



STOCKPORT
METROPOLITAN BOROUGH COUNCIL

Business Rates

Discretionary Rates Relief Policy



Ambitious Stockport, creating opportunities *for everyone*

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1 Introduction

- 1.1 This policy document sets out the Council's approach to supporting local businesses through discretionary Business Rates relief schemes.
- 1.2 Since April 2017, Stockport has been part of the Greater Manchester 100% Business Rates Retention Pilot, meaning that it keeps 100% of the Business Rates it collects. Consequently, any reduction from awarding discretionary relief directly reduces the Council's retained income (with the exception of government prescribed temporary reliefs). That lost income must be made up from other funding streams—primarily Council Tax and locally generated income. Therefore, the principal considerations when deciding to make an award will be whether it is in the best interests, and of benefit, to Stockport residents.
- 1.3 Each application will be considered on its own merits in line with government guidance and policy criteria.
- 1.4 Businesses applying for relief on the grounds of hardship or exceptional circumstances will be expected to have engaged with the Council's Business Growth Team for advice and support prior to submission.
- 1.5 This policy is not intended to offer discretionary support to businesses as a means of offsetting the impact of changes in national government policy.
- 1.6 Any local discretionary reliefs will be applied after mandatory relief has been awarded.
- 1.7 Recipients of relief are required to notify the Council immediately of any changes of circumstances which may have an impact upon the award granted.
- 1.8 Where relief is not granted then notification will be given in writing, which will include an explanation of the decision.
- 1.9 Business Rates should continue to be paid as notified whilst applications for relief are being considered.
- 1.10 The range of discretionary rate reliefs available for Business Rates will be reviewed by members as part of the approval of the annual Business Rates and Council Tax Discount Report.

2 Regulations

- 2.1 The Local Government Finance Act (LGFA) 1988 requires the Council to maintain a Business Rates discretionary rate relief scheme of up to 100% to certain organisations who operate within specified criteria.
- 2.2 There may be occasions where a property is only partly occupied for a short period of time. This may be due to a business moving in or relocating to a new property. Under Section 44A of the act, the Council may use its discretion to award relief on the unoccupied part of the premises.
- 2.3 Section 47 of the LGFA provides Council's with the power to award Business Rates relief to certain organisations which operate within locally specified criteria and none of which is established or conducted for profit. The Council may make the decision only if it is satisfied that it would be reasonable for it to do so, having regard to the interests of persons liable to pay Council Tax set by it.

- 2.4 Section 69 of the Localism Act 2011 amended Section 47 of the LGFA. These provisions allow all Councils to grant discretionary relief in any circumstances where it feels fit having regards to the effect on the Council Tax payers of its area. The provisions are designed to give authorities flexibility in granting relief where it is felt that to do so would be of benefit generally to the area and be reasonable given the financial effect to Council Tax payers.
- 2.5 While Section 47 provides a discretionary power to billing authorities, the Government may require or expect councils to award specific reliefs under this power, supported by Government funding.
- 2.6 Where the Government announces a nationally prescribed relief scheme to be delivered through Section 47, the Council will implement the scheme in accordance with the Government's eligibility criteria, guidance and funding arrangements, including any associated Section 31 grant compensation.
- 2.7 The Council is able to exercise its discretion under Section 49 of the LGFA to provide either partial or full Business Rates relief in cases of hardship where it would be reasonable to do so having due regard to the interests of Council Tax payers in general.
- 2.8 The Local Government and Rating Act 1997 allows discretionary relief of up to 100% to be granted on premises in rural settlement areas where the criteria for mandatory rural relief is met except the rateable value exceeds the set limits but does not exceed £16,500.

3 How relief is funded

- 3.1 The Council is compensated for the loss of Business Rates income where mandatory Business Rates relief is awarded, via a Section 31 grant under the Local Government Act 2003.
- 3.2 As Stockport participates in the Greater Manchester 100% Business Rates Retention Pilot, the Council does not receive government compensation for any locally determined discretionary relief. As a result, the full cost of such awards reduces the Council's retained Business Rates income and therefore the resources available to support essential services.
- 3.3 Given these financial implications, discretionary relief will only be awarded in exceptional circumstances and where doing so, is demonstrably in the best interests of the Council and Stockport residents.

