk/info/200314/business_rates/68/rate_relief/3</a>   |
| <b>Breckland</b>             | <a href="http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm">http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm</a>   |
| <b>Brighton and Hove</b>     | <a href="https://present.brighton-hove.gov.uk/Published/C00000912/M00006704/AI00061151/\$20171002162058_014085_0052058_CommitteeReportTemplate210617newsavedformat.docxA.ps.pdf">https://present.brighton-hove.gov.uk/Published/C00000912/M00006704/AI00061151/\$20171002162058_014085_0052058_CommitteeReportTemplate210617newsavedformat.docxA.ps.pdf</a>   |
| <b>Bristol</b>               | <a href="https://www.bristol.gov.uk/en_US/business-rates/fund-for-discretionary-relief-to-support-businesses">https://www.bristol.gov.uk/en_US/business-rates/fund-for-discretionary-relief-to-support-businesses</a>   |

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| <b>Broadland</b>            | <a href="https://www.broadland.gov.uk/directory_record/3784/discretionary_rate_relief_policy">https://www.broadland.gov.uk/directory_record/3784/discretionary_rate_relief_policy</a>   |
| <b>Bromsgrove</b>           | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKewiH8YjXn_HXAhVLJsAKHa9GDxcQFggNMAA&amp;url=http%3A%2F%2Fmodern.gov.webpublic.bromsgrove.gov.uk%2Fdocuments%2Fs34294%2FBDC%2520Discretionary%2520Relief%2520Criteria%2520App%25201.pdf&amp;usg=AOvVaw1r7-d31TFbolUQB_d9WHF9">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKewiH8YjXn_HXAhVLJsAKHa9GDxcQFggNMAA&amp;url=http%3A%2F%2Fmodern.gov.webpublic.bromsgrove.gov.uk%2Fdocuments%2Fs34294%2FBDC%2520Discretionary%2520Relief%2520Criteria%2520App%25201.pdf&amp;usg=AOvVaw1r7-d31TFbolUQB_d9WHF9</a> |
| <b>Broxbourne</b>           | <a href="https://www.broxbourne.gov.uk/sites/default/files/meetings/MS-2017-06-06-Cabinet-Part1_0.pdf">https://www.broxbourne.gov.uk/sites/default/files/meetings/MS-2017-06-06-Cabinet-Part1_0.pdf</a>   |
| <b>Burnley</b>              | <a href="http://burnley.modern.gov.co.uk/documents/s3369/Business%20Rates.pdf">http://burnley.modern.gov.co.uk/documents/s3369/Business%20Rates.pdf</a>   |
| <b>Bury</b>                 | <a href="http://www.bury.gov.uk/CHttpHandler.ashx?id=18947&amp;p=0">http://www.bury.gov.uk/CHttpHandler.ashx?id=18947&amp;p=0</a>   |
| <b>Calderdale</b>           | <a href="https://www.calderdale.gov.uk/v2/businesses/business-rates/relief-and-exemptions#revaluation">https://www.calderdale.gov.uk/v2/businesses/business-rates/relief-and-exemptions#revaluation</a>   |
| <b>Cambridge</b>            | <a href="https://democracy.cambridge.gov.uk/documents/s39960/Local%20Business%20Rates%20Discretionary%20Relief%20Schemes%20-%20final%20draft%2023.8.17.pdf">https://democracy.cambridge.gov.uk/documents/s39960/Local%20Business%20Rates%20Discretionary%20Relief%20Schemes%20-%20final%20draft%2023.8.17.pdf</a>   |
| <b>Cannock Chase</b>        | <a href="https://www.cannockchasedc.gov.uk/business/business-rates/discretionary-rate-relief-businesses">https://www.cannockchasedc.gov.uk/business/business-rates/discretionary-rate-relief-businesses</a>   |
| <b>Canterbury</b>           | <a href="https://www.canterbury.gov.uk/info/20033/business_rates/89/business_rates_relief/9">https://www.canterbury.gov.uk/info/20033/business_rates/89/business_rates_relief/9</a>   |
| <b>Carlisle</b>             | <a href="https://www.castlepoint.gov.uk/how-to-reduce-your-business-rates#Policy">https://www.castlepoint.gov.uk/how-to-reduce-your-business-rates#Policy</a>   |
| <b>Castle Point</b>         | <a href="file:///C:/Users/USER1/Downloads/Agenda-17-10-2017%20(1).pdf">file:///C:/Users/USER1/Downloads/Agenda-17-10-2017%20(1).pdf</a>   |
| <b>Central Bedfordshire</b> | <a href="http://www.centralbedfordshire.gov.uk/business/rates/reductions-reliefs/spring-budget-2017.aspx">http://www.centralbedfordshire.gov.uk/business/rates/reductions-reliefs/spring-budget-2017.aspx</a>   |
| <b>Charnwood</b>            | <a href="https://www.charnwood.gov.uk/files/papers/cab_19_october_2017_item_09_discretionary_business_rates_relief_in_charnwood/Cab%2019%20October%202017%20Item%2009%20Discretionary%20Business%20Rates%20Relief%20in%20Charnwood.pdf">https://www.charnwood.gov.uk/files/papers/cab_19_october_2017_item_09_discretionary_business_rates_relief_in_charnwood/Cab%2019%20October%202017%20Item%2009%20Discretionary%20Business%20Rates%20Relief%20in%20Charnwood.pdf</a>   |
| <b>Chelmsford</b>           | <a href="file:///C:/Users/USER1/Downloads/Business%20Rate%20Discretionary%20Relief%20Scheme%20amendment.pdf">file:///C:/Users/USER1/Downloads/Business%20Rate%20Discretionary%20Relief%20Scheme%20amendment.pdf</a>   |
| <b>Cheltenham</b>           | <a href="https://www.cheltenham.gov.uk/download/downloads/id/5791/policy_for_local_discretionary_business_rates_relief_schemes.pdf">https://www.cheltenham.gov.uk/download/downloads/id/5791/policy_for_local_discretionary_business_rates_relief_schemes.pdf</a>   |
| <b>Cherwell</b>             | <a href="http://modgov.cherwell.gov.uk/documents/s36007/Appendix%20A%20-%20Draft%20Local%20Discretionary%20Relief%20Scheme.docx">http://modgov.cherwell.gov.uk/documents/s36007/Appendix%20A%20-%20Draft%20Local%20Discretionary%20Relief%20Scheme.docx</a>   |

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| <b>Cheshire East</b>             | <a href="http://www.cheshireeast.gov.uk/business/business_rates/business-rates-relief/spring-budget-reliefs.aspx">http://www.cheshireeast.gov.uk/business/business_rates/business-rates-relief/spring-budget-reliefs.aspx</a>   |
| <b>Cheshire West and Chester</b> | <a href="http://cmttpublic.cheshirewestandchester.gov.uk/ieListDocuments.aspx?CID=983&amp;MId=5182&amp;Ver=4">http://cmttpublic.cheshirewestandchester.gov.uk/ieListDocuments.aspx?CID=983&amp;MId=5182&amp;Ver=4</a><br>(see Item 20)  |
| <b>Chesterfield</b>              | <a href="http://chesterfield.moderngov.co.uk/documents/s17765/Discretionary%20Rate%20Relief%20Scheme%202017-18.pdf">http://chesterfield.moderngov.co.uk/documents/s17765/Discretionary%20Rate%20Relief%20Scheme%202017-18.pdf</a>   |
| <b>Chichester</b>                | <a href="https://www.chichester.gov.uk/CHttpHandler.ashx?id=29149&amp;p=0">https://www.chichester.gov.uk/CHttpHandler.ashx?id=29149&amp;p=0</a>   |
| <b>Chiltern</b>                  | <a href="https://isa.chiltern.gov.uk/democracy/documents/g3409/Public%20reports%20pack%2019th-Sep-2017%2012.00%20Cabinet%20CDC.pdf?T=10">https://isa.chiltern.gov.uk/democracy/documents/g3409/Public%20reports%20pack%2019th-Sep-2017%2012.00%20Cabinet%20CDC.pdf?T=10</a>                             |
| <b>Chorley</b>                   | <a href="http://chorley.gov.uk/Documents/Business/DRR%20Policy%2020092017.pdf">http://chorley.gov.uk/Documents/Business/DRR%20Policy%2020092017.pdf</a>   |
| <b>Christchurch</b>              | <a href="http://moderngovcbc.christchurchandeastdorset.gov.uk/documents/s10387/Business%20Rate%20Revaluation%20Relief%20Scheme%20Appendix%20n%201.pdf">http://moderngovcbc.christchurchandeastdorset.gov.uk/documents/s10387/Business%20Rate%20Revaluation%20Relief%20Scheme%20Appendix%20n%201.pdf</a> |
| <b>Colchester</b>                | <a href="http://www.colchester.gov.uk/CHttpHandler.ashx?id=23988&amp;p=0">http://www.colchester.gov.uk/CHttpHandler.ashx?id=23988&amp;p=0</a>   |
| <b>Copeland</b>                  | <a href="http://copeland.moderngov.co.uk/documents/s4940/Policy%20Statement%20Appendix%20A.pdf">http://copeland.moderngov.co.uk/documents/s4940/Policy%20Statement%20Appendix%20A.pdf</a>   |
| <b>Corby</b>                     | <a href="https://www.corby.gov.uk/sites/default/files/8%20August%202017%20OPEN.pdf">https://www.corby.gov.uk/sites/default/files/8%20August%202017%20OPEN.pdf</a>   |
| <b>Cornwall</b>                  | <a href="https://www.cornwall.gov.uk/business/business-rates/business-rate-relief/">https://www.cornwall.gov.uk/business/business-rates/business-rate-relief/</a>   |
| <b>Cotswold</b>                  | <a href="http://www.cotswold.gov.uk/business/business-rates/rate-relief/">http://www.cotswold.gov.uk/business/business-rates/rate-relief/</a>   |
| <b>Coventry</b>                  | <a href="http://www.coventry.gov.uk/info/14/business_rates/170/business_rates_reductions_and_exemptions/11">http://www.coventry.gov.uk/info/14/business_rates/170/business_rates_reductions_and_exemptions/11</a>   |
| <b>Craven</b>                    | <a href="http://www.cravenc.gov.uk/businessratesrelief">http://www.cravenc.gov.uk/businessratesrelief</a>   |
| <b>Crawley</b>                   | <a href="http://www.crawley.gov.uk/pw/web/PUB329717">http://www.crawley.gov.uk/pw/web/PUB329717</a>   |

