

**REPORT OF**  
**Service Manager Business Rates Service Reform**

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**TO**  
**THE EXECUTIVE LEAD MEMBER FOR FINANCE AND SUPPORT SERVICES**  
**ON**  
**25 August 2022**

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**TITLE: COVID-19 Additional relief Fund (CARF) 2021/2022 Scheme 3**

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**RECOMMENDATIONS:**

That the Lead Member: -

- Notes the progress made to date awarding COVID-19 Additional Relief under Scheme 1 and 2 using Local Authority discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended)
  - Approve the arrangements for Scheme 3 to remove the Rateable Value Cap for the award of Covid-19 Additional relief with effect from 2.9.22
  - Approve the recommendation to automatically allocate any remaining funding at scheme end 23.9.22 to approved applications
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**EXECUTIVE SUMMARY:**

On 25 March 2021 the government announced a new COVID-19 Additional relief Fund (CARF) of £1.5 billion. The fund was available to support those businesses affected by the pandemic but that are ineligible for existing support linked to business rates. The relief is available to reduce Business Rates chargeable amounts in respect of 2021/22.

On 15.12.21 the Department for Levelling Up Housing & Communities released the guidance for Local Authorities to administer COVID-19 Additional relief Fund (CARF)

and published details of the Local Authorities funding allocation. Salford City Council allocation is **£7,957,365**

As this is a measure for 2021/22 only, the government have not changed the legislation relating to the reliefs available to properties. It is for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to the guidance, to grant relief under section 47 of the Local Government Finance Act 1988 (as amended).

The government will fully reimburse local authorities for the local share of the discretionary relief, using a grant under section 31 of the Local Government Act 2003.

This report sets out the current arrangements in place under Salford City Council Scheme 2 for the award of COVID-19 Additional Relief and take up data. The proposal for continuing with support under a revised Scheme 3 to remove the Rateable Value Cap. The recommendation to increase the overall % applied for the period (June 2021 – March 2022) on all current applications received to distribute any remaining funding before the 30 September 2022 deadline.

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## **BACKGROUND DOCUMENTS:**

**COVID-19 Additional Relief Fund for 2021-22:**

[COVID-19 Additional Relief Fund \(CARF\): local authority guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/covid-19-additional-relief-fund-carf-local-authority-guidance)

**COVID-19 Additional Relief Fund for 2021-22 Scheme 1:**

[Decision - COVID-19 Additional Relief Fund \(CARF\) 2021/2022 • Salford City Council](#)

**COVID-19 Additional Relief Fund for 2021-22 Scheme 2:**

[Decision - COVID-19 Additional Relief Fund \(CARF\) 2021/22 Scheme 2. • Salford City Council](#)

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**KEY DECISION: No**

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## **DETAILS:**

### **1.Summary of Scheme 2 COVID-19 Additional Relief Scheme 2021/22:**

The principles of this scheme have been aligned to previous government schemes, specifically Expanded Retail Discount and Nursery Discount 2021 in terms of the

percentage values of relief awarded.

Salford's scheme 2 Covid-19 Additional Relief was launched on 8 July 2022, and superseded Scheme 1 which had operated between 4 February 2022 and 30 June 2022. This second scheme enabled more small and medium sized businesses to be supported, if they met the following eligibility criteria:

- Hereditament Rateable Value is less than £130,000 (which had been raised from £51,000 under scheme 1)
- Registered on the Valuation Office Agency (VOA) ratings list at a property in Salford as of 1<sup>st</sup> April 2021
- Ratepayers who have been affected by the pandemic but that are ineligible for existing support linked to business rates. A full list of those eligible is [available on our website](#) and was extended under scheme 2 to include advertising rights.
- Not have exceeded [subsidy allowance limits](#) and able to supply applicable accounting evidence if required

## **1.1 Out of Scope and Exclusions to receive COVID-19 Additional Relief**

### **Local Scheme**

Applications will not be considered where it is the councils view that the award of any relief is not in the best interest of the taxpayers of Salford City Council businesses which are having a detrimental impact on the city, our residents, or our neighbourhoods, such as where the council is taking enforcement action against a business for a serious offence

The list below sets out the types of businesses that the authority did not consider to be eligible for the purpose of this relief.