4 Subsidy Control (previously State Aid)

- 4.1 A subsidy refers to a grant, a tax break, a loan, or other form of financial assistance paid from public resources.
- 4.2 Business Rates discretionary relief is likely to be subject to the Minimal Financial Assistance limits under the Subsidy Control Act. This means no recipient can receive over £315,000 over a 3-year period (consisting of the current financial year and the 2 previous financial years).
- 4.3 Relief will not be awarded in any circumstances where it appears that an award will result in the ratepayer receiving subsidy that is above the current de minimus level. However, it remains the responsibility of the business to ensure that discretionary rate relief will not result in exceeding subsidy limits.
- 4.4 Businesses should maintain records of all subsidies received, as these can be requested by the Council at any time.

4.5 For further information, visit [subsidy control \(GOV.UK website\)](#).

5 Effective date of relief

- 5.1 Discretionary rate relief considered under Section 47 of the Local Government Finance Act 1988, will normally be awarded from the start of the financial year in which the application is made or the date the business became liable for Business Rates, if later.
- 5.2 Consideration will be given to backdating relief from the start of the previous financial year where valid reasons are provided for not applying earlier. Evidence must be provided to verify that the circumstances of the claim existed throughout that time.
- 5.3 The backdating of an application for relief must be in the best interests of the Council and Stockport residents.
- 5.4 The award date of relief considered under Section 44A or Section 49 of the LGFA, will be determined on a case-by-case basis as appropriate.

6 Revocation or change in award

- 6.1 Discretionary rate relief will normally expire at the end of the financial year in which the award is made or cease from the date liability for Business Rates ends, whichever is the earliest.
- 6.2 Where relief is granted based on the status of an organisation, the award will continue without the need for a new application unless membership circumstances change, which should be reported to the Business Rates team to reassess entitlement.
- 6.3 Where a business has a change in circumstances, two months' notice will be given to reduce or revoke an award, effective from the date the change occurred.
- 6.4 It will be made clear on any award notice, the period the relief covers - including the date it will end where appropriate, and whether a new application will be required once expired.
- 6.5 Where a variation of a decision to award relief needs to be made, the ratepayer will be informed as soon as it is reasonably practicable to do so.

7 How to apply

- 7.1 Visit the Council's website [Business rates reductions and reliefs - Stockport Council](#) or ring the Business Rates Team on 0161 474 5188 for instructions on how to apply for relief.
- 7.2 Please see relevant sections of the policy for guidance around what information should be provided as part of the application process, which is specific to the type of relief being requested.
- 7.3 The Council will request any further supporting evidence as deemed necessary to properly assess the merits of the application.
- 7.4 Where insufficient information is provided, then no relief will be granted. In some cases, it may be necessary for officers to visit premises and we would expect organisations claiming relief to facilitate this where necessary.

7.5 Each application must be accompanied by a statement signed by the person representing the business, setting out the amount of subsidy the ratepayer has received within the previous 3 years, which should include a nil declaration where appropriate.

8 Charitable organisations

- 8.1 Registered charities or trustees of a charity that occupy a property used wholly or mainly for charitable purposes are entitled to receive 80% mandatory relief.
- 8.2 The Council does not normally offer discretionary rate relief to top up mandatory awards for charities. However, organisations recognised within the Council's priorities will be considered for additional support under section 12, in exceptional circumstances. Requests will be considered on a case-by-case basis.
- 8.3 From April 2025, private schools will no longer benefit from mandatory relief. However, those which are wholly or mainly concerned with providing education to children with Education, Health & Care Plans will still be eligible for charitable relief. This aims to ensure fairness by requiring private schools to contribute their fair share of Business Rates, aligning their tax obligations with those of state schools. As such, the Council will not offer discretionary rate relief for private schools on the basis of a non-profit making organisation.