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| <b>Dacorum</b>             | <a href="https://www.dacorum.gov.uk/docs/default-source/default-document-library/revaluation-relief-2017-18-to-2020-21-dbc-policy.pdf?sfvrsn=0">https://www.dacorum.gov.uk/docs/default-source/default-document-library/revaluation-relief-2017-18-to-2020-21-dbc-policy.pdf?sfvrsn=0</a>   |
| <b>Darlington</b>          | <a href="http://www.darlington.gov.uk/PublicMinutes/Cabinet%5COctober%2010%202017%5Citem%20No.%206b%20-%20Discretionary%20Rate%20Relief.pdf">http://www.darlington.gov.uk/PublicMinutes/Cabinet%5COctober%2010%202017%5Citem%20No.%206b%20-%20Discretionary%20Rate%20Relief.pdf</a>   |
| <b>Daventry</b>            | <a href="https://www.daventrydc.gov.uk/your-council/news/businesses-benefit-from-rates-relief-award-27-09-17/">https://www.daventrydc.gov.uk/your-council/news/businesses-benefit-from-rates-relief-award-27-09-17/</a>   |
| <b>Derby</b>               | <a href="https://www.derby.gov.uk/business/business-rates/business-rates-annual-notification/#budget">https://www.derby.gov.uk/business/business-rates/business-rates-annual-notification/#budget</a>   |
| <b>Derbyshire Dales</b>    | <a href="http://www.derbyshiredales.gov.uk/images/AGENDA_12-10-17_Council.pdf">http://www.derbyshiredales.gov.uk/images/AGENDA_12-10-17_Council.pdf</a>   |
| <b>Doncaster</b>           | <a href="http://doncaster.moderngov.co.uk/documents/s12770/New%20Business%20Rates%20Relief%20Schemes.pdf">http://doncaster.moderngov.co.uk/documents/s12770/New%20Business%20Rates%20Relief%20Schemes.pdf</a>   |
| <b>Dover</b>               | <a href="http://moderngov.dover.gov.uk/documents/g2788/Public%20reports%20pack%2011th-Sep-2017%2012.00%20Cabinet.pdf?T=10">http://moderngov.dover.gov.uk/documents/g2788/Public%20reports%20pack%2011th-Sep-2017%2012.00%20Cabinet.pdf?T=10</a>   |
| <b>Dudley</b>              | <a href="http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwjsqtX6y_3XAhWUOsAKHBJ3CUQQFggTMAE&amp;url=http%3A%2F%2Fwww.dudley.gov.uk%2Fbusiness%2Fbusiness-rates%2Fchanges-from-april-2017%2F&amp;usg=AOvVaw0OxnIOPvTiCsyLoCWR-I9i">http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwjsqtX6y_3XAhWUOsAKHBJ3CUQQFggTMAE&amp;url=http%3A%2F%2Fwww.dudley.gov.uk%2Fbusiness%2Fbusiness-rates%2Fchanges-from-april-2017%2F&amp;usg=AOvVaw0OxnIOPvTiCsyLoCWR-I9i</a> |
| <b>County Durham</b>       | <a href="https://www.durham.gov.uk/media/9209/Discretionary-Rates-Relief-and-Business-Rates-Hardship-Relief-Policy/pdf/DiscretionaryRatesReliefAndBusinessRatesHardshipReliefPolicy.pdf">https://www.durham.gov.uk/media/9209/Discretionary-Rates-Relief-and-Business-Rates-Hardship-Relief-Policy/pdf/DiscretionaryRatesReliefAndBusinessRatesHardshipReliefPolicy.pdf</a>   |
| <b>East Cambridgeshire</b> | <a href="http://www.angliarevenues.gov.uk/services/businessrates/relief_exception/index.cfm">http://www.angliarevenues.gov.uk/services/businessrates/relief_exception/index.cfm</a>   |
| <b>East Devon</b>          | <a href="http://eastdevon.gov.uk/media/2234122/Discretionary-Rate-Relief-Policy-2017-Revaluation-Support-v6.docx">http://eastdevon.gov.uk/media/2234122/Discretionary-Rate-Relief-Policy-2017-Revaluation-Support-v6.docx</a>   |
| <b>East Dorset</b>         | <a href="http://moderngovdedc.christchurchandeastdorset.gov.uk/documents/s18212/Appendix%201.pdf">http://moderngovdedc.christchurchandeastdorset.gov.uk/documents/s18212/Appendix%201.pdf</a>   |
| <b>East Hampshire</b>      | <a href="https://www.easthants.gov.uk/sites/default/files/documents/Disc%20Rate%20Relief%20Scheme%202017%20EHDC%20-%20July%202017.pdf">https://www.easthants.gov.uk/sites/default/files/documents/Disc%20Rate%20Relief%20Scheme%202017%20EHDC%20-%20July%202017.pdf</a>   |
| <b>East Hertfordshire</b>  | <a href="http://democracy.eastherts.gov.uk/documents/s41023/Business%20Rates.pdf?J=1">http://democracy.eastherts.gov.uk/documents/s41023/Business%20Rates.pdf?J=1</a>   |
| <b>East Lindsey</b>        | <a href="https://www.e-lindsey.gov.uk/media/5252/Locally-Administered-Business-Rate-Relief-Guidance-Notes/pdf/Locally_Administered_Business_Rate_Relief_-_Guidance_Notes.pdf">https://www.e-lindsey.gov.uk/media/5252/Locally-Administered-Business-Rate-Relief-Guidance-Notes/pdf/Locally_Administered_Business_Rate_Relief_-_Guidance_Notes.pdf</a>   |

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| <b>East Northamptonshire</b>    | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKewi55-Trg-_XAhUqJsAKHfo4CxMQFggsMAE&amp;url=https%3A%2F%2Fwww.east-northamptonshire.gov.uk%2Fdownload%2Fmeetings%2Fid%2F3536%2Fitem_10_-_discretionary_rate_relief_policy&amp;usq=AOvVaw3ZbFNXSD7CxYy-BMlqVJPJ">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKewi55-Trg-_XAhUqJsAKHfo4CxMQFggsMAE&amp;url=https%3A%2F%2Fwww.east-northamptonshire.gov.uk%2Fdownload%2Fmeetings%2Fid%2F3536%2Fitem_10_-_discretionary_rate_relief_policy&amp;usq=AOvVaw3ZbFNXSD7CxYy-BMlqVJPJ</a> |
| <b>East Riding of Yorkshire</b> | <a href="http://www2.eastriding.gov.uk/EasySiteWeb/GatewayLink.aspx?alId=667436">http://www2.eastriding.gov.uk/EasySiteWeb/GatewayLink.aspx?alId=667436</a>   |
| <b>East Staffordshire</b>       | <a href="http://www.eaststaffsbcc.gov.uk/business-rates/relief/local-discretionary-rate-relief">http://www.eaststaffsbcc.gov.uk/business-rates/relief/local-discretionary-rate-relief</a>   |
| <b>Eastbourne</b>               | <a href="file:///C:/Users/USER1/Downloads/Eastbourne%20Discretionary%20Business%20Rates%20Scheme%20Policy%202017%20v1.8%20(2).pdf">file:///C:/Users/USER1/Downloads/Eastbourne%20Discretionary%20Business%20Rates%20Scheme%20Policy%202017%20v1.8%20(2).pdf</a>   |
| <b>Eastleigh</b>                | <a href="https://www.eastleigh.gov.uk/council-tax,-benefits-business-rates/business-rates/business-rates-explained/reliefs.aspx#LocalDiscretionaryRelief">https://www.eastleigh.gov.uk/council-tax,-benefits-business-rates/business-rates/business-rates-explained/reliefs.aspx#LocalDiscretionaryRelief</a>   |
| <b>Eden</b>                     | <a href="https://www.eden.gov.uk/business-and-trade/business-rates/business-rates-relief-and-reduction/revaluation-business-rates-relief/">https://www.eden.gov.uk/business-and-trade/business-rates/business-rates-relief-and-reduction/revaluation-business-rates-relief/</a>   |
| <b>Elmbridge</b>                | <a href="file:///C:/Users/USER1/Downloads/Local%20discretionary%20scheme%20(2).pdf">file:///C:/Users/USER1/Downloads/Local%20discretionary%20scheme%20(2).pdf</a>   |
| <b>Epping Forest</b>            | <a href="http://rds.eppingforestdc.gov.uk/documents/s79727/C-018%20Discretionary%20Rate%20Relief%20Scheme%20Rpt%20V2.pdf">http://rds.eppingforestdc.gov.uk/documents/s79727/C-018%20Discretionary%20Rate%20Relief%20Scheme%20Rpt%20V2.pdf</a>   |
| <b>Epsom and Ewell</b>          | <a href="https://www.epsom-ewell.gov.uk/sites/default/files/documents/business/business-rates/LDRRS%20Policy%20for%20the%20website.pdf">https://www.epsom-ewell.gov.uk/sites/default/files/documents/business/business-rates/LDRRS%20Policy%20for%20the%20website.pdf</a>   |
| <b>Erewash</b>                  | <a href="https://moderngov.erewash.gov.uk/documents/s23727/Item%205%20New%20discretionary%20rate%20relief%20sceme%20-%20October%202017%20-%20draft%20report.pdf">https://moderngov.erewash.gov.uk/documents/s23727/Item%205%20New%20discretionary%20rate%20relief%20sceme%20-%20October%202017%20-%20draft%20report.pdf</a>   |
| <b>Exeter</b>                   | <a href="http://committees.exeter.gov.uk/documents/s60953/Local%20Discretionary%20Relief%20Scheme%20Report.pdf">http://committees.exeter.gov.uk/documents/s60953/Local%20Discretionary%20Relief%20Scheme%20Report.pdf</a>   |
| <b>Fareham</b>                  | <a href="http://moderngov.fareham.gov.uk/documents/s19200/Appendix%20A%20Discretionary%20Relief%20Policy.pdf">http://moderngov.fareham.gov.uk/documents/s19200/Appendix%20A%20Discretionary%20Relief%20Policy.pdf</a>   |
| <b>Fenland</b>                  | <a href="http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm">http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm</a>   |
| <b>Forest Heath</b>             | <a href="http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm">http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm</a>   |
| <b>Forest of Dean</b>           | <a href="http://meetings.fdean.gov.uk/documents/s18485/F.378%20Annex%20A%20local%20revaluation%20support%20scheme.pdf">http://meetings.fdean.gov.uk/documents/s18485/F.378%20Annex%20A%20local%20revaluation%20support%20scheme.pdf</a>   |
| <b>Fylde</b>                    | <a href="file:///C:/Users/USER1/Downloads/Further-Discretionary-Business-Rates-Relief-Schemes-2017-18.pdf">file:///C:/Users/USER1/Downloads/Further-Discretionary-Business-Rates-Relief-Schemes-2017-18.pdf</a>   |
| <b>Gateshead</b>                | <a href="http://www.gateshead.gov.uk/Business/BusinessRates/Changes-to-business-rates-2017.aspx">http://www.gateshead.gov.uk/Business/BusinessRates/Changes-to-business-rates-2017.aspx</a>   |

