

Application for Hardship Relief from Business Rates

Section 49 of the Local Government Finance Act 1988 provides the Council with the power to remit or reduce the payment of rates where it is satisfied that the ratepayer would sustain hardship if it did not do so, and where it is reasonable to do so having regard to the interests of Council Tax payers within the borough. Each application for hardship relief will be considered individually on its own merits.

When assessing whether the ratepayer would face hardship the Council will require:

1. a completed application form from the ratepayer along with
 - i) Detailed audited accounts or independently verified accounts for the past two years (or in the case of a new business established for less than twelve months, estimates of annual income and expenditure)
 - ii) A copy of your original business plan which includes a brief history of the business
 - iii) A cash flow forecast for a minimum of the next twelve months from date of this application
 - iv) Copies of your organisation's last three bank statements
 2. Evidence that the ratepayer is offering a unique service to the Burnley area, which would not be replaced were the business to close, and which is of specific benefit to Burnley's Council Tax payers
- OR
3. Evidence that the business offers a specific service to Burnley's vulnerable groups
- OR
4. Evidence that the business provides significant employment throughout the Burnley area as a whole, which is of significant benefit to Burnley's Council Tax payers.

The award of relief must enable the ratepayer to continue trading to the end of the financial year in which the relief is granted. Relief may be granted at an appropriate amount up to 100% of the full charge.

The start date of the relief will not be earlier than the start of the financial year in which the application was made.

Relief will be awarded up until the end of the financial year in which the application was made, with a fresh application being required from the ratepayer in respect of any hardship relief requested for subsequent financial years.

The decision to award hardship relief will be made by the Council's Head Of Finance and Property.

Application for Hardship Relief from Business Rates

1	Name of Ratepayer	
2	Business Rates Account Number	
3	Address of property on which you are claiming relief	
4	Ratepayer's address (if different to 3)	
5	What period are you claiming relief for? (EG – 1 June 2018 to 31 March 2019)	
6	What percentage of relief are you applying for? (EG 50%)	
7	What service does the business provide and what area does it serve?	
8	Does the business provide a service to the local community and which is not provided elsewhere in the area? Explain how.	
9	Number of people employed by the business – specify number of full-time and part-time employees.	
10	Number of those employees who live in the Burnley area?	
11	Explain what factors have led to the business suffering hardship?	

12	What steps or actions have been taken to improve the situation?	
13	What are the consequences for the business if the Council did not grant some or all of the relief requested?	
14	What are the consequences for the local community if the Council declined to grant some or all of the relief requested?	

I understand that I am not entitled to withhold the payment of rates pending the determination of this application.

Signed	
Print Name	
Position held in the business	
Email Address	
Contact Telephone Number	

Please send your completed application along with:

- Your accounts for the past two years.
- A copy of your original business plan
- A cash flow forecast for a minimum of the next twelve months from date of this application.
 - Copies of your organisation's last three bank statements

to Burnley Borough Council, Revenues & Benefits Service, PO Box 1128, Nelson, BB9 4GF

or email your documents to

localtaxation@burnley.gov.uk