



2023 Supporting Small Business Relief Policy

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Reviewed

Introduction

At the 2022 Autumn Statement the Chancellor announced that the 2023 Supporting Small Business (SSB) scheme will cap bill increases at £600 per year for any business losing eligibility for some or all Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation.

SSB was first introduced at the 2017 revaluation to support ratepayers facing bill increases greater than the Transitional Relief caps due to loss of Small Business Rate Relief or Rural Rate Relief.

For 2023/24 to 2025/26, the government will, in line with set eligibility criteria, reimburse local authorities that use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended), to grant 2023 Supporting Small Business relief.

Scheme Administration

Mansfield District Council will administer a Supporting Small Business Relief Scheme, for the period starting 1 April 2023 to 31 March 2026, in accordance with the 2023 scheme guidance released by government on 21 December 2022 and any updates thereafter.

The guidance is available on the gov.uk website at <https://www.gov.uk/government/publications/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance/business-rates-relief-2023-supporting-small-business-relief-local-authority-guidance>

The scheme as administered by the Council will not require an application process. Eligible businesses will be identified using the Governments eligibility criteria and relief will be automatically awarded.

For those businesses in receipt of Supporting Small Business Rates Relief in 2022/23 arising from the 2017 scheme, any eligibility to Supporting Small Business Rates Relief will end on 31 March 2024 without further notice.

Businesses identified as eligible for Supporting Small Business Relief under the 2023 scheme will remain eligible for three years or until they reach the bill they would have paid without the scheme as long as they continue to meet the scheme criteria.

Charities and Community Amateur Sports Clubs who are already entitled to mandatory 80% business rates relief are excluded from their eligibility under the 2023 scheme

A change in ratepayer will not affect eligibility under the 2023 scheme but relief will be lost if the property falls vacant (even if the property subsequently becomes occupied again) or the property becomes occupied by a charity or Community Amateur Sports Club.

All awards of Supporting Small Business Relief will be made subject to a property's continuing eligibility under the terms of this policy and the Government's published scheme guidance. In the event of a change in circumstances arising which affects eligibility, Small Business Rate Relief will be recalculated and/or withdrawn in year or retrospectively as necessary and an amended bill will be issued.

Subsidy Control

The 2023 Supporting Small Business Relief Scheme is likely to amount to a subsidy and therefore, any relief provided to the Council under this scheme will need to comply with the UK's domestic and international subsidy control obligations.

In cases where the Council considers that an identified economic actor may breach the Minimal Financial Assistance thresholds, relief should automatically be withheld.

In other cases, the Council is permitted to include the relief on Business Rates bills and ask the ratepayers on a self-assessment basis to inform the Council if they are in breach of the MFA limit under the Subsidy Control Act.