

Qualifying Criteria

Horsham District Council's qualifying criteria for **small local businesses** applying for the discretionary rate relief scheme is set out below. The scheme will be revisited on a yearly basis.

- Rate relief will not be awarded where a ratepayer first becomes liable after 1 April 2017 on the basis that new ratepayers will not have suffered increases due to the revaluation.
- The rateable property has a rateable value for 2017/18 that is more than £15,000 and less than £150,000.
- The increase in the rateable property's 2017/18 rates bill is 7% or more, compared to its 2016/17 rates bill.

Subject to the above qualifying criteria, payments will be made via a banding scheme of relief across increases in rates bills in 2017/18:

| Increase in NDR bill from 2016* | Amount of discretionary rate relief awarded |
|--|--|
| £500 to £999.99 | £400 |
| £1,000 to £1,999.99 | £750 |
| £2,000 to £2,999.99 | £1,500 |
| £3,000 to £3,999.99 | £2,000 |
| £4,000 to £4,999.99 | £3,000 |
| £5,000 or greater | £4,000 |

* after all other reliefs and grants have been applied.

State Aid

1. State Aid law is the means by which the European Union regulates state funded support to businesses. Providing discretionary relief to ratepayers is likely to amount to State Aid. However the support for ratepayers will be State Aid compliant where it is provided in accordance with the De Minimis Regulation.
2. The De Minimis Regulation allows an undertaking to receive up to €200,000 of State aid in a three year rolling period (consisting of the current financial year and the two previous financial years).
3. Where an eligible property is also eligible for Enterprise Zone relief, then Enterprise Zone relief should be granted and, until the introduction of 100% business rates retention, this will be funded under the rates retention scheme by a deduction from the central share (or, in the case of 100% business rates plots, from a separate s.31 grant). The Council will not provide discretionary relief under their schemes for "revaluation support" to properties which would otherwise qualify for Enterprise Zone government funded relief.
4. If a property in an Enterprise Zone is not eligible for Enterprise Zone relief, or that relief has ended, discretionary relief for "revaluation support" may be granted.