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| <b>Gedling</b>        | <a href="https://democracy.gedling.gov.uk/documents/s13481/Appendix%201%20Gedling%20Borough%20Council%20Local%20Discretionary%20Relief%20Guidance.pdf">https://democracy.gedling.gov.uk/documents/s13481/Appendix%201%20Gedling%20Borough%20Council%20Local%20Discretionary%20Relief%20Guidance.pdf</a>   |
| <b>Gloucester</b>     | <a href="https://democracy.gloucester.gov.uk/documents/s40432/Discretionary%20Rate%20Relief%20Scheme%20Appendix%201.pdf">https://democracy.gloucester.gov.uk/documents/s40432/Discretionary%20Rate%20Relief%20Scheme%20Appendix%201.pdf</a>   |
| <b>Gosport</b>        | <a href="https://www.google.com/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;ved=0ahUKEwjAkoKKhNjXAhVlJMAKHYYARsQFgg9MAI&amp;url=https%3A%2F%2Fwww.gosport.gov.uk%2FEasySiteWeb%2FGatewayLink.aspx%3FallId%3D45117&amp;usg=AOvVaw2RE_yjT17c0A6TJPWqULf6">https://www.google.com/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;ved=0ahUKEwjAkoKKhNjXAhVlJMAKHYYARsQFgg9MAI&amp;url=https%3A%2F%2Fwww.gosport.gov.uk%2FEasySiteWeb%2FGatewayLink.aspx%3FallId%3D45117&amp;usg=AOvVaw2RE_yjT17c0A6TJPWqULf6</a>   |
| <b>Gravesham</b>      | <a href="https://www.gravesham.gov.uk/_data/assets/pdf_file/0017/404810/Policy-for-new-Relief-Schemes.pdf">https://www.gravesham.gov.uk/_data/assets/pdf_file/0017/404810/Policy-for-new-Relief-Schemes.pdf</a>   |
| <b>Great Yarmouth</b> | <a href="https://great-yarmouth.cmis.uk.com/Great-Yarmouth/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=nH5pia6wwjiv5RBvZBhYzLyr%2fxrGscheQ9FwtQ3LVzqOyfoSkOaZA%3d%3d&amp;rUzwrPf%2bZ3zd4E7Ikn8LWw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWctPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&amp;mCTIbCubSFFxsDGW9IXnl%3d%3d=hFflUdN3100%3d&amp;kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&amp;uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJff55vVA%3d&amp;FgPIIEJYlotS%2bYGoBI5oIA%3d%3d=NHdURQburHA%3d&amp;d9Qj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3d&amp;WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3d&amp;WGewmoAfeNQ16B2MHuCPMRKZMwaG1PaO=ctNJff55vVA%3d">https://great-yarmouth.cmis.uk.com/Great-Yarmouth/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=nH5pia6wwjiv5RBvZBhYzLyr%2fxrGscheQ9FwtQ3LVzqOyfoSkOaZA%3d%3d&amp;rUzwrPf%2bZ3zd4E7Ikn8LWw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWctPHwdhUfCZ%2fLUQzgA2uL5jNRG4jdQ%3d%3d&amp;mCTIbCubSFFxsDGW9IXnl%3d%3d=hFflUdN3100%3d&amp;kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&amp;uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJff55vVA%3d&amp;FgPIIEJYlotS%2bYGoBI5oIA%3d%3d=NHdURQburHA%3d&amp;d9Qj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3d&amp;WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3d&amp;WGewmoAfeNQ16B2MHuCPMRKZMwaG1PaO=ctNJff55vVA%3d</a> |
| <b>Guildford</b>      | <a href="https://www.guildford.gov.uk/article/19818/Spring-Budget-2017-update">https://www.guildford.gov.uk/article/19818/Spring-Budget-2017-update</a>   |
| <b>Halton</b>         | <a href="https://www3.halton.gov.uk/Pages/business/FinanceandGrants/pdf/LDRbusiness.pdf">https://www3.halton.gov.uk/Pages/business/FinanceandGrants/pdf/LDRbusiness.pdf</a>   |
| <b>Hambleton</b>      | <a href="https://democracy.hambleton.gov.uk/documents/s7944/Annexe%20A%20Proposed%20discretionary%20rate%20relief%20scheme%203.pdf">https://democracy.hambleton.gov.uk/documents/s7944/Annexe%20A%20Proposed%20discretionary%20rate%20relief%20scheme%203.pdf</a>   |
| <b>Harborough</b>     | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiinu7E4-7XAHUHCcAKHco1DRYQFggTMAE&amp;url=http%3A%2F%2Fwww.harborough.gov.uk%2Fdownload%2Fdownloads%2Fid%2F3732%2Fevaluation%20discretionary%20rate%20relief%20scheme%201718%20errata.pdf&amp;usg=AOvVaw2ZfByHlmsPnr13HxQCC5">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiinu7E4-7XAHUHCcAKHco1DRYQFggTMAE&amp;url=http%3A%2F%2Fwww.harborough.gov.uk%2Fdownload%2Fdownloads%2Fid%2F3732%2Fevaluation%20discretionary%20rate%20relief%20scheme%201718%20errata.pdf&amp;usg=AOvVaw2ZfByHlmsPnr13HxQCC5</a>   |
| <b>Harlow</b>         | <a href="http://moderngov.harlow.gov.uk/documents/s10122/Appendix%20A%20-%20Policy%20for%20the%20Granting%20of%20Discretionary%20Non-Domestic%20Rate%20Relief.pdf">http://moderngov.harlow.gov.uk/documents/s10122/Appendix%20A%20-%20Policy%20for%20the%20Granting%20of%20Discretionary%20Non-Domestic%20Rate%20Relief.pdf</a><br>Page 36  |
| <b>Harrogate</b>      | <a href="https://localdemocracy.harrogate.gov.uk/ViewSelectedDocument.aspx?DocumentID=40228">https://localdemocracy.harrogate.gov.uk/ViewSelectedDocument.aspx?DocumentID=40228</a>   |
| <b>Hart</b>           | <a href="https://www.hart.gov.uk/sites/default/files/4_The_Council/Council_meetings/1_September/17%2009%2007%20%20Cabinet%20Business%20Rates%20Relief.pdf">https://www.hart.gov.uk/sites/default/files/4_The_Council/Council_meetings/1_September/17%2009%2007%20%20Cabinet%20Business%20Rates%20Relief.pdf</a>   |

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| <b>Havant</b>                       | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwi6w-3z5e7XAhUDDMAKHZ6-DRQQFggNMAA&amp;url=https%3A%2F%2Fwww.havant.gov.uk%2Flocal-discretionary-business-rate-relief-scheme-pdf-164-kb&amp;usg=AOvVaw2YwpvWCQ38wdkIVkTb5GP4">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwi6w-3z5e7XAhUDDMAKHZ6-DRQQFggNMAA&amp;url=https%3A%2F%2Fwww.havant.gov.uk%2Flocal-discretionary-business-rate-relief-scheme-pdf-164-kb&amp;usg=AOvVaw2YwpvWCQ38wdkIVkTb5GP4</a> |
| <b>Herefordshire</b>                | <a href="http://councillors.herefordshire.gov.uk/documents/s50049213/Discretionary%20Business%20Rates%20Revaluation%20Relief%20Policy.pdf">http://councillors.herefordshire.gov.uk/documents/s50049213/Discretionary%20Business%20Rates%20Revaluation%20Relief%20Policy.pdf</a>   |
| <b>Hertsmere</b>                    | <a href="https://www.hertsmere.gov.uk/Documents/02-Business/Business-Rates/NDR-HBC-Revaluation-Support-Policy-2017-2018.pdf">https://www.hertsmere.gov.uk/Documents/02-Business/Business-Rates/NDR-HBC-Revaluation-Support-Policy-2017-2018.pdf</a>   |
| <b>High Peak</b>                    | <a href="https://www.highpeak.gov.uk/article/3178/New-Discretionary-Relief-Scheme">https://www.highpeak.gov.uk/article/3178/New-Discretionary-Relief-Scheme</a>   |
| <b>Hinckley and Bosworth</b>        | <a href="http://moderngov.hinckley-bosworth.gov.uk/documents/s8551/BusinessRatesReliefSchemes201718.pdf">http://moderngov.hinckley-bosworth.gov.uk/documents/s8551/BusinessRatesReliefSchemes201718.pdf</a>   |
| <b>Horsham</b>                      | <a href="http://www.midsussex.gov.uk/media/80262/qualifying-criteria-for-local-discretionary-rate-relief-for-horsham-district-council.pdf">http://www.midsussex.gov.uk/media/80262/qualifying-criteria-for-local-discretionary-rate-relief-for-horsham-district-council.pdf</a>   |
| <b>Kingston upon Hull</b>           | <a href="http://www2.eastriding.gov.uk/EasySiteWeb/GatewayLink.aspx?alld=667436">http://www2.eastriding.gov.uk/EasySiteWeb/GatewayLink.aspx?alld=667436</a>   |
| <b>Huntingdonshire</b>              | <a href="http://applications.huntingdonshire.gov.uk/moderngov/documents/s88599/Item%204%20-%20Business%20Rates%20Discretionary%20Revaluation%20Relief%20Scheme%20Report.pdf">http://applications.huntingdonshire.gov.uk/moderngov/documents/s88599/Item%204%20-%20Business%20Rates%20Discretionary%20Revaluation%20Relief%20Scheme%20Report.pdf</a>   |
| <b>Hyndburn</b>                     | <a href="file:///C:/Users/USER1/Downloads/NDR%20Draft%20Revaluation%20Relief%202017%20FINAL%20(1).pdf">file:///C:/Users/USER1/Downloads/NDR%20Draft%20Revaluation%20Relief%202017%20FINAL%20(1).pdf</a>   |
| <b>Ipswich</b>                      | <a href="https://democracy.ipswich.gov.uk/documents/s17725/E-17-02%20Business%20Rate%20Relief%20Scheme.pdf">https://democracy.ipswich.gov.uk/documents/s17725/E-17-02%20Business%20Rate%20Relief%20Scheme.pdf</a>   |
| <b>Isle of Wight</b>                | <a href="file:///C:/Users/USER1/Downloads/Discretionary%20Non-Domestic%20Rate%20Relief%20Policy%202017%20FINAL.pdf">file:///C:/Users/USER1/Downloads/Discretionary%20Non-Domestic%20Rate%20Relief%20Policy%202017%20FINAL.pdf</a>   |
| <b>Isles of Scilly</b>              | <a href="https://www.cioslep.com/news/lep-press-releases/article/207/2017/07/27/businesses-welcome-rate-relief-scheme">https://www.cioslep.com/news/lep-press-releases/article/207/2017/07/27/businesses-welcome-rate-relief-scheme</a>   |
| <b>Kettering</b>                    | <a href="http://www.kettering.gov.uk/info/200012/business_rates/1991/nldr-discretionary-relief-2017">http://www.kettering.gov.uk/info/200012/business_rates/1991/nldr-discretionary-relief-2017</a>   |
| <b>King's Lynn and West Norfolk</b> | <a href="https://www.west-norfolk.gov.uk/info/20164/discounts_reliefs_and_exemptions">https://www.west-norfolk.gov.uk/info/20164/discounts_reliefs_and_exemptions</a>   |
| <b>Knowsley</b>                     | <a href="http://www.knowsley.gov.uk/business/business-rates/2017-budget-measures">http://www.knowsley.gov.uk/business/business-rates/2017-budget-measures</a>   |
| <b>Lancaster</b>                    | <a href="https://committeeadmin.lancaster.gov.uk/documents/s66395/Revaluation%20Support%20Scheme%202017%20-%20Lancaster%20Cabinet%20050917.pdf">https://committeeadmin.lancaster.gov.uk/documents/s66395/Revaluation%20Support%20Scheme%202017%20-%20Lancaster%20Cabinet%20050917.pdf</a>   |



