

## Business Rates – Hardship Relief.

Hardship Relief has been available to all businesses since the start of business rates back in 1990. It's a Discretionary Relief which means that the Council, not Central Government, decides on whether the relief should be awarded.

Under the business rates legislation the Council may award Hardship Relief provided it is satisfied that:

- the ratepayer would sustain hardship if the authority did not do so; and
- it is reasonable for the authority to do so, having regard to the wider interests of its local taxpayers.

The council considers each application on its own merits. The Council must establish whether hardship would be sustained by the ratepayer and needs to take note of the following Government guidance when considering an application for the relief:

- Reduction or remission of rates on grounds of hardship should be the exception rather than the rule.
- The test of "hardship" need not be confined strictly to financial hardship: all relevant factors affecting the ability of a business to meet its liability for rates should be taken into account.
- The "interests" of local taxpayers in an area may go wider than direct financial interests. For example, where the employment prospects in the area would be worsened by a company going out of business, or the amenities of an area might be reduced by, for instance, the loss of the only shop in a village.
- Where the granting of relief would have an adverse effect on the financial interests of local taxpayers, the case for a reduction or remission of rates payable may still on balance outweigh the cost to local taxpayers.

## The application

Any business rates payer can apply for this relief, and the application process is very simple:

- We require a statement, either by letter or email, which details the reasons why the ratepayer is requesting the relief and all factors that are affecting the ratepayer's ability to continue to pay their business rates;
- The last 3 years' audited accounts for the business.

Applications for Hardship Relief must be sent to the Revenues Team at East

Staffordshire Borough Council, PO Box 8045, Burton upon Trent, Staffordshire, DE14 9JG. Or, applications and supporting evidence can be emailed to

[ndr@eaststaffsb.c.gov.uk](mailto:ndr@eaststaffsb.c.gov.uk) with the subject title 'Application for Hardship Relief'.

Once the application is received, the Revenues Team will check that all required evidence has been provided to support the application. Incomplete applications will not be forwarded for consideration.

Complete applications are forwarded to the Council's Finance Team who conduct a financial assessment from the application's supporting financial information. Then,

01283 508716

Sarah Richardson - Centre manager  
Revenue, benefit  
A customer journey