- Premises and land used for personal use or storage
- Utilities and Communications Infrastructure
- Central and Local Government and NHS infrastructure
- Schools and educational establishments who receive central or local government support.

### **Government Criteria**

- 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),
- 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),
- Billing authorities cannot grant the relief to themselves in line with the legal restrictions in section 47 (8A) of the Local Government Finance Act 1988,

## **1.2 Value of the Relief**

The relief has been applied at a 100% discount for the first 3 months (1 April – 30 June 2021) and at a 50% discount for the following 9 months (1 July 2021 – 31 March 2022)

## **1.3 Scheme Deadlines**

Following the closure of scheme 1 on the 30 June 2022, Scheme 2 came into effect from 1 July 2022 and applications to be submitted, with supporting information no later than close of business on 23 September 2022.

Current legislation regulates the final date for applying reliefs retrospectively to business rates accounts for 2021/2022, which is 30 September 2022.

## **1.4 Budget Position**

The loss of income resulting from the relief for each billing authority will be reconciled against the on-account payments made over the course of the year and any difference will be paid or recovered.

The budget position has been monitored weekly to make sure the total relief awarded did not exceed the funding allocated whilst also getting the funding to support those businesses affected by the pandemic that have been ineligible for existing support linked to business rates.

Following consultation with the Department for Levelling Up Housing & Communities regarding the outturn data requirements we initially extended scheme 1 to 30 June 2022 and then launched scheme 2 with a deadline of 23 September 2022. Although the deadline has yet to pass, the weekly monitoring is indicating that if applications continue at this pace, we are unlikely to be close to the allocated funding of £7,957,365. As can be seen in the progress section 1.6

## **1.5 Marketing & Communications Activity**

Since the launch of the Covid-19 Additional Relief scheme in February 2022, a comprehensive marketing and communications plan has been developed and implemented in conjunction with Salford City Council Marketing and Communications team, external partners, and the private sector. The marketing and communications campaign has comprised of

- Online – a dedicated webpage ([www.salford.gov.uk/carf](http://www.salford.gov.uk/carf) ), supported by daily social media postings on twitter and Facebook.
- Direct Comms and engagement – from the Business Rates team, including letters, emails, phone call to identified eligible liable parties. In addition, a drop-in session led by Business Rates team, was hosted at Exchange Quay to support those tenants

- Reactive support – all staff made aware of the relief to ensure this is considered when the business rates team are handling in bound phone calls and web chat account queries.
- SCC Internal comms and engagement – key business facing services of the council have been made aware and encouraged to share across their networks and direct engagement activity. Including Business Support, Regulatory Services, Skills & Work, Neighbourhood Management and Property Services.
- External partner comms and engagement – key business support partners have been made aware and encouraged to share across their networks and direct engagement activity. Including Greater Manchester Chamber of Commerce, MIDAS (Inward Investment Agency), Federation of Small Businesses, Business Growth Hub as well as local community representative groups and business networking groups.
- Private sector comms and engagement – local property agents and landlords have been made aware of this relief and encouraged to promote to their eligible tenants and clients.

The most successful approach during scheme 2 has been the collaboration with the Business Growth Hub. A data sharing agreement has been signed which has enabled a closer, more targeted working arrangement. The Hubs Salford advisor has reached out directly via phone and face to face appointments to many businesses, attended business events and joined the team on the drop in at Exchange Quay. This is proving very successful resulting in many new applications submitted.

## 1.6 Progress to Date

As of 15 August 2022, **£3,618,093** relief has been awarded which equates to **45.4%** of Salford City Council's allocation. This is a rise of 24.3% compared to the amount allocated under scheme 1 (£1,682,223). Salford City Council's allocation has been awarded under schemes 1 and 2 as follows:

| <b>Property Type</b>                         | <b>Value of Award</b> |
|--|-----------------------|
| Total Fund Allocation                        | <b>£7,957,365</b>     |
| <b>Current Awards</b>                        |                       |
| Offices                                      | £1,111,388            |
| Factories and Industrial                     | £207,226              |
| Warehousing Storage and distribution centres | £1,921,538            |
| Car Parks                                    | £233,521              |
| Advertising Rights                           | £144,420              |
| <b>Value of Relief awarded</b>               | <b>£3,618,093</b>     |
| <b>Remaining Allocation</b>                  | <b>£4,339,272</b>     |