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| <b>Leeds</b>         | <a href="http://democracy.leeds.gov.uk/mgConvert2PDF.aspx?ID=162231">http://democracy.leeds.gov.uk/mgConvert2PDF.aspx?ID=162231</a>   |
| <b>Leicester</b>     | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwja58X-8O7XAhXkLMAKHRYTBhQQFggYMAI&amp;url=https%3A%2F%2Fwww.leicester.gov.uk%2Fmedia%2F183922%2Fdiscretionary-rate-relief-policy-2017-revaluation.pdf&amp;usg=AOvVaw0ti2_3eNwbQBpDYf9Ce0lt">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwja58X-8O7XAhXkLMAKHRYTBhQQFggYMAI&amp;url=https%3A%2F%2Fwww.leicester.gov.uk%2Fmedia%2F183922%2Fdiscretionary-rate-relief-policy-2017-revaluation.pdf&amp;usg=AOvVaw0ti2_3eNwbQBpDYf9Ce0lt</a>   |
| <b>Lewes</b>         | <a href="http://www.lewes-eastbourne.gov.uk/EasySiteWeb/GatewayLink.aspx?allId=262014">http://www.lewes-eastbourne.gov.uk/EasySiteWeb/GatewayLink.aspx?allId=262014</a>   |
| <b>Lichfield</b>     | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiQy4id8e7XAhWILcAKHaCDAXQQFggTMAE&amp;url=https%3A%2F%2Fwww.lichfielddc.gov.uk%2FCouncil%2FMeetings-committees-and-papers%2FCabinet%2F2017%2F07%2F11%2FAgenda%2FCabinet-Public-11-July-2017.pdf&amp;usg=AOvVaw1g_G9vfCRc_v-A_DnDsAbO">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiQy4id8e7XAhWILcAKHaCDAXQQFggTMAE&amp;url=https%3A%2F%2Fwww.lichfielddc.gov.uk%2FCouncil%2FMeetings-committees-and-papers%2FCabinet%2F2017%2F07%2F11%2FAgenda%2FCabinet-Public-11-July-2017.pdf&amp;usg=AOvVaw1g_G9vfCRc_v-A_DnDsAbO</a> |
| <b>Lincoln</b>       | <a href="https://www.lincoln.gov.uk/business/business-rates-and-bids/rate-reliefs-and-refunds/local-discretionary-rate-relief/">https://www.lincoln.gov.uk/business/business-rates-and-bids/rate-reliefs-and-refunds/local-discretionary-rate-relief/</a>   |
| <b>Liverpool</b>     | <a href="http://councillors.liverpool.gov.uk/documents/s212700/Discretionary%20Relief%20for%20Business%20Rates%20following%20Revaluation%20of%202017%20DML3.pdf">http://councillors.liverpool.gov.uk/documents/s212700/Discretionary%20Relief%20for%20Business%20Rates%20following%20Revaluation%20of%202017%20DML3.pdf</a>   |
| <b>Luton</b>         | <a href="https://www.luton.gov.uk/Business/Business%20rates/reliefsand reductions/Pages/Revaluation-2010-transitional-arrangements.aspx">https://www.luton.gov.uk/Business/Business%20rates/reliefsand reductions/Pages/Revaluation-2010-transitional-arrangements.aspx</a>   |
| <b>Maidstone</b>     | <a href="https://meetings.maidstone.gov.uk/mgConvert2PDF.aspx?ID=56966">https://meetings.maidstone.gov.uk/mgConvert2PDF.aspx?ID=56966</a>   |
| <b>Maldon</b>        | <a href="https://democracy.maldon.gov.uk/documents/s8028/10%20Discretionary%20Rate%20Relief%20Scheme%20and%20Approval%20of%20Annual%20Rural%20Settlement%20List.pdf">https://democracy.maldon.gov.uk/documents/s8028/10%20Discretionary%20Rate%20Relief%20Scheme%20and%20Approval%20of%20Annual%20Rural%20Settlement%20List.pdf</a>   |
| <b>Malvern Hills</b> | <a href="https://www.malvern hills.gov.uk/discretionary-scheme">https://www.malvern hills.gov.uk/discretionary-scheme</a>   |
| <b>Manchester</b>    | <a href="http://www.manchester.gov.uk/info/200012/business_rates/2042/relief_and_exemptions">http://www.manchester.gov.uk/info/200012/business_rates/2042/relief_and_exemptions</a>   |
| <b>Mansfield</b>     | <a href="http://www.mansfield.gov.uk/CHttpHandler.ashx?id=9575&amp;p=0">http://www.mansfield.gov.uk/CHttpHandler.ashx?id=9575&amp;p=0</a>   |
| <b>Medway</b>        | <a href="https://democracy.medway.gov.uk/mgconvert2pdf.aspx?id=37699">https://democracy.medway.gov.uk/mgconvert2pdf.aspx?id=37699</a>   |
| <b>Mendip</b>        | <a href="http://www.mendip.gov.uk/CHttpHandler.ashx?id=16742&amp;p=0">http://www.mendip.gov.uk/CHttpHandler.ashx?id=16742&amp;p=0</a>   |
| <b>Mid Devon</b>     | <a href="https://democracy.middevon.gov.uk/documents/s9691/Discretionary%20Rate%20Relief%20Report%20Cabinet%20280917%20v3.1.pdf">https://democracy.middevon.gov.uk/documents/s9691/Discretionary%20Rate%20Relief%20Report%20Cabinet%20280917%20v3.1.pdf</a>   |
| <b>Mid Suffolk</b>   | <a href="http://baberghmidsuffolk.moderngov.co.uk/documents/s6502/BCa178.pdf">http://baberghmidsuffolk.moderngov.co.uk/documents/s6502/BCa178.pdf</a>   |

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| <b>Mid Sussex</b>                | <a href="http://www.midsussex.gov.uk/media/80261/qualifying-criteria-for-local-discretionary-rate-relief-for-mid-sussex-district-council.pdf">http://www.midsussex.gov.uk/media/80261/qualifying-criteria-for-local-discretionary-rate-relief-for-mid-sussex-district-council.pdf</a>   |
| <b>Middlesbrough</b>             | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwje1pr--O7XAhVhLsAKHVMfDxIQFggUAE&amp;url=http%3A%2F%2Fdemocracy.middlesbrough.gov.uk%2Faksmiddlesbrough%2Fimages%2Fatt1012327.doc&amp;usq=AOvVaw2wZFd0J87NVBvUlq-jYu6S">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwje1pr--O7XAhVhLsAKHVMfDxIQFggUAE&amp;url=http%3A%2F%2Fdemocracy.middlesbrough.gov.uk%2Faksmiddlesbrough%2Fimages%2Fatt1012327.doc&amp;usq=AOvVaw2wZFd0J87NVBvUlq-jYu6S</a> |
| <b>Newark and Sherwood</b>       | <a href="http://www.newark-sherwooddc.gov.uk/investnewarksherwood/news/title.81585.en.php">http://www.newark-sherwooddc.gov.uk/investnewarksherwood/news/title.81585.en.php</a>   |
| <b>Newcastle-under-Lyme</b>      | <a href="http://moderngov.newcastle-staffs.gov.uk/ie/ListDocuments.aspx?Cid=118&amp;Mid=3063&amp;Ver=4">http://moderngov.newcastle-staffs.gov.uk/ie/ListDocuments.aspx?Cid=118&amp;Mid=3063&amp;Ver=4</a>   |
| <b>Newcastle upon Tyne</b>       | <a href="https://www.newcastle.gov.uk/sites/default/files/wwwfileroot/business/business-rates/discretionary_rate_relief_updated_to_incl_new_reliefs_from_1_april_2017_v3.pdf">https://www.newcastle.gov.uk/sites/default/files/wwwfileroot/business/business-rates/discretionary_rate_relief_updated_to_incl_new_reliefs_from_1_april_2017_v3.pdf</a>   |
| <b>New Forest</b>                | <a href="https://democracy.newforest.gov.uk/documents/g6413/Public%20reports%20pack%2001st-Nov-2017%2010.00%20Cabinet.pdf?T=10">https://democracy.newforest.gov.uk/documents/g6413/Public%20reports%20pack%2001st-Nov-2017%2010.00%20Cabinet.pdf?T=10</a>   |
| <b>North Devon</b>               | <a href="https://www.northdevon.gov.uk/media/378034/appendix-1-north-devon-full-business-rates-drr-policy-2017.pdf">https://www.northdevon.gov.uk/media/378034/appendix-1-north-devon-full-business-rates-drr-policy-2017.pdf</a>   |
| <b>North Dorset</b>              | <a href="https://moderngovdcp.dorsetforyou.gov.uk/documents/s6200/20170618%20-%20Cabinet%20Rates%20Relief%20appendix%201.pdf">https://moderngovdcp.dorsetforyou.gov.uk/documents/s6200/20170618%20-%20Cabinet%20Rates%20Relief%20appendix%201.pdf</a>   |
| <b>North East Lincolnshire</b>   | <a href="https://www.nelincs.gov.uk/business-and-investment/business-rates/spring-budget-2017-revaluation-relief-support/#1508236757773-c27a12bc-aa49">https://www.nelincs.gov.uk/business-and-investment/business-rates/spring-budget-2017-revaluation-relief-support/#1508236757773-c27a12bc-aa49</a>   |
| <b>North Hertfordshire</b>       | <a href="https://www.north-herts.gov.uk/north-herts-businesses-could-benefit-rate-relief-scheme">https://www.north-herts.gov.uk/north-herts-businesses-could-benefit-rate-relief-scheme</a>   |
| <b>North Kesteven</b>            | <a href="https://www.n-kesteven.gov.uk/business/business-rates/reductions-and-reliefs/local-discretionary-rate-relief-scheme/">https://www.n-kesteven.gov.uk/business/business-rates/reductions-and-reliefs/local-discretionary-rate-relief-scheme/</a>   |
| <b>North Lincolnshire</b>        | <a href="http://www.northlincs.gov.uk/jobs-business-regen/business-rates/revaluation-relief-support/">http://www.northlincs.gov.uk/jobs-business-regen/business-rates/revaluation-relief-support/</a>   |
| <b>North Norfolk</b>             | <a href="https://www.north-norfolk.gov.uk/tasks/business-and-trade/business-rates/discretionary-business-rate-relief-scheme/">https://www.north-norfolk.gov.uk/tasks/business-and-trade/business-rates/discretionary-business-rate-relief-scheme/</a>   |
| <b>North Warwickshire</b>        | <a href="https://www.northwarks.gov.uk/info/20103/business_rates/1253/all_about_business_rates/21">https://www.northwarks.gov.uk/info/20103/business_rates/1253/all_about_business_rates/21</a>   |
| <b>North West Leicestershire</b> | <a href="https://www.nwleics.gov.uk/news/2017/09/27/rate_relief_scheme_to_benefit_north_west_leicestershire_businesses">https://www.nwleics.gov.uk/news/2017/09/27/rate_relief_scheme_to_benefit_north_west_leicestershire_businesses</a>   |
| <b>Northampton</b>               | <a href="https://www.northampton.gov.uk/news/article/2618/rate-relief-scheme-to-help-local-businesses">https://www.northampton.gov.uk/news/article/2618/rate-relief-scheme-to-help-local-businesses</a>   |

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| <b>Northumberland</b>        | <a href="http://www.northumberland.gov.uk/Business/Rates/Business-rates-relief.aspx">http://www.northumberland.gov.uk/Business/Rates/Business-rates-relief.aspx</a>   |
| <b>Nuneaton and Bedworth</b> | <a href="https://www.nuneatonandbedworth.gov.uk/info/20063/business/157/rate_reliefs">https://www.nuneatonandbedworth.gov.uk/info/20063/business/157/rate_reliefs</a>   |
| <b>Oadby and Wigston</b>     | <a href="http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwj-r-Dz9v3XAhWEIMAKHW27DYcQFggvMAE&amp;url=http%3A%2F%2Fmoderngov.oadby-wigston.gov.uk%2Fdocuments%2Fs15396%2FDiscretionary%2520Business%2520Rates%2520Revaluation%2520Relief%2520Scheme.docx&amp;usg=AOvVaw2W021R9-vASi7aoERM5Sby">http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwj-r-Dz9v3XAhWEIMAKHW27DYcQFggvMAE&amp;url=http%3A%2F%2Fmoderngov.oadby-wigston.gov.uk%2Fdocuments%2Fs15396%2FDiscretionary%2520Business%2520Rates%2520Revaluation%2520Relief%2520Scheme.docx&amp;usg=AOvVaw2W021R9-vASi7aoERM5Sby</a> |
| <b>Oldham</b>                | <a href="http://www.oldham.gov.uk/downloads/file/3165/discretionary_rate_relief_policy">http://www.oldham.gov.uk/downloads/file/3165/discretionary_rate_relief_policy</a><br>See page 21  |
| <b>Oxford</b>                | <a href="http://mycouncil.oxford.gov.uk/documents/s37409/Report_Discr-etionary%20Business%20Rates.pdf">http://mycouncil.oxford.gov.uk/documents/s37409/Report_Discr-etionary%20Business%20Rates.pdf</a>   |
| <b>Pendle</b>                | <a href="file:///C:/Users/USER1/Downloads/Item_11_Supporting_Small_Businesses_Local_Scheme_of_Rate_Relief%20(1).pdf">file:///C:/Users/USER1/Downloads/Item_11_Supporting_Small_Businesses_Local_Scheme_of_Rate_Relief%20(1).pdf</a>   |
| <b>Peterborough</b>          | <a href="https://www.peterborough.gov.uk/business/business-rates/apply-for-local-discretionary-rate-relief/">https://www.peterborough.gov.uk/business/business-rates/apply-for-local-discretionary-rate-relief/</a>   |
| <b>Plymouth</b>              | <a href="https://www.plymouth.gov.uk/sites/default/files/Plymouth_Discr-etionary_Business_Rates_Scheme_Policy_2017.pdf">https://www.plymouth.gov.uk/sites/default/files/Plymouth_Discr-etionary_Business_Rates_Scheme_Policy_2017.pdf</a>   |
| <b>Poole</b>                 | <a href="https://www.bournemouth.gov.uk/councildemocratic/CouncilMeetings/CouncilMeetingsDocs/CabinetMemberDecisions/cmd-business-rates-revaluation-support-scheme-full.pdf">https://www.bournemouth.gov.uk/councildemocratic/CouncilMeetings/CouncilMeetingsDocs/CabinetMemberDecisions/cmd-business-rates-revaluation-support-scheme-full.pdf</a>   |
| <b>Portsmouth</b>            | <a href="https://www.portsmouth.gov.uk/ext/documents-external/cou-business-rates-discretionary-relief-in-respect-of-revaluation-support-policy.pdf">https://www.portsmouth.gov.uk/ext/documents-external/cou-business-rates-discretionary-relief-in-respect-of-revaluation-support-policy.pdf</a>   |
| <b>Preston</b>               | <a href="file:///C:/Users/USER1/Downloads/Revaluation-Support-Scheme-2017-Preston.pdf">file:///C:/Users/USER1/Downloads/Revaluation-Support-Scheme-2017-Preston.pdf</a>   |
| <b>Reading</b>               | <a href="http://www.reading.gov.uk/media/7694/item14/pdf/item14.pdf">http://www.reading.gov.uk/media/7694/item14/pdf/item14.pdf</a>   |
| <b>Redditch</b>              | <a href="https://www.ribblevalley.gov.uk/download/meetings/id/6305/agenda_item_16_-_budget_2017_business_rate_relief_schemes_update">https://www.ribblevalley.gov.uk/download/meetings/id/6305/agenda_item_16_-_budget_2017_business_rate_relief_schemes_update</a>   |
| <b>Reigate and Banstead</b>  | <a href="http://www.reigate-banstead.gov.uk/download/downloads/id/3616/discretionary_relief_scheme_2017_policy.xml">http://www.reigate-banstead.gov.uk/download/downloads/id/3616/discretionary_relief_scheme_2017_policy.xml</a>   |
| <b>Ribble Valley</b>         | <a href="https://www.ribblevalley.gov.uk/download/meetings/id/6305/agenda_item_16_-_budget_2017_business_rate_relief_schemes_update">https://www.ribblevalley.gov.uk/download/meetings/id/6305/agenda_item_16_-_budget_2017_business_rate_relief_schemes_update</a>   |
| <b>Richmondshire</b>         | <a href="http://www.richmondshire.gov.uk/images/files/council-and-democracy/meetings-of-the-district-council/corporate-board/2017_2018/12_Sept_17/170912_Item_8_-_Discretionary_Rate_Relief.pdf">http://www.richmondshire.gov.uk/images/files/council-and-democracy/meetings-of-the-district-council/corporate-board/2017_2018/12_Sept_17/170912_Item_8_-_Discretionary_Rate_Relief.pdf</a> Page 85   |

