

HUNTS AND RATED RELIEFS

The rating system for business has changed over the last 20 years. Businesses can be found from the local rating authority under the National Non-Domestic Rates (NDR) Most Hunts have claimed discretionary relief prior to the Hunting Act. However, a new scheme to provide reliefs was instigated in 2005 this was around the time of introduction of the Hunting act and when many hunts became incorporated and listed at companies' house.

The business rates review initiated a new rating scheme in 2017. Small business were faced with rises in their business rates, in response a new scheme was developed to phase in the rise and further relief was provided under the Supporting Small Business Relief.

Various councils are trying to avoid releasing information. They answer what you ask, for instance.

I asked Melton Borough Council for any payments made under various schemes. They replied 'NO PAYMENTS' had been made. I scratched my head and realised that RELIEF had been provided- not payments. So, I reworded the request asked for what "relief", and then got the information.

However, the Retail Discount Relief (COVID) scheme has both elements of payments and relief. So, you need to be clear to ask for payments provided in cash and relief provided. The rate relief is actually 100% for 20/21.

Various rate reliefs have been claimed by Hunts going back over 20 years. These reliefs can usually be found under:

- Discretionary Relief
- Small Business Relief (SBR)2005 on
- Supporting Small Business Rate Relief (SSBR) 2017
- Retail Discount (COVID)

Discretionary reliefs provided by councils to Charities and Non-profit making organisations. The amount can vary between 20 to 100%.

Relevant provisions regarding the award of discretionary relief are set out in Sections 47 and 48 Local Government Finance Act 1988 and the Non-Domestic Rate (Discretionary Rate Relief) Regulations 1989 (S.I. 1989/1059).

See HBBC Discretionary Guidelines.

Small Business Relief

The scheme was introduced on 1 April 2005 and is available to businesses who meet the qualifying criteria. The scheme is funded by ratepayers who do not meet the criteria. Eligible businesses with a rateable value of below £5,000 will get 50% rate relief on their liability.

See Document Small Business Rate Relief

Supporting Small Business Relief

The Supporting Small Businesses relief will help those ratepayers who as a result of the change in their rateable value at the revaluation are losing some or all of their small business or rural rate relief and, as a result, are facing large increases in their bills.

To be eligible, ratepayers must meet all the criteria:

1. On 31 March 2017 ratepayers must have been in receipt of either Small Business Rate Relief, or Rural Rate Relief.
2. On 1 April 2017 ratepayers must have lost some or all of their small business or rural rate relief because of the 2017 revaluation, and as a result the chargeable amount for 1 April 2017 is more than £600/365) higher than the chargeable amount for 31 March 2017 (calculated before any Section 47 discretionary relief entitlement).

Eligibility ceases when the:

- ratepayer is a charity or Community Amateur Sports Club.
- liability for a day calculated without Supporting Small Businesses Relief is the same as, or less than, the calculation with the relief.
- property is unoccupied.

Once lost, eligibility cannot be reinstated.

You need to find various NNDR spreadsheets from local rating authorities and you can then identify via some of the documents what reliefs have been granted, they do not give amounts but it gives you an idea.

Asking for FOI to your local council

* If you would like to know what your local hunts are getting in "payments, "relief, "grants", please contact your local council and request this. Be careful how you word your request as they will mince with words.

It would also be wise to check if your local hunt is listed as a company with "Companies House".