| <b>Constituency Data</b>       | <b>Value of Relief Awarded</b> | <b>Number of Hereditaments awarded</b> |
|--------------------------------|--------------------------------|--|
| Blackley and Broughton         | £107,144                       | 39                                     |
| Salford and Eccles             | £2,303,901                     | 765                                    |
| Worsley and Eccles South       | £1,207,048                     | 176                                    |
| <b>Value of Relief awarded</b> | <b>£3,618,093</b>              | <b>980</b>                             |

## **2.Review of Scheme 2 Covid-19 Additional Relief**

Salford's allocation of funding is £7,957,365, due to limited take up we have a current underspend of **£4,339,272**.

Although we are still proactively trying to reach the identified cohort of businesses under scheme 2, based on current performance it is highly unlikely that the amount allocated will be distributed prior to the application closure deadline of 23 September 2022. Therefore, we have taken the following steps and are recommending an amendment to the eligibility criteria to maximise distribution of this relief fund.

### **2.1 Review of other Local Authority Schemes**

Dialogue has been maintained throughout the scheme period with neighbouring authorities to understand their local discretionary relief schemes and take up, to inform future variations on the Salford scheme. Whilst each Local Authority have approached the implementation of this relief differently there is a consensus of low take up across all. The following options were considered before proposing Covid-19 Additional Relief Scheme 3.

### **2.2 Options considered**

#### **Auto award relief to all eligible businesses**

Whilst this is being considered by other Local Authorities and suggested as a possible approach by government to aid this relief reaching more eligible rate payers. It is our view that this is not possible with the relief being subject to Subsidy control measures. That means the business must confirm that they will not breach this allowance if awarded the relief. So, this option has been discounted.

### **2.3 Option considered and put on hold – increase the % awarded**

It has also been considered to increase the amount awarded. At present in line with previous schemes the award is at 100% for the first 3 months and 50% for the remaining 9 months. With some LA's awarding 100% for the full period, something our initial analysis indicated was not feasible within the Funding allocated. We have reviewed if we increase the % for the 9-month period, what the cost would be. Without having the full caseload of approved applications, it is difficult to quantify, therefore we are suggesting that this option is placed on hold and potentially reviewed on application closure date of 23 September 2022 as a way of allocating

remaining budget underspend. Subject to funding availability we could possibly award a top up of between 10-25 % for the 9-month period.

## **2.4 Preferred option – change the Rateable value limit**

From the activity to date, but particularly from the engagement in collaboration with the Business Growth Hub, we have received several enquiries from businesses whose rateable value is above the £130,000 threshold but have been impacted by the pandemic which is the purpose of this relief.

The data analysis under both scheme 1 and 2 indicated a rateable cap was required to be able to support all eligible hereditaments within the allocated funding. However due to the low take up of approx. 45.4% and the position of only 6 weeks until the scheme must close it is being proposed that we remove the rateable cap from the scheme, all other criteria in terms of amounts and cohorts included will remain the same.

To build a comprehensive picture of the cost to administer the COVID-19 Additional Relief Scheme 3 analysis has been undertaken to estimate the overall cost and impact of the scheme and are shown in [Annex A](#).

Whilst it is acknowledged the forecast will be higher than the total fund the budget position will be monitored daily to make sure the total relief awarded does not exceed the funding allocated. If the total allocation was awarded the scheme would have to close ahead of the published deadline 23 September 2022

## **3.Recommendation for Scheme 3 Covid-19 Additional Relief**

### **3.1 The broad aims and objectives of Scheme 3 design have been to:**

- Distribute COVID-19 Additional Relief awards which comply with the guidance up to the maximum level of our remaining allocation of **£4,339,272**
- Take an evidence led approach, customer feedback from schemes 1 and 2, particularly paying attention to applications that have been declined
- to identify ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact and ineligible for existing support under Scheme 2.
- Design scheme 3 in consultation with business experts in both the Council's business team and the Greater Manchester Business Growth hub and engage their support in reaching out to this additional cohort as well as continuing to engage with those eligible under scheme 2.