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| <b>Rochdale</b>       | <a href="http://www.rochdale.gov.uk/pdf/2017-07-26-discretionary-rate-relief-policy-v1.pdf">http://www.rochdale.gov.uk/pdf/2017-07-26-discretionary-rate-relief-policy-v1.pdf</a>   |
| <b>Rochford</b>       | <a href="https://rochford.cmis.uk.com/Rochford/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=E%2fMG2pTzCLGX6QD60D%2bVy75aROlaZrPx61tCO6mJ0sy4E5rjgv%2f31Q%3d%3d&amp;rUzwRPf%2bZ3zd4E7lkn8LWw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWctPHwdhUfCZ%2fLUQzgA2uL5iNRG4jdQ%3d%3d&amp;mCTIbCubSFfXsDGW9lXnl%3d%3d=hFflUdN3100%3d&amp;kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&amp;uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJff55vVA%3d&amp;FgPIIEJYlotS%2bYGoBi5oIA%3d%3d=NHdURQburHA%3d&amp;d9Qij0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3d&amp;WGewmoAfeNR9xqBux0r1Q8za60lavYmz=ctNJff55vVA%3d&amp;WGewmoAfeNQ16B2MHuCPMRKZMwaG1PaO=ctNJff55vVA%3d">https://rochford.cmis.uk.com/Rochford/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=E%2fMG2pTzCLGX6QD60D%2bVy75aROlaZrPx61tCO6mJ0sy4E5rjgv%2f31Q%3d%3d&amp;rUzwRPf%2bZ3zd4E7lkn8LWw%3d%3d=pwRE6AGJFLDNlh225F5QMaQWctPHwdhUfCZ%2fLUQzgA2uL5iNRG4jdQ%3d%3d&amp;mCTIbCubSFfXsDGW9lXnl%3d%3d=hFflUdN3100%3d&amp;kCx1AnS9%2fpWZQ40DXFvdEw%3d%3d=hFflUdN3100%3d&amp;uJovDxwdjMPoYv%2bAJvYtyA%3d%3d=ctNJff55vVA%3d&amp;FgPIIEJYlotS%2bYGoBi5oIA%3d%3d=NHdURQburHA%3d&amp;d9Qij0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3d&amp;WGewmoAfeNR9xqBux0r1Q8za60lavYmz=ctNJff55vVA%3d&amp;WGewmoAfeNQ16B2MHuCPMRKZMwaG1PaO=ctNJff55vVA%3d</a> |
| <b>Rother</b>         | <a href="http://www.rother.gov.uk/CHttpHandler.ashx?id=28921&amp;p=0">http://www.rother.gov.uk/CHttpHandler.ashx?id=28921&amp;p=0</a>   |
| <b>Rotherham</b>      | <a href="http://www.rotherham.gov.uk/download/downloads/id/3592/valuation_support_scheme.pdf">http://www.rotherham.gov.uk/download/downloads/id/3592/valuation_support_scheme.pdf</a>   |
| <b>Rugby</b>          | <a href="https://www.rugby.gov.uk/info/20038/business_rates/22/business_rates_rate_reductions_and_exemptions/3">https://www.rugby.gov.uk/info/20038/business_rates/22/business_rates_rate_reductions_and_exemptions/3</a>   |
| <b>Runnymede</b>      | <a href="file:///C:/Users/USER1/Downloads/Spring%20Budget%202017%20Discretionary%20Relief%20Policy..pdf">file:///C:/Users/USER1/Downloads/Spring%20Budget%202017%20Discretionary%20Relief%20Policy..pdf</a>   |
| <b>Rushcliffe</b>     | <a href="http://www.rushcliffe.gov.uk/media/rushcliffe/media/documents/pdf/councilanddemocracy/2017/september/12septembercabinet/Agenda%20Item%207%20Discretionary%20Rates%20update%20.pdf">http://www.rushcliffe.gov.uk/media/rushcliffe/media/documents/pdf/councilanddemocracy/2017/september/12septembercabinet/Agenda%20Item%207%20Discretionary%20Rates%20update%20.pdf</a>   |
| <b>Rushmoor</b>       | <a href="http://www.rushmoor.gov.uk/article/10318/Local-discretionary-revaluation-relief-scheme">http://www.rushmoor.gov.uk/article/10318/Local-discretionary-revaluation-relief-scheme</a>   |
| <b>Rutland</b>        | <a href="https://www.rutland.gov.uk/my-business/business-rates/reevaluation-rate-relief/">https://www.rutland.gov.uk/my-business/business-rates/reevaluation-rate-relief/</a>   |
| <b>Ryedale</b>        | <a href="https://www.ryedale.gov.uk/business/business-rates/business-rate-relief.html">https://www.ryedale.gov.uk/business/business-rates/business-rate-relief.html</a>   |
| <b>St Edmundsbury</b> | <a href="http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm">http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm</a>   |
| <b>St Helens</b>      | <a href="https://www.sthelens.gov.uk/media/6905/drr-revaluation-policy.pdf">https://www.sthelens.gov.uk/media/6905/drr-revaluation-policy.pdf</a>   |
| <b>Salford</b>        | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKFwi-valy4e7XAhVilSAKHahVABIQFggnMAA&amp;url=https%3A%2F%2Fwww.salford.gov.uk%2Fbusiness%2Fbusiness-rates%2Fbusiness-rates-relief%2F&amp;usg=AOvVaw2kJSRjVoi0P40y1GNTSvz1">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKFwi-valy4e7XAhVilSAKHahVABIQFggnMAA&amp;url=https%3A%2F%2Fwww.salford.gov.uk%2Fbusiness%2Fbusiness-rates%2Fbusiness-rates-relief%2F&amp;usg=AOvVaw2kJSRjVoi0P40y1GNTSvz1</a>   |
| <b>Sandwell</b>       | <a href="http://www.sandwell.gov.uk/download/downloads/id/25670/updated_non_domestic_rates_discretionary_rate_relief_policy_2017.pdf">http://www.sandwell.gov.uk/download/downloads/id/25670/updated_non_domestic_rates_discretionary_rate_relief_policy_2017.pdf</a>   |
| <b>Sefton</b>         | <a href="https://www.sefton.gov.uk/business/business-rates/reliefs-and-exemptions.aspx">https://www.sefton.gov.uk/business/business-rates/reliefs-and-exemptions.aspx</a>   |

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| <b>Selby</b>                | <a href="http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiG8OXm_vPxAhVdK8AKHS_TwCRsQFgggMAA&amp;url=http%3A%2F%2Fwww.selby.gov.uk%2Ffile%2F27481%2Fdownload%3Ftoken%3DPgjSpKD3&amp;usg=AOvVaw18lDzeXCg3JFFCOYUovvdB">http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiG8OXm_vPxAhVdK8AKHS_TwCRsQFgggMAA&amp;url=http%3A%2F%2Fwww.selby.gov.uk%2Ffile%2F27481%2Fdownload%3Ftoken%3DPgjSpKD3&amp;usg=AOvVaw18lDzeXCg3JFFCOYUovvdB</a><br>Page 82   |
| <b>Sevenoaks</b>            | <a href="http://cds.sevenoaks.gov.uk/documents/s31911/06%20Discretionary%20Local%20Business%20Rate%20Relief%20Scheme.pdf?J=1">http://cds.sevenoaks.gov.uk/documents/s31911/06%20Discretionary%20Local%20Business%20Rate%20Relief%20Scheme.pdf?J=1</a>  |
| <b>Shepway</b>              | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiQ5JWi-fPxAhUKI8AKHWT8ChMQFggpMAE&amp;url=https%3A%2F%2Fwww.shepway.gov.uk%2Fmoderngov%2Fdocuments%2Fg3225%2FPublic%2520reports%2520pack%252011th-Oct-2017%252017.00%2520Cabinet.pdf%3FT%3D10&amp;usg=AOvVaw1kQ_nlOrNDYIiWUzU2nVhF">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiQ5JWi-fPxAhUKI8AKHWT8ChMQFggpMAE&amp;url=https%3A%2F%2Fwww.shepway.gov.uk%2Fmoderngov%2Fdocuments%2Fg3225%2FPublic%2520reports%2520pack%252011th-Oct-2017%252017.00%2520Cabinet.pdf%3FT%3D10&amp;usg=AOvVaw1kQ_nlOrNDYIiWUzU2nVhF</a><br>Page 75 |
| <b>Shropshire</b>           | <a href="https://shropshire.gov.uk/business-rates/rates-relief-and-exemptions/2017-revaluation-discretionary-rate-relief/">https://shropshire.gov.uk/business-rates/rates-relief-and-exemptions/2017-revaluation-discretionary-rate-relief/</a>  |
| <b>Slough</b>               | <a href="http://www.slough.gov.uk/downloads/business-rates-revaluation-support-scheme.pdf">http://www.slough.gov.uk/downloads/business-rates-revaluation-support-scheme.pdf</a>  |
| <b>Solihull</b>             | <a href="http://eservices.solihull.gov.uk/mgInternet/icListDocuments.aspx?CId=130&amp;MIId=6567&amp;Ver=4">http://eservices.solihull.gov.uk/mgInternet/icListDocuments.aspx?CId=130&amp;MIId=6567&amp;Ver=4</a>  |
| <b>South Bucks</b>          | <a href="http://www.southbucks.gov.uk/localrelief17">http://www.southbucks.gov.uk/localrelief17</a>  |
| <b>South Cambridgeshire</b> | <a href="http://scambs.moderngov.co.uk/documents/s102810/Minutes%2022082017%20Finance%20and%20Staffing%20Portfolio%20Holders%20Meeting.pdf">http://scambs.moderngov.co.uk/documents/s102810/Minutes%2022082017%20Finance%20and%20Staffing%20Portfolio%20Holders%20Meeting.pdf</a>  |
| <b>South Hams</b>           | <a href="https://mg.southhams.gov.uk/documents/s4399/Draft%20South%20Hams%20Locally%20administered%20discretionary%20rate%20relief%20policy.pdf">https://mg.southhams.gov.uk/documents/s4399/Draft%20South%20Hams%20Locally%20administered%20discretionary%20rate%20relief%20policy.pdf</a>  |
| <b>South Holland</b>        | <a href="https://democracy.sholland.gov.uk/documents/s18945/Appendix%20A%20-%20Locally%20Administered%20Business%20Rate%20Relief%20Scheme.pdf">https://democracy.sholland.gov.uk/documents/s18945/Appendix%20A%20-%20Locally%20Administered%20Business%20Rate%20Relief%20Scheme.pdf</a>  |
| <b>South Kesteven</b>       | <a href="http://moderngov.southkesteven.gov.uk/documents/s18006/CFM424%20Discretionary%20Business%20Rate%20Relief%20June2017.pdf">http://moderngov.southkesteven.gov.uk/documents/s18006/CFM424%20Discretionary%20Business%20Rate%20Relief%20June2017.pdf</a>  |
| <b>South Lakeland</b>       | <a href="https://www.southlakeland.gov.uk/media/4286/sldc-final-discretionary-relief-scheme.pdf">https://www.southlakeland.gov.uk/media/4286/sldc-final-discretionary-relief-scheme.pdf</a>  |
| <b>South Norfolk</b>        | <a href="https://www.south-norfolk.gov.uk/spring-budget-2017-announcements">https://www.south-norfolk.gov.uk/spring-budget-2017-announcements</a>  |