9 Community Amateur Sports Clubs

- 9.1 Community Amateur Sports Clubs (CASCs) are entitled to receive 80% mandatory Business Rates relief.
- 9.2 Ensuring the provision of independent sport clubs across the Borough which supports the Council's priorities is considered beneficial as it extends the range of provision available, making it easier for residents to adopt a healthy lifestyle. As such, the Council will also consider awarding up to an additional 20% in discretionary top up relief.
- 9.3 When considering an application for discretionary rate relief, the Council will need to be satisfied that:
- The organisation is fully inclusive and accessible, membership is open to all
 - The organisation supports the Council Plan
 - A discretionary relief award would be in the best interests of Stockport residents
- 9.4 In order to qualify for discretionary rate relief, the following criteria must be met:
- i. CASC status with HMRC
 - ii. Affiliation to Stockport Active (formerly Sport Stockport)
 - iii. Membership rates must not be such, as in the opinion of the Council, to exclude the general community
 - iv. The facilities of the Organisation should be made available to people other than members, e.g. schools, casual public sessions etc. subject to licensing requirements
 - v. Membership of the Organisation must be open to all members of the community, regardless of ability, subject to the physical capacity of the premises
 - vi. At least 51% of the membership must be made up of Stockport residents.
- 9.5 Organisations must actively encourage membership from groups such as young people, older age groups, persons with a disability or ethnic minorities, which can be demonstrated by:
- a. Differential fee structures for such groups or
 - b. Provision of schemes of training or

- c. Education for such groups; or
 - d. Membership which consists of at least 25% of people from such groups
- 9.6 Where sports clubs run a commercially operated bar serving food and drink, this must be incidental to the main purpose of the organisation to qualify for relief. Running a bar in itself is not a reason for declining relief, but a club which is primarily a commercial bar is unlikely to qualify. Bar receipts and income from venue hire will be taken into account.
- 9.7 Any application for relief must be supported with the following information:
- A description of the organisations main purposes and objective's as set out in the memorandum and articles of association
 - Evidence of CASC status with HM Revenues and Customs
 - Audited accounts (including any ancillary businesses). Where these are not available, projected figures should be provided instead
 - Details of how the organisation meets the criteria outlined

10 Non-profit making organisations

- 10.1 A not-for-profit organisation is one that is not established or conducted for profit, , whose objectives are charitable, but the organisation is not registered as a charity. This includes Community Interest Companies. Organisations can apply for 50% discretionary rate relief.
- 10.2 The organisation must be charitable or philanthropic, religious or concerned with education, social welfare, science, literature or fine arts, or the occupier of a club concerned with recreation.
- 10.3 The Council will make enquiries as to the overall purpose of the organisation although if surpluses and such amounts are directed towards the furtherance or achievement of the objects of the organisation, then it does not necessarily mean that the organisation was established or conducted for profit.
- 10.4 When considering an application for discretionary rate relief, the Council will need to be satisfied that:
- The organisation supports the Council's priorities
 - The organisation is fully inclusive and accessible, and if based on membership that it is open to all
 - A discretionary relief award would be in the best interests of Stockport residents
- 10.5 In order to qualify for discretionary rate relief, the following criteria must be met:
- i. The organisation must promote its services for the benefit of Stockport residents.
 - ii. Membership of the organisation must be open to all members of the community, regardless of ability, subject to the physical capacity of the premises, unless there are legitimate restrictions placed on membership.
 - iii. Membership rates must not be such, as in the opinion of the Council, to exclude the general community.
 - iv. Organisations must actively encourage membership from groups such as young people, older age groups, persons with a disability or ethnic minorities, such encouragement to be demonstrated by either –
 - a) Differential fee structures for such groups; or

- b) Provision of schemes of training or education for such groups; or
- c) A membership which consists of at least 25% of people from such groups

- v. The facilities of the Organisation should be made available to people other than members, e.g. schools, casual public sessions etc, subject to licensing requirements
- vi. At least 51% of the membership must be made up of Stockport residents

10.6 Any application for relief must be supported with the following information:

- The organisation's main purposes and objectives, as set out in, for example, a written constitution, a memorandum of association, or set of membership rules.
- Audited accounts for the last 2 years. Where these are not available, projected figures should be provided instead.
- Details of how the organisation meets the criteria outlined in these guidelines.

11 Rural rate relief

11.1 Businesses within a defined rural settlement are entitled to receive 100% mandatory rural rate relief where:

- The population is below 3000
- The rateable value for a sole food shop, general store or post office in the settlement, does not exceed £8,500
- The rateable value for a sole petrol filling station or pub in the settlement does not exceed £12,500

11.2 Where a property meets the above criteria, but the rateable value exceeds the set limits but is still below £16,500, the Council has discretion to award further relief up to 100%.

11.3 Discretionary rural rate relief