### **3.2 Applying the relief to accounts**

The relief will be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where the local authorities

has used our wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grant

Current legislation regulates the final date for applying reliefs retrospectively to business rates accounts for 2021/2022, which is 30 September 2022.

### 3.3 Budget monitoring

The budget position will be monitored daily to make sure the total relief awarded does not exceed the funding allocated whilst also getting the funding to support those businesses affected by the pandemic that have been ineligible for existing support linked to business rates. Central government will fully reimburse local authorities for discretionary relief awards which comply with the guidance up to the maximum level of our allocation.

Therefore, the proposal is to implement a final phase of the relief scheme that will be open for applications 2 September 2022 until 23 September 2022 on a first come first served basis.

### 3.4 Value of Relief to remain the same % as Schemes 1 & 2

It is recommended the amount awarded will remain the same as previous schemes:

- 100% Relief for the first 3 months (1 April – 30 June 2021) and
- 50% Relief for the following 9 months (1 July 2021 – 31 March 2022)

### 4. Cost proposed COVID-19 Additional relief Scheme 3 2021/22

Using a data led approach we have forecast the cost of both the non-applicants from scheme 1 and 2 plus the additional cohort if the Rateable Cap was removed

**All qualifying properties with RV > £130,000 (no Rateable Value cap limit) will equate to relief awards of £14,235,554**

| <b>Award for properties with RV £130,000 and above</b> | <b>100%</b>       | <b>50%</b>        | <b>Total value of Relief</b> |
|--|-------------------|-------------------|------------------------------|
| Warehousing storage & distribution centres             | £1,429,417        | £2,151,979        | £3,581,396                   |
| Factories and industrial                               | £926,031          | £1,394,136        | £2,320,167                   |
| Car Parks  | £680,243          | £1,024,102        | £1,704,345                   |
| Advertising Rights                                     | £29,359           | £44,201           | £73,560                      |
| Offices  | £2,616,683        | £3,939,403        | £6,556,086                   |
| <b>Total</b>   | <b>£5,681,733</b> | <b>£8,553,821</b> | <b>£14,235,554</b>           |

**Estimated cost for identified businesses under Scheme 1 & 2 that have not made an application.**

| <b>Identified cohort – with RV under £130,000</b> | <b>Scheme 1</b> | <b>Scheme 2</b> | <b>Total value of Relief</b> |
|---|-----------------|-----------------|------------------------------|
| If a 100% applied                                 | £3,266,077      | £5,417,019      | £8,683,096                   |
| If a further 10% applied                          |                 |                 | £868,310                     |
| If a further 15% applied                          |                 |                 | £1,302,464                   |
| If a further 20% applied                          |                 |                 | £1,736,619                   |
| If a further 25% applied                          |                 |                 | <b>£2,170,774</b>            |

Business Properties identified to be eligible in Scheme 1 and 2, if 100% submitted a successful application this gives a forecast of **£8,683,096** relief awards. However, based on the application submission rate under scheme 1 and 2 this is unlikely to be higher than 25%. Which equates to a forecast budget of **£2,170,744**

**Proposed Scheme 3 cost would be £16,406,328.**

It is acknowledged that the option proposed is higher than the remaining fund allocation of **£4,339,272**, however based on recent performance and knowledge of this cohort it is extremely unlikely that 100% of the caseload would apply. To mitigate this risk the reliefs will be awarded on a first come first served basis and will be monitored daily to make sure the total relief awarded does not exceed the funding allocated, and the scheme would be closed earlier than the published deadline.

Central government will fully reimburse local authorities for discretionary relief awards which comply with the guidance up to the maximum level of our allocation.

**5. Automatically increase the % applied to approved applications at scheme end**

As detailed in section 2.3 of this report. If on the 23 September 2022 there is still funding remaining, we propose to increase the overall % applied for the 9-month period (June 2021 – March 2022) on all current applications received to distribute as much of the fund available within Salford before the 30 September 2022 deadline.