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| <b>South Northamptonshire</b>  | <a href="http://modgov.southnorthants.gov.uk/documents/s18940/Appendix%20A%20-%20Local%20Discretionary%20Business%20Rate%20Relief%20Scheme.pdf">http://modgov.southnorthants.gov.uk/documents/s18940/Appendix%20A%20-%20Local%20Discretionary%20Business%20Rate%20Relief%20Scheme.pdf</a>  |
| <b>South Oxfordshire</b>       | <a href="http://www.southoxon.gov.uk/business/business-rates/business-rates-relief/discretionary-revaluation-relief">http://www.southoxon.gov.uk/business/business-rates/business-rates-relief/discretionary-revaluation-relief</a>  |
| <b>South Ribble</b>            | <a href="http://egenda.southribble.gov.uk/aksribble/images/att6495.pdf">http://egenda.southribble.gov.uk/aksribble/images/att6495.pdf</a>  |
| <b>South Somerset</b>          | <a href="https://www.southsomerset.gov.uk/business-rates/advice--guidance/business-rate-relief/">https://www.southsomerset.gov.uk/business-rates/advice--guidance/business-rate-relief/</a>  |
| <b>South Staffordshire</b>     | <a href="https://services.sstaffs.gov.uk/CMIS/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=MLFoCprz1BzyoL8dNtuULnfSY6juFocAFb3eKGGUWUHFJ7MM3j83zg%3D%3D&amp;rUzwRPF%2BZ3zd4E7lkn8Lyw%3D%3D=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2FLUQzgA2uL5jNRG4jdQ%3D%3D&amp;mCTIbCubSFfXsDGW9IXnl%3D%3D=hFflUdN3100%3D&amp;kCx1AnS9%2FpWZQ40DXFvdEw%3D%3D=hFflUdN3100%3D&amp;uJovDxwdjMPoYv%2BAJvYtyA%3D%3D=ctNJff55vVA%3D&amp;FgPIIEJYlotS%2BYGoBi5oIA%3D%3D=NHDURQburHA%3D&amp;d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3D&amp;WGewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D&amp;WGWewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D">https://services.sstaffs.gov.uk/CMIS/Document.ashx?czJKcaeAi5tUFL1DTL2UE4zNRBcoShgo=MLFoCprz1BzyoL8dNtuULnfSY6juFocAFb3eKGGUWUHFJ7MM3j83zg%3D%3D&amp;rUzwRPF%2BZ3zd4E7lkn8Lyw%3D%3D=pwRE6AGJFLDNlh225F5QMaQWCtPHwdhUfCZ%2FLUQzgA2uL5jNRG4jdQ%3D%3D&amp;mCTIbCubSFfXsDGW9IXnl%3D%3D=hFflUdN3100%3D&amp;kCx1AnS9%2FpWZQ40DXFvdEw%3D%3D=hFflUdN3100%3D&amp;uJovDxwdjMPoYv%2BAJvYtyA%3D%3D=ctNJff55vVA%3D&amp;FgPIIEJYlotS%2BYGoBi5oIA%3D%3D=NHDURQburHA%3D&amp;d9Qjj0ag1Pd993jsyOJqFvmyB7X0CSQK=ctNJff55vVA%3D&amp;WGWewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D&amp;WGWewmoAfeNR9xqBux0r1Q8Za60lavYmz=ctNJff55vVA%3D</a> |
| <b>South Tyneside</b>          | <a href="file:///C:/Users/USER1/Downloads/9 August 2017 - Cabinet.pdf">file:///C:/Users/USER1/Downloads/9 August 2017 - Cabinet.pdf</a>  |
| <b>Southend-on-Sea</b>         | <a href="http://www.southend.gov.uk/info/200012/business_rates/469/changes_to_non-domestic_rates">http://www.southend.gov.uk/info/200012/business_rates/469/changes_to_non-domestic_rates</a>  |
| <b>Stafford</b>                | <a href="https://www.google.com/url?q=http://www.staffordbc.gov.uk/document/id/3045E2EB-6173-4DBE-9475-0F6AFB09FF1C&amp;sa=U&amp;ved=0ahUKewiFpeH52t_XAhVCRoKHZdiDJEQFggOMAQ&amp;client=internal-uds-cse&amp;cx=004271643020370349940:6kr0ltizuaa&amp;usg=AOvVaw1PuLtoiIBYkup0GdvXLtL">https://www.google.com/url?q=http://www.staffordbc.gov.uk/document/id/3045E2EB-6173-4DBE-9475-0F6AFB09FF1C&amp;sa=U&amp;ved=0ahUKewiFpeH52t_XAhVCRoKHZdiDJEQFggOMAQ&amp;client=internal-uds-cse&amp;cx=004271643020370349940:6kr0ltizuaa&amp;usg=AOvVaw1PuLtoiIBYkup0GdvXLtL</a>  |
| <b>Staffordshire Moorlands</b> | <a href="https://democracy.staffs Moorlands.gov.uk/documents/g774/Public%20reports%20pack%2010th-Oct-2017%2014.00%20Cabinet.pdf?T=10">https://democracy.staffs Moorlands.gov.uk/documents/g774/Public%20reports%20pack%2010th-Oct-2017%2014.00%20Cabinet.pdf?T=10</a>  |
| <b>Stevenage</b>               | <a href="http://www.stevenage.gov.uk/content/committees/182083/182087/182091/Executive-19-September_2107-Item4.pdf">http://www.stevenage.gov.uk/content/committees/182083/182087/182091/Executive-19-September_2107-Item4.pdf</a>  |
| <b>Stockport</b>               | <a href="http://democracy.stockport.gov.uk/documents/s125642/Business%20Rates%20Relief%20Post%20Revaluation%20Main%20Report.pdf">http://democracy.stockport.gov.uk/documents/s125642/Business%20Rates%20Relief%20Post%20Revaluation%20Main%20Report.pdf</a>  |
| <b>Stockton-on-Tees</b>        | <a href="https://www.stockton.gov.uk/media/875748/revaluation-relief-scheme.docx">https://www.stockton.gov.uk/media/875748/revaluation-relief-scheme.docx</a>  |
| <b>Stoke-on-Trent</b>          | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKewiBrNPU6fPXAhXiJ8AKHXP aAh0QFggqMAA&amp;url=https%3A%2F%2Fwww.stoke.gov.uk%2Fdownload%2Fdownloads%2Fid%2F818%2Fdiscretionary_rate_relief.pdf&amp;usg=AOvVaw3olpH6ac_Dl2F49V17_U9e">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKewiBrNPU6fPXAhXiJ8AKHXP aAh0QFggqMAA&amp;url=https%3A%2F%2Fwww.stoke.gov.uk%2Fdownload%2Fdownloads%2Fid%2F818%2Fdiscretionary_rate_relief.pdf&amp;usg=AOvVaw3olpH6ac_Dl2F49V17_U9e</a>  |

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| <b>Stratford-on-Avon</b>  | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiX1dLN6PPXAhUDIMAKHRBsBhIQFggnMAA&amp;url=https%3A%2F%2Fdemocracy.stratford.gov.uk%2Fdocuments%2Fb9134%2FDiscretionary%2520Non-Domestic%2520Rate%2520Relief%2520Policy%252009th-Oct-2017%252014.00%2520The%2520Cabinet.pdf%3FT%3D9%26Tx%3D1&amp;usg=AOvVaw1r1WSg7t0zyW0sETntbhJi">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiX1dLN6PPXAhUDIMAKHRBsBhIQFggnMAA&amp;url=https%3A%2F%2Fdemocracy.stratford.gov.uk%2Fdocuments%2Fb9134%2FDiscretionary%2520Non-Domestic%2520Rate%2520Relief%2520Policy%252009th-Oct-2017%252014.00%2520The%2520Cabinet.pdf%3FT%3D9%26Tx%3D1&amp;usg=AOvVaw1r1WSg7t0zyW0sETntbhJi</a><br>See page 46 |
| <b>Stroud</b>             | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwi-loWf6PPXAhXnAMAKHftuAREQFggnMAA&amp;url=https%3A%2F%2Fwww.stroud.gov.uk%2Fmedia%2F356184%2Fitem-10-discretionary-rate-relief-scheme.pdf&amp;usg=AOvVaw0Z7fuyDvPnvPd4rKR5bwOn">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwi-loWf6PPXAhXnAMAKHftuAREQFggnMAA&amp;url=https%3A%2F%2Fwww.stroud.gov.uk%2Fmedia%2F356184%2Fitem-10-discretionary-rate-relief-scheme.pdf&amp;usg=AOvVaw0Z7fuyDvPnvPd4rKR5bwOn</a>  |
| <b>Suffolk Coastal</b>    | <a href="http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm">http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm</a>  |
| <b>Surrey Heath</b>       | <a href="http://www.surreyheath.gov.uk/raterelief#2017springbudgetDRS">http://www.surreyheath.gov.uk/raterelief#2017springbudgetDRS</a>  |
| <b>Sutton</b>             | <a href="https://www.sutton.gov.uk/info/200646/business_rates/1290/exemptions_and_reliefs/10">https://www.sutton.gov.uk/info/200646/business_rates/1290/exemptions_and_reliefs/10</a>  |
| <b>Swale</b>              | <a href="http://services.swale.gov.uk/meetings/documents/s8194/ITEM%205%20Cabinet%20-%20Revaluation%20Discretionary%20Rate%20Relief%20August%202017%20V2.pdf">http://services.swale.gov.uk/meetings/documents/s8194/ITEM%205%20Cabinet%20-%20Revaluation%20Discretionary%20Rate%20Relief%20August%202017%20V2.pdf</a>  |
| <b>Swindon</b>            | <a href="https://www.swindon.gov.uk/info/20041/business_rates/841/limiting_rate_increases_and_reductions_for_public_houses">https://www.swindon.gov.uk/info/20041/business_rates/841/limiting_rate_increases_and_reductions_for_public_houses</a>  |
| <b>Tameside</b>           | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwinwOOGovHXAhXhCMAKHRtIBRcQFggvMAE&amp;url=https%3A%2F%2Fwww.tameside.gov.uk%2FTamesideMBC%2Fmedia%2FBusiness-Rates%2FDiscretionaryReliefScheme.docx&amp;usg=AOvVaw3nytQWpL7LH4WQ5mhriakd">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwinwOOGovHXAhXhCMAKHRtIBRcQFggvMAE&amp;url=https%3A%2F%2Fwww.tameside.gov.uk%2FTamesideMBC%2Fmedia%2FBusiness-Rates%2FDiscretionaryReliefScheme.docx&amp;usg=AOvVaw3nytQWpL7LH4WQ5mhriakd</a>  |
| <b>Tamworth</b>           | <a href="http://democracy.tamworth.gov.uk/documents/g2040/Public%20reports%20pack%2019th-Oct-2017%2018.00%20Cabinet.pdf?T=10">http://democracy.tamworth.gov.uk/documents/g2040/Public%20reports%20pack%2019th-Oct-2017%2018.00%20Cabinet.pdf?T=10</a><br>(page 61)   |
| <b>Tandridge</b>          | <a href="https://www.tandridge.gov.uk/Business-and-licensing/Business-rates/Business-rates-reductions">https://www.tandridge.gov.uk/Business-and-licensing/Business-rates/Business-rates-reductions</a>  |
| <b>Taunton Deane</b>      | <a href="http://www2.tauntondeane.gov.uk/webpages/tdbcagendas/RtnPDF.aspx?ImgName=Item+8.PDF&amp;PMI=20171972">http://www2.tauntondeane.gov.uk/webpages/tdbcagendas/RtnPDF.aspx?ImgName=Item+8.PDF&amp;PMI=20171972</a>  |
| <b>Teignbridge</b>        | <a href="https://www.teignbridge.gov.uk/media/6129/business-rates-drr-policy.pdf">https://www.teignbridge.gov.uk/media/6129/business-rates-drr-policy.pdf</a> (page 48)  |
| <b>Telford and Wrekin</b> | <a href="http://www.telford.gov.uk/info/20182/business_rates/3383/locally_administered_temporary_discretionary_relief_scheme">http://www.telford.gov.uk/info/20182/business_rates/3383/locally_administered_temporary_discretionary_relief_scheme</a>  |



