

BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

COVID-19 ADDITIONAL RELIEF FUND (CARF) - DISCRETIONARY RELIEF POLICY

March 2022

1. GUIDANCE SUMMARY

In March 2021 the government announced a new Covid-19 Additional Relief Fund (CARF) to support businesses adversely affected by the pandemic who are ineligible for any other support linked to business rates.

The fund is available to support those ratepayers who were not eligible for the Nursery Discount, Expanded Retail Discount or the Airport and Grounds Operations Support Scheme. The ratepayer must also have been adversely affected by the pandemic and unable to adapt to that impact.

The Borough Council of King's Lynn & West Norfolk has been awarded £2,631,559 for CARF relief awards and has designed a scheme within this funding which awards a fixed percentage reduction for all eligible ratepayers, subject to a cash cap.

CARF relief takes the form of a reduction in net rates bills in the 2021/2022 financial year. It is only awarded for occupied properties used for commercial purposes, and ratepayers must have been liable for business rates on 31 January 2022 to qualify.

This policy covers the award of relief under the Covid-19 Additional Relief Fund (CARF). This relief is awarded under S47 of the Local Government Finance Act 1988 and follows the [government guidance](#) published in December 2021.

2. CARF RELIEF ELIGIBILITY

1. The relief will be available to reduce chargeable amounts in respect of 2021/2022 only and the scheme will not extend prior to or beyond that financial year.
2. This scheme will:
 - a. not award relief to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
 - b. not award relief to a hereditament for a period when it is unoccupied (other than hereditaments which have become closed temporarily due to the government's advice on COVID-19, which should be treated as occupied for the purposes of this relief),
 - c. not award to relief to an ineligible type of hereditament listed at annex A, below, and
 - d. direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

3. As part of the post-payment checks, ratepayers will be required to declare they have been adversely affected by the pandemic and may be required to produce evidence to substantiate this. Relief can be withheld until this is produced.
4. CARF relief is not available to ratepayers who already benefit from full rate relief for 2021/2022 from another scheme, for example Small Business Rate Relief or Charitable Relief.
- 5. In order to be eligible for relief the ratepayer must be in occupation of the relevant property on 31 January 2022**
- 6. Relief is available for occupied properties only**
- 7. Relief is only available for properties used on a commercial basis. Properties for personal use, such as beach huts and storage containers, are excluded.**
- 8. Relief will be calculated as a fixed percentage of 28% of net liability with a limit of £25,000 relief per eligible property**
9. Relief will terminate and be apportioned on a daily basis to the date of vacation. Relief will not be carried forward to a new property.
10. If there is a change in liability for any reason which leads to the original net rates charge being increased or reduced CARF relief will be recalculated based on the new liability.
11. If a change in circumstances renders a property ineligible or reduces the value of the award, the relevant bill can be amended to reflect the loss of the relief.
12. If a property ceases to be an eligible property during the period of entitlement, relief may be withdrawn.
13. Any overpaid relief will be payable and recoverable through the rates bill.
14. New occupiers who become rateable after 31 January 2022 will not be eligible for relief.
15. Ratepayers occupying excepted hereditaments will not qualify for relief. An excepted hereditament is defined as a property occupied by the billing authority or a precepting authority.
16. Ratepayers may decline the relief by writing to or emailing the Revenues team.
17. The scheme ends on 31 March 2022

3. MEMBER DISCRETION

This policy allows us to consider applications for relief from ratepayers in exceptional circumstances. Awards under this section of the policy will be on an exceptions basis, and wholly at the discretion of Members.

Awards will be made on a recommendation basis by the Revenues and Benefits Manager, to be agreed by the Cabinet Member for Business Development.

4. APPLICATIONS

The relief will be awarded automatically to qualifying ratepayers, unless there is a query regarding eligibility or Subsidy Allowances, in which case an application form may be required.

Ratepayers will retrospectively be asked to confirm that they are eligible, that they have suffered adversely due to covid, and that they are not in breach of Subsidy Allowance rules. Failure to do so may result in CARF relief being withdrawn

Ratepayers may choose to decline the relief.

5. RELIEF AWARDS

Awards of the CARF relief under this policy are entirely at our discretion, and we reserve the right to refuse or query any application. The relief is awarded as a reduction on the business rates bill and not by any other method (although any subsequent overpayment arising from an award of CARF relief can be refunded to the ratepayer).

6. APPEALS

There is no formal right of appeal against our decision in respect of CARF relief, however a ratepayer who is dissatisfied with the outcome of their relief application may ask for the Revenues and Benefits Manager to review and reconsider the decision. These will be considered on their own merits on a case by case basis.

7. SUBSIDY ALLOWANCES

Providing relief under this policy is likely to amount to Subsidy and this policy is covered by the rules set out from paragraph 20 onwards of the [government guidance](#)

ANNEXE A: PROPERTIES INELIGIBLE FOR CARF RELIEF

The following properties are not considered to be adversely impacted by the pandemic, or are properties for personal use only, and are ineligible for CARF Relief: Other properties not on the list but in similar categories may also be considered ineligible for the relief.

Description

Airstrip and Premises (Part Exempt)
Ambulance Station and Premises
Anaerobic Digestion Gas to Grid Plant and Premises
Bank and Premises
Beach Hut
Beach Hut and Premises
Beach Hut Site
Beet Sugar Factory and Premises
Boathouse
Bureau De Change
Bus Garage and Premises
Caravan and Pitch and Premises
Cemetery
Chemical Works and Premises
Civic Amenity Site and Premises
College and Premises
Communication and Traffic Monitoring Station and Premises
Communication Station and Premises
Concrete Batching Plant and Premises
Depot and Premises
Dock Hereditament and Premises
Electricity Cable Easement and Premises
Electricity Generating Plant and Premises
Fire Station and Premises
Gas Fired Power Station and Premises
Grain Silo and Premises
Grain Store and Premises
Hangar and Premises
Health Centre and Premises
Hospital and Premises
Independent Distribution Network Operator
Laboratory and Premises
Law Court and Premises
Lorry Park and Premises
Oil Storage Depot and Premises
Paper Mill and Premises
Photovoltaic Installation and Premises
Police Station and Premises
Public Telephone Kiosk and Premises
Quarry and Premises
Raf Station
Renewable Energies and Premises
Road Transport Yard and Premises
School
School and Premises
Scrap Metal Yard and Premises
Scrap Yard and Premises
Scrapyard and Premises

Security Hut
Sewage Treatment Works and Premises
Site Of Electronic Delivery Locker
Site Of Electronic Delivery Lockers
Site Offices and Premises
Sorting Office and Premises
Surgery and Premises
Surgery Office and Premises
Tipping Site and Premises
Waste Recycling Plant and Premises
Waste Transfer Station and Premises
Wind Farm and Premises
Wind Turbine and Premises
Wind Turbines and Premises
Storage Container and Premises
Storage Containers and Premises
Store