The risk on this is minimised compared to auto awarding other eligible businesses that haven't applied as a recent application has been submitted declaring they will not breach the Subsidy control allowance.

It is not feasible at this point to accurately advise if this option will be implemented and if so what additional % will be applied until Scheme 3 has closed, and we are aware of the remaining allocation available.

However, if we increased the 50% relief by a further % for the period 1 July 2022 to 31 March 2023 based on the current caseload relief awarded the figures would be as follows:

- **Additional 10% value of additional relief awarded £484,956**
- **Additional 20% value of additional relief awarded £929,658**

## **Subsidy Control**

Providing discretionary relief to ratepayers is likely to amount to a subsidy. Any relief provided by Local Authorities under the COVID-19 Additional Relief Scheme will need to comply with the UK's domestic and international subsidy control obligations.

To administer a subsidy under the Small Amounts of Financial Assistance Allowance it is necessary for the Local Authority to establish that the award of subsidy will not result in the economic actor having received more than £343,000 of subsidy under the Small Amounts of Financial Assistance Allowance

Where the Small Amounts of Financial Assistance Allowance has been reached, additional relief may be awarded in compliance with the principles set out in Article 366 of the TCA and in compliance with Article 364.3 of the TCA. For the purposes of this scheme, the COVID-19 Additional Relief Fund Allowance, permits an economic actor to receive additional relief of up to a further £1,900,000 for COVID-19 related losses.

This may be combined with the Small Amounts of Financial Assistance Allowance to permit an economic actor to receive up to £2,243,000 from the CARF Scheme (or less if they have already used some of their Small Amounts of Financial Assistance limit or claimed other COVID-19 related subsidies)

In view of this there will be a requirement for businesses deemed to be in scope to apply for COVID-19 Additional Discretionary Relief and declare any subsidies received at the time of application.

It is the company's responsibility to check that it is eligible, and by the very submission of an application they are declaring that if awarded payment that they are complying with and will not exceed the relevant permitted allowance thresholds.

## **The Application process**

Scheme 3 will be implemented 2.9.22. Applications must be submitted, with supporting information, no later than close of business on 23 September 2022. This is to enable all applications to be processed by 30.9.22 in line with government legislation. The scheme may be closed earlier subject to the budget position.

The business must indicate in their application for COVID-19 Additional Relief

- if they have not to date received any subsidy which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances,
- if they have received other such subsidies, then they are required to provide the name and total value of those subsidies.

A separate application will be made available for businesses who have already exceeded the £2,243,000 allowance, as we can still consider eligibility to COVID-19 Additional Relief if they have reached this limit providing the business can evidence the following: -

- That they intend to use the support to fund uncovered fixed costs (costs not covered by profits for insurance etc) during the period of COVID-19. Economic actors may claim for up to 70% of their uncovered costs (although this 70% limit does not apply to small businesses with less than 50 employees and less than £9 million turnover where the limit is instead 90%),
- and have shown a decline in turnover of at least 30% within the April 2020 to March 2021 period, compared to the same 2019 to 2020 period.

Businesses may claim up to a further £10 million of additional allowance (on top of the £2,243,000) if they meet the above tests and have not claimed any other support from the additional allowance up to an aggregate £10 million limit (such as from the COVID-19 business grants).

## **Communication**

We will be contacting all identified ratepayers in scope to apply for the COVID-19 Additional Relief. Applications are to be made using an intuitive online application form that assists in the eligibility assessment process

We will be notifying ratepayers of the award of COVID-19 Additional Relief and awarding the relief in bills and will ask the ratepayers, on a self-assessment basis, to inform the authority if acceptance of the award they have exceeded the relevant permitted allowance thresholds.

Under regulations made under section 47 of the Local Government Finance Act 1988 authorities must give at least 12 months' notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills (other than to comply with any international agreement). Such a revocation or variation can only take effect at the end of a financial year but, within these regulations, local authorities may still make decisions which are conditional upon eligibility criteria. If a change in circumstances renders a property ineligible or reduces the value of the award, the relevant bill can be amended in the year to reflect the loss of the relief.

Therefore, when making an award for COVID-19 Additional Relief, we will be ensuring in the conditions of the award that the relief are subject to the property's continuing eligibility.