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|------------------------------|---|
| <b>Tendring</b>              | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwuwofsyfvXAhVEDM AKHcyhCMIQFggzMAI&amp;url=https%3A%2F%2Fwww.tendringdc.gov.uk%2Fbusiness%2Fnn-dr-business-rates%2Fchanges-announced-spring-budget-2017&amp;usg=AOvVaw2e6NwMer2B7cGxJalPoTJc">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwuwofsyfvXAhVEDM AKHcyhCMIQFggzMAI&amp;url=https%3A%2F%2Fwww.tendringdc.gov.uk%2Fbusiness%2Fnn-dr-business-rates%2Fchanges-announced-spring-budget-2017&amp;usg=AOvVaw2e6NwMer2B7cGxJalPoTJc</a>   |
| <b>Test Valley</b>           | <a href="http://www.testvalley.gov.uk/assets/attach/1642/Discretionary%20rate%20relief%20policy%202017%2010%2026%20Final.pdf">http://www.testvalley.gov.uk/assets/attach/1642/Discretionary%20rate%20relief%20policy%202017%2010%2026%20Final.pdf</a>   |
| <b>Tewkesbury</b>            | <a href="http://minutes.tewkesbury.gov.uk/documents/g2479/Public%20reports%20pack%20Wednesday%2030-Aug-2017%2014.00%20Executive.pdf?T=10">http://minutes.tewkesbury.gov.uk/documents/g2479/Public%20reports%20pack%20Wednesday%2030-Aug-2017%2014.00%20Executive.pdf?T=10</a>   |
| <b>Thanet</b>                | <a href="https://www.thanet.gov.uk/the-thanet-magazine/press-releases/2017/september/discretionary-business-relief/">https://www.thanet.gov.uk/the-thanet-magazine/press-releases/2017/september/discretionary-business-relief/</a>   |
| <b>Three Rivers</b>          | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwj4tufyfvXAhUsKsAKHfoqBEYQFggsMAE&amp;url=http%3A%2F%2Fwww.threerivers.gov.uk%2Fdownload%3Fid%3D40839&amp;usg=AOvVaw1vPaeR0wJtL7em6bf4G5Dj">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwj4tufyfvXAhUsKsAKHfoqBEYQFggsMAE&amp;url=http%3A%2F%2Fwww.threerivers.gov.uk%2Fdownload%3Fid%3D40839&amp;usg=AOvVaw1vPaeR0wJtL7em6bf4G5Dj</a>   |
| <b>Tonbridge and Malling</b> | <a href="https://www.tmbc.gov.uk/_data/assets/pdf_file/0012/389766/Tonbridge-Discretionary-Business-Rates-Scheme-Policy-2017-v1.3.pdf">https://www.tmbc.gov.uk/_data/assets/pdf_file/0012/389766/Tonbridge-Discretionary-Business-Rates-Scheme-Policy-2017-v1.3.pdf</a>   |
| <b>Torbay</b>                | <a href="http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwir2s6r4vPXAhVhBMAKHfBLDBAQFggxMAI&amp;url=http%3A%2F%2Fwww.torbay.gov.uk%2FDemocraticServices%2FieDecisionDetails.aspx%3Fid%3D627%26LLL%3D0&amp;usg=AOvVaw0MZBw40w9ezL4-zS05iJvH">http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwir2s6r4vPXAhVhBMAKHfBLDBAQFggxMAI&amp;url=http%3A%2F%2Fwww.torbay.gov.uk%2FDemocraticServices%2FieDecisionDetails.aspx%3Fid%3D627%26LLL%3D0&amp;usg=AOvVaw0MZBw40w9ezL4-zS05iJvH</a>   |
| <b>Torridge</b>              | <a href="http://www.torridge.gov.uk/discretionaryraterelief">http://www.torridge.gov.uk/discretionaryraterelief</a>   |
| <b>Trafford</b>              | <a href="http://www.trafford.gov.uk/business/business-rates/New-reliefs-2017.aspx">http://www.trafford.gov.uk/business/business-rates/New-reliefs-2017.aspx</a>   |
| <b>Tunbridge Wells</b>       | <a href="http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiT1MOI4fPXAhWKC8AKHSyoDxMQFgg3MAI&amp;url=http%3A%2F%2Fwww.tunbridgewells.gov.uk%2F_data%2Fassets%2Fpdf_file%2F0004%2F158530%2F5D77D62DA2D63273E0531401A8C0CD64_Business_Rates_Discretionary_Rate_Relief.pdf&amp;usg=AOvVaw3mQ-T6ZxVMefM0Dk9K94fu">http://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=3&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiT1MOI4fPXAhWKC8AKHSyoDxMQFgg3MAI&amp;url=http%3A%2F%2Fwww.tunbridgewells.gov.uk%2F_data%2Fassets%2Fpdf_file%2F0004%2F158530%2F5D77D62DA2D63273E0531401A8C0CD64_Business_Rates_Discretionary_Rate_Relief.pdf&amp;usg=AOvVaw3mQ-T6ZxVMefM0Dk9K94fu</a> |
| <b>Uttlesford</b>            | <a href="https://www.uttlesford.gov.uk/article/4202/New-information-about-business-rates">https://www.uttlesford.gov.uk/article/4202/New-information-about-business-rates</a>   |
| <b>Vale of White Horse</b>   | <a href="http://www.whitehorsedc.gov.uk/business/business-rates/business-rates-relief/discretionary-revaluation-relief">http://www.whitehorsedc.gov.uk/business/business-rates/business-rates-relief/discretionary-revaluation-relief</a>   |
| <b>Walsall</b>               | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwji5MXj3PPXAhUHCKMAKHc_cCRkQFggnMAA&amp;url=https%3A%2F%2Fgo.walsall.gov.uk%2Fbusiness%2Fbusiness_rates&amp;usg=AOvVaw0A6SmAsrwd73F5nDdXZBPc">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwji5MXj3PPXAhUHCKMAKHc_cCRkQFggnMAA&amp;url=https%3A%2F%2Fgo.walsall.gov.uk%2Fbusiness%2Fbusiness_rates&amp;usg=AOvVaw0A6SmAsrwd73F5nDdXZBPc</a>   |

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| <b>Warrington</b>       | <a href="https://www.warrington.gov.uk/download/downloads/id/14315/ndr_reliefs_-_appendix_1_wbc_scheme_-_3717_2.pdf">https://www.warrington.gov.uk/download/downloads/id/14315/ndr_reliefs_-_appendix_1_wbc_scheme_-_3717_2.pdf</a>   |
| <b>Warwick</b>          | <a href="https://www.warwickdc.gov.uk/info/20050/rate_relief/1181/local_discretionary_business_rate_relief_scheme">https://www.warwickdc.gov.uk/info/20050/rate_relief/1181/local_discretionary_business_rate_relief_scheme</a>   |
| <b>Watford</b>          | <a href="https://www.watford.gov.uk/info/20247/business_rates/614/2017_business_rates_revaluation">https://www.watford.gov.uk/info/20247/business_rates/614/2017_business_rates_revaluation</a>   |
| <b>Waveney</b>          | <a href="http://www.eastsuffolk.gov.uk/assets/Discretionary-business-rate-relief-WDC.pdf">http://www.eastsuffolk.gov.uk/assets/Discretionary-business-rate-relief-WDC.pdf</a>   |
| <b>Waverley</b>         | <a href="http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm">http://www.angliarevenues.gov.uk/services/businessrates/relief_exemption/index.cfm</a>   |
| <b>Wealden</b>          | <a href="http://www.wealden.gov.uk/Wealden/Business/Business_Rates/Rates_Relief/Benefits_Discretionary_Business_Rate_Relief_Scheme.aspx">http://www.wealden.gov.uk/Wealden/Business/Business_Rates/Rates_Relief/Benefits_Discretionary_Business_Rate_Relief_Scheme.aspx</a>   |
| <b>Wellingborough</b>   | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKewiKqvH8mfHXAhWGF8AKHeimAxwQFggnMAA&amp;url=http%3A%2F%2Fwww.wellingborough.gov.uk%2Fdownload%2Fmeetings%2Fid%2F5131%2Fdownload_the_report_item_9_-_discretionary_rate_relief&amp;usg=AOvVaw1G6tZWHwff0b5mTIZnKh7">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKewiKqvH8mfHXAhWGF8AKHeimAxwQFggnMAA&amp;url=http%3A%2F%2Fwww.wellingborough.gov.uk%2Fdownload%2Fmeetings%2Fid%2F5131%2Fdownload_the_report_item_9_-_discretionary_rate_relief&amp;usg=AOvVaw1G6tZWHwff0b5mTIZnKh7</a> |
| <b>Welwyn Hatfield</b>  | <a href="http://democracy.welhat.gov.uk/documents/s6024/7a%20-%20NDR%20Budget%20Changes%20Discretionary%20Relief%20Scheme%20final.pdf">http://democracy.welhat.gov.uk/documents/s6024/7a%20-%20NDR%20Budget%20Changes%20Discretionary%20Relief%20Scheme%20final.pdf</a>   |
| <b>West Devon</b>       | <a href="http://mg.swdevon.gov.uk/documents/s6296/Appendix%201.pdf">http://mg.swdevon.gov.uk/documents/s6296/Appendix%201.pdf</a>   |
| <b>West Lancashire</b>  | <a href="https://democracy.westlancs.gov.uk/documents/s7291/Business%20Rates%20relief%20report.pdf">https://democracy.westlancs.gov.uk/documents/s7291/Business%20Rates%20relief%20report.pdf</a>   |
| <b>West Lindsey</b>     | <a href="https://www.west-lindsey.gov.uk/my-business/business-rates/spring-budget-2017-business-rates/local-discretionary-rate-relief-scheme/">https://www.west-lindsey.gov.uk/my-business/business-rates/spring-budget-2017-business-rates/local-discretionary-rate-relief-scheme/</a>   |
| <b>West Oxfordshire</b> | <a href="http://www.westoxon.gov.uk/business/business-rates/rate-relief/">http://www.westoxon.gov.uk/business/business-rates/rate-relief/</a>   |
| <b>West Somerset</b>    | <a href="https://www.westsomersetonline.gov.uk/getattachment/Council---Democracy/Council-Meetings/Scrutiny-Committee-Meetings/Scrutiny---3-August-2017/Agenda-Item-10---Business-Rates-Revaluation-Relief.pdf.aspx">https://www.westsomersetonline.gov.uk/getattachment/Council---Democracy/Council-Meetings/Scrutiny-Committee-Meetings/Scrutiny---3-August-2017/Agenda-Item-10---Business-Rates-Revaluation-Relief.pdf.aspx</a>   |
| <b>Wigan</b>            | <a href="https://www.wigan.gov.uk/Docs/PDF/Business/Business-Support,-Finance-and-Grants/Discretionary-Rate-Relief-Scheme.pdf">https://www.wigan.gov.uk/Docs/PDF/Business/Business-Support,-Finance-and-Grants/Discretionary-Rate-Relief-Scheme.pdf</a>   |
| <b>Wiltshire</b>        | <a href="http://cms.wiltshire.gov.uk/documents/s133648/Business%20Rates%20Discretionary%20Relief%20Scheme.pdf">http://cms.wiltshire.gov.uk/documents/s133648/Business%20Rates%20Discretionary%20Relief%20Scheme.pdf</a>   |

