



Non-Domestic Rates - Hardship Relief



Stratford-on-Avon District Council

ICT & Revenues, Elizabeth House, Church Street, Stratford-upon-Avon. CV37 6HX

Telephone: 01789 267575 Minicom: 01789 260747 Website: www.stratford.gov.uk

If you find the text on this form difficult to read we may be able to supply it in a format better suited to your needs.

EXPLANATORY NOTES

Please read these notes (Pages 1 & 2) before completing the Application Form (Pages 3, 4 and 5). These notes are intended to give a helpful outline of the Hardship Relief scheme but they should not be regarded as a complete guide to the law.

1. What is the Hardship Relief Scheme?

Section 49 of the Local Government Finance Act 1988 gives the Council a discretionary power to reduce or remit the payment of rates by granting Hardship Relief. A quarter of the cost of any Hardship Relief granted falls directly on local Council Tax payers and, therefore, the Council must ensure that the granting of Hardship Relief benefits the wider community as well as the ratepayer concerned.

2. How is Hardship Relief granted?

Any Hardship Relief will normally be granted as a percentage of the rates payable for a specific period, usually the rating year in which the application is made. In some cases, interim decisions may be made subject to review in the light of the actual financial accounts for the period concerned.

An applicant who is granted Hardship Relief is entitled to re-apply for Hardship Relief in subsequent years and in the event of such a re-application the Council may require the ratepayer to provide evidence from an accountant or other professional adviser regarding the long-term financial viability of the business.

3. What are the general qualifying criteria?

The applicant must be liable to pay Non-Domestic Rates to Stratford-on-Avon District Council. The Council must be satisfied that:

1. The ratepayer would sustain hardship if the Council failed to grant Hardship Relief, and
2. It is reasonable to grant Hardship Relief having regard to the interest of person's subject to the Council Tax.

The test of "hardship" need not be confined strictly to financial hardship and applicants should disclose all relevant factors affecting the ability of the business to meet its rate liability.

The "interest" of local Council Tax payers may go wider than direct financial interests; for example, where employment prospects in an area would be worsened by a ratepayer going out of business, or the amenities of an area might be reduced by, for instance, the loss of a neighbourhood shop.

4. Which ratepayers are most likely to qualify?

Whilst the Council can consider an application for Hardship Relief from any ratepayer who satisfies the qualifying criteria, applications are particularly welcome from ratepayers in respect of the following categories of properties:

- Village Shops
- Starter Units
- Small specialists shops unique to an area
- New ventures filling gaps in the market
- Areas facing a decline in trade
- Neighbourhood shopping parades

The above list is for guidance only and is not conclusive. Hardship Relief should not be regarded as automatic under any circumstances.

It is unlikely that Hardship Relief would be granted in respect of an empty property or where there is little expectation of economic survival.

Businesses which are situated in a Rural Settlement may qualify for Rural Rate Relief (for which a separate application form is available). Such businesses may be required to apply for Rural Rate Relief before an application for Hardship Relief can be considered.

Small Businesses occupying only one non-domestic property in England may qualify for Small Business Rate Relief (for which a separate application form is available). Such businesses may be required to apply for Small Business Rate Relief before an application for Hardship Relief can be considered.

5. What are the application requirements?

The following information will be required in support of applications for Hardship Relief:-

1. Completed Application Form
2. Past two years audited accounts or, in the case of a new business, an estimate of annual income and expenditure.
3. Cash flow forecast for a minimum of the next twelve months.
4. Any other information that may be appropriate in support of your application.

6. How are applications for Hardship Relief determined?

Each application for Hardship Relief is considered on its merits in accordance with Government guidelines.



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PRIVACY STATEMENT

We will use your personal data to assess and administer your Non Domestic Rates.

We may share your information with other departments in the substantial public interest and in the exercise of our official authority. Your data will be held in accordance with our Retention and Destruction Policy. For further information, or to access your information rights, please visit www.stratford.gov.uk/privacy or write to our Data Protection Officer at our Elizabeth House address or email data.protection@stratford-dc.gov.uk or call 01789 267575.

APPLICATION FORM

Section 49 of the Local Government Finance Act 1988 gives the Council a discretionary power to reduce or remit the payment of rates by granting Hardship Relief. A quarter of the cost of any Hardship Relief granted falls directly on local Council Tax payers and, therefore, the Council must ensure that the granting of Hardship Relief benefits the wider community as well as the ratepayer concerned.

Address of property for which relief is required	Property Reference
	Account Reference

What service does your business provide and what area does it serve?

What benefits does your business provides to the local community?

How many staff do you employ, excluding yourself and any other joints owners?

Full-Time

Part-Time

What factors have led to the business suffering hardship?

What steps or actions have you taken to improve situation?

How long are you requesting relief for?

What outcomes do expect to achieve if relief is awarded?

Have you sought or received any other financial assistance? If so please give FULL details

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Do you currently own or run any other businesses?

If Yes, please give details below:

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Have you in the past ran or owned any other businesses?

If Yes, please give details below:

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DECLARATION

I hereby certify that all of the information contained within this application and the supporting documentary evidence is correct.

I have enclosed all required documentation as listed in Point 5 of the Explanatory Notes.

Signature of the ratepayer	
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Capacity of person signing	
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Contact telephone number	
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Contact email address	
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