We will be continuing with the marketing and communication approach detailed earlier in the report and building on the collaborative approach with the Business Growth Hub. Also, as the in-person events start to resume we will promote at these and host 'business drop in's' at key locations in partnership with the Business Growth Hub, the GM Chamber of Commerce and local networking groups.

## **RECOMMENDATION**

### **COVID-19 Additional Discretionary Relief Scheme 3**

Approve the arrangements for Scheme 3 with effect from 2.9.22 for the award of COVID-19 Additional Relief to capture more businesses removing the Rateable Value Cap.

Scheme close date of 23 September 2022 for applications unless funding allocated earlier.

Approve the recommendation to automatically allocate any remaining funding at scheme end 23.9.22 as a top up to approved applications.

The local scheme outlined in this report has been identified as being aligned to the previous government scheme Extended Retail and Nursery Discount. The scheme will be closely monitored so as not to have a financial impact on the council and the total relief awarded does not exceed £7,957,365.

### **Milestones**

- 25.8.22 Approval of preferred scheme ELMB Finance and Support Services and Workforce and Industrial Relations
  - 26.8.22 Identified potential eligible businesses to COVID-19 Additional Relief.
  - 26.8.22 Continue to carry out in-depth caseload review to validate data provided from our core system NEC
  - 02.9.22 Notify Ratepayers in scope to apply for the COVID-19 Additional Relief
  - 02.9.22 Publish Details of the COVID-19 Additional Relief scheme 3 online
  - 05.9.22 Improving awareness and access to COVID-19 Additional Relief Scheme 3
  - 23.9.22 Close Scheme for applications
  - 24.9.22 Review any remaining funding and calculate further award to existing cases as applicable.
  - 30.9.22 All applications to have been processed
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- Issue revised bill reflecting the COVID-19 Additional Relief, from 1 April 2021 to 31 March 2022. Include the relief in bills and ask the ratepayers, on a self-assessment basis, to inform the authority if they are in breach of the permitted allowance thresholds.
  - Issue revised Bill reflecting relief and in accordance with Section 2(1) (a) of the National Non-Domestic Rating (Discretionary Relief) Regulations 1989, make it clear on the bill that the conditions of the award are subject to the property's continuing eligibility.

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## **KEY COUNCIL POLICIES:**

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### **EQUALITY IMPACT ASSESSMENT AND IMPLICATIONS: Rachel Todd Policy and Equality Officer**

The Policy and Partnerships team has discussed the equalities implications with Business Rates. Reaching out to local businesses to inform them of the availability of the Covid 19 additional relief fund does not disproportionately negatively affect people with protected characteristics. Business owners from certain religious groups may use online and electronic communications less than other businesses but the Business Rates team is mitigating the risk of not reaching people by contacting businesses by phone and will be offering drop-in sessions for those that prefer face to face contact. Small businesses are being actively contacted to ensure they receive support they are eligible for so those on low incomes who run businesses are positively impacted.

The variety of methods of contact already used or planned to be used will mitigate the risk of not reaching people from particular backgrounds.

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### **ASSESSMENT OF RISK: Please refer to the Legal and Financial Implications**

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### **LEGAL IMPLICATIONS Supplied by: Nicky Smith, Senior Solicitor**

As with the previous versions of the Scheme, it is important that the administration of the Scheme by the Authority complies with the requirements of the Government Guidance, not least in order that Central Government will fully reimburse the Authority for discretionary relief awards up to the minimum level of its allocation. The proposals will also comply with the requirements of Section 47 Local Government Finance Act 1988.

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### **FINANCIAL IMPLICATIONS Supplied by David Eden – Finance Manager**

The retrospective awarding of this relief in respect of 2021/22 will reduce the gross liability and thus the collection fund's income for the current 2022/23 financial year. However, the government will fully reimburse local authorities for their share of the

discretionary relief through section 31 grant up to the maximum funding allocation for each billing area. The maximum funding allocation for the area of Salford is £7,957,365. The council has received the full section 31 grant allocation up front to ensure that its cashflow is not adversely affected by the relief but any unused funding by the end of the scheme will need to be returned.