|                      |   |
|----------------------|---|
| <b>Winchester</b>    | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiR4anix vXAhWsAcAKH WVrDSwQFqgsMAE&amp;url=http%3A%2F%2Fwww.winchester.gov.uk%2Fbusiness%2Fbusiness-rates%2Fexplanatory-notes-for-business-rates&amp;usq=AOvVaw1CZ8206JDaTMpwlcvwb9GF">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=2&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwiR4anix vXAhWsAcAKH WVrDSwQFqgsMAE&amp;url=http%3A%2F%2Fwww.winchester.gov.uk%2Fbusiness%2Fbusiness-rates%2Fexplanatory-notes-for-business-rates&amp;usq=AOvVaw1CZ8206JDaTMpwlcvwb9GF</a>                                       |
| <b>Wirral</b>        | <a href="https://democracy.wirral.gov.uk/documents/s50043535/NNDR%20Rate%20Relief%20Policy%202017-2018%20Report.pdf">https://democracy.wirral.gov.uk/documents/s50043535/NNDR%20Rate%20Relief%20Policy%202017-2018%20Report.pdf</a>   |
| <b>Woking</b>        | file:///C:/Users/USER1/Downloads/8a Appendix 1 Business Rates Relief Schemes.pdf  |
| <b>Wokingham</b>     | <a href="https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwjb5qnrIN3XAhWFicAKHZfyCzQQFggmMAA&amp;url=http%3A%2F%2Fwww.wokingham.gov.uk%2Fbusiness-and-licensing%2Fbusiness-and-growth%2Fbusiness-rate-relief-and-reductions%2F&amp;usg=AOvVaw3riBrPyEGKFTbJbNwheRaX">https://www.google.co.uk/url?sa=t&amp;rct=j&amp;q=&amp;esrc=s&amp;source=web&amp;cd=1&amp;cad=rja&amp;uact=8&amp;ved=0ahUKEwjb5qnrIN3XAhWFicAKHZfyCzQQFggmMAA&amp;url=http%3A%2F%2Fwww.wokingham.gov.uk%2Fbusiness-and-licensing%2Fbusiness-and-growth%2Fbusiness-rate-relief-and-reductions%2F&amp;usg=AOvVaw3riBrPyEGKFTbJbNwheRaX</a> |
| <b>Wolverhampton</b> | <a href="http://www.wolverhampton.gov.uk/CHttpHandler.ashx?id=13782&amp;p=0">http://www.wolverhampton.gov.uk/CHttpHandler.ashx?id=13782&amp;p=0</a>   |
| <b>Worcester</b>     | <a href="https://www.worcester.gov.uk/business-rate-reductions">https://www.worcester.gov.uk/business-rate-reductions</a>   |
| <b>Worthing</b>      | <a href="https://www.adur-worthing.gov.uk/media/media,145825,en.pdf">https://www.adur-worthing.gov.uk/media/media,145825,en.pdf</a>   |
| <b>Wychavon</b>      | <a href="https://www.wychavon.gov.uk/discretionary-scheme">https://www.wychavon.gov.uk/discretionary-scheme</a>   |
| <b>Wycombe</b>       | <a href="https://www.wycombe.gov.uk/pages/Business/Business-rates/Business-rates-relief.aspx#Discretionarybusinessratescheme">https://www.wycombe.gov.uk/pages/Business/Business-rates/Business-rates-relief.aspx#Discretionarybusinessratescheme</a>   |
| <b>Wyre</b>          | <a href="http://www.wyre.gov.uk/download/meetings/id/3023/localised-discretionary-business-rate-relief-scheme-for-the-period-from-201718-to-202021-report">http://www.wyre.gov.uk/download/meetings/id/3023/localised-discretionary-business-rate-relief-scheme-for-the-period-from-201718-to-202021-report</a>   |
| <b>Wyre Forest</b>   | <a href="http://www.wyreforestdc.gov.uk/business-and-work/national-non-domestic-rates/help-with-nndr-bills/locally-administered-business-rates-relief-scheme-2017-18.aspx">http://www.wyreforestdc.gov.uk/business-and-work/national-non-domestic-rates/help-with-nndr-bills/locally-administered-business-rates-relief-scheme-2017-18.aspx</a>   |
| <b>York</b>          | <a href="http://democracy.york.gov.uk/documents/s114643/Annex%20A%20-%20Discretionary%20Rate%20Relief%20Policy.pdf">http://democracy.york.gov.uk/documents/s114643/Annex%20A%20-%20Discretionary%20Rate%20Relief%20Policy.pdf</a>   |

Allow us to finish with a few more quotes :

(the highlights in red are ours)

*"We propose that only businesses that have seen their business rate bills increase by £500 or more would be eligible for the relief scheme. This is because the value of any extra relief applied under this threshold would be negligible, and this needs to be balanced against the high administrative burden and cost for the Council to apply relief to every business with a minor bill increase".*

#### **Amount of relief**

Each application will be considered on a case by case basis up to a maximum of 100% of the business rates bill after all other reliefs and exemptions have been applied.

#### **Eligibility**

You may be eligible if:

- Your business rates have significantly increased as a result of the 2017 revaluation by 12.5 per cent or more.
- Your rateable value is less than £200,000.
- The increase is causing the business financial hardship.
- Granting the relief is in the interests of the city and local community.

- **And finally for now!**

**Calculation for award:** (((Net increase x multiplier based on transition\*) / Net charge) rounded down to two decimal places = award percentage) x Net charge = actual award value.

\* Multiplier based on small, medium and large properties, 0.25, 0.3 and 0.4 respectively.

**Thanks for showing interest in our work. All comments are welcome. We will continually up-date this document before the end of January 2018 and we would be pleased to receive any thoughts addressed to: Ian Sloan via : [reception@centre-p.co.uk](mailto:reception@centre-p.co.uk)**

**Please see Appendix A below which was added on the 2<sup>nd</sup> January 2018 to assist in the understanding of the implementation of the issues raised in this report.**

## APPENDIX A

Please note the document from which we have taken an extract (below) was published as a consultation document on 9<sup>th</sup> March 2017 and the method used for The Allocation of Resources, and the other issues covered by the consultation were confirmed by the government as being unaltered when confirmation of the scheme was given to all billing authorities in early summer of 2017

The Department stressed from the out-set that: **“It will be for billing authorities, in collaboration with other authorities operating within their area, to design their discretionary relief schemes and determine the eligibility of ratepayers for support. The schemes must clearly set out the criteria that ratepayers across the local authority area, or within specific locations within their areas need to meet in order to qualify for discretionary relief.”**

**This comment has been added to aid the understanding of a problem shown up by this report.** The DCLG have never stated that the only businesses who may benefit from this funding needed to have a Rateable Value post 1<sup>st</sup> April 2017 of less than £200,000; neither did they ever state that the only businesses who may benefit should be those seeing a rates payable increase of more than 12.5% . A significant proportion of billing authorities have however created schemes on this basis, using these figures.

Although it is a *discretionary* scheme and therefore councils are able to create any scheme, providing the funding is used to support those businesses seeing a rates (payable) increase following the 2017 revaluation, it is very clear from reading many council committee agendas that councils made decisions **believing incorrectly** the criteria had been set by central government. Appreciating that the vast majority of councils agreed a list of those occupiers unable to benefit from the relief, it was inevitable that council’s would see a substantial under-spend if these figures where used as the only guidelines.

Fortunately many council revenue officers did appreciate the flexibility given to them to create their own schemes, and have created some great schemes benefitting many local businesses, but sadly many have not, and have therefore created potential major under-spends, and in a number of cases some very “unfair” / “amazing” schemes in order to attempt to spend all the funding allocated to their local authority.

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Extract from : Department of Communities and Local Government (DCLG)

### Business Rates

Consultation on proposals on the design and implementation of the locally administered Business Rates Relief Scheme     Dated : 9<sup>th</sup> March 2017

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/598261/Discretionary\\_Business\\_Rates\\_Relief\\_Scheme\\_consultation.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/598261/Discretionary_Business_Rates_Relief_Scheme_consultation.pdf)

On page 7 this document reads:

### **The Allocation of Resources to Local Authorities**

4.1 The Government will make £300 million available to local authorities over four years from 2017-18, to provide discretionary relief to those ratepayers facing significant increases in their bills following the revaluation.

4.2 The Government is already providing support to such ratepayers through the transitional arrangements that it put in place following the revaluation; and through the additional support, announced at the Budget, to ratepayers who are losing some or all of their small business rate relief and to pubs.

4.3 The further £300 million is being made available for local authorities to develop their own discretionary relief schemes to deliver further targeted support to those hard-pressed ratepayers.

4.4 It will be for billing authorities, in collaboration with other authorities operating within their area, to design their discretionary relief schemes and determine the eligibility of ratepayers for support. The schemes must clearly set out the criteria that ratepayers across the local authority area, or within specific locations within their areas need to meet in order to qualify for discretionary relief.

4.5 The total resource available to support local authority's discretionary relief schemes is

| <b>£300million</b> |                  |                  |                  |
|--------------------|------------------|------------------|------------------|
| <b>20017-2018</b>  | <b>2018-2019</b> | <b>2019-2020</b> | <b>2020-2021</b> |
| <b>175</b>         | <b>85</b>        | <b>35</b>        | <b>5</b>         |

4.6 To allocate the resource between authorities the Government has assumed that authorities will provide support only to those ratepayers who are facing an increase in their bills following revaluation – and will make this a condition of the grant. It further assumes that, by and large, more support will be provided to;

occupying lower value properties

4.7 In line with those broad assumptions about how authorities will design their transitional relief schemes, we propose to allocate the available 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 the following conditions:

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

- summing the total increase in bills in all billing authority areas and distributing the available funding in each year in accordance with the formula:

$A \times B/C$ ,

Where:

A is the total funding available for the year;

B is the total increase in bills in an individual authority's area; and

C is the sum of the total increase in bills in all local authority areas.

4.8 Where the above formula produces an allocation of less than £100,000 in the first year of the programme, the amounts are topped-up to £100,000, in every case except that of the Isles of Scilly, which only has 445 rateable properties in total.