The relief scheme should therefore have an overall neutral financial impact on the council as long as the total relief awarded does not exceed £7,957,365.

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PROCUREMENT IMPLICATIONS Supplied by: NA

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HR IMPLICATIONS Supplied by: NA

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CLIMATE CHANGE IMPLICATIONS Supplied by:

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OTHER DIRECTORATES CONSULTED: Business Support, Place Directorate

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CONTACT OFFICER: Jane Betts

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WARDS TO WHICH REPORT RELATES: All Wards

To build a comprehensive picture of the cost to administer the COVID-19 Additional Relief Scheme 3 analysis has been undertaken to estimate the overall cost and impact of the scheme.

The Tables below show how increasing the Rateable Value Threshold from **£130,000** in Scheme 2, or removing it totally as shown in Table 4 would impact on the funding allocation.

**Table 1 - £130,000 - £200,000**

| <b>Award for properties with RV from £51,000 - £200,000</b> | <b>100%</b>       | <b>50%</b>        | <b>Total value of Relief</b> |
|---|-------------------|-------------------|------------------------------|
| Warehousing storage & distribution centres                  | £458,516          | £690,294          | £1,148,810                   |
| Factories and industrial                                    | £294,487          | £443,349          | £737,836                     |
| Car Parks   | £43,018           | £64,763           | £107,781                     |
| Advertising Rights  |                   |                   |                              |
| Offices   | £329,080          | £495,428          | £824,508                     |
| <b>Total</b>  | <b>£1,125,101</b> | <b>£1,693,834</b> | <b>£2,818,935</b>            |

**Table 2 - £130,000 - £230,000**

| <b>Award for properties with RV from £51,000 - £250,000</b> | <b>100%</b>       | <b>50%</b>        | <b>Total value of Relief</b> |
|---|-------------------|-------------------|------------------------------|
| Warehousing storage & distribution centres                  | £736,409          | £1,108,660        | £1,845,069                   |
| Factories and industrial                                    | £349,249          | £525,792          | £875,041                     |
| Car Parks   | £43,018           | £64,763           | £107,781                     |
| Advertising Rights  | £29,359           | £44,201           | £73,560                      |
| Offices   | £418,358          | £629,836          | £1,048,194                   |
| <b>Total</b>  | <b>£1,576,393</b> | <b>£2,373,252</b> | <b>£3,949,645</b>            |

**Table 3 - £130,000 - £250,000**

| <b>Award for properties with RV £130,000 - £250,000</b> | <b>100%</b>       | <b>50%</b>        | <b>Total value of Relief</b> |
|---|-------------------|-------------------|------------------------------|
| Warehousing storage & distribution centres              | £727,346          | £1,095,015        | £1,822,361                   |
| Factories and industrial                                | £477,663          | £719,120          | £1,196,783                   |
| Car Parks   | £49,017           | £73,795           | £122,812                     |
| Advertising Rights                                      | £29,359           | £44,201           | £73,560                      |
| Offices   | £533,446          | £803,101          | £1,336,547                   |
| <b>Total</b>  | <b>£1,816,831</b> | <b>£2,735,232</b> | <b>£4,552,063</b>            |

**Table 4 - £130,000 and above (No rateable cap)**

| <b>Award for properties with RV<br/>£130,000 and above</b> | <b>100%</b>       | <b>50%</b>        | <b>Total value of<br/>Relief</b> |
|--|-------------------|-------------------|----------------------------------|
| Warehousing storage & distribution centres                 | £1,429,417        | £2,151,979        | £3,581,396                       |
| Factories and industrial                                   | £926,031          | £1,394,136        | £2,320,167                       |
| Car Parks  | £680,243          | £1,024,102        | £1,704,345                       |
| Advertising Rights   | £29,359           | £44,201           | £73,560                          |
| Offices  | £2,616,683        | £3,939,403        | £6,556,086                       |
| <b>Total</b>   | <b>£5,681,733</b> | <b>£8,553,821</b> | <b>£14,235,554</b>               |

## **Annex B Businesses that are in Scope under the COVID-19 Additional Relief Scheme.**



Business properties  
In Scope with Scat c

## **Annex C Businesses that are out of scope**



out of scope v4  
25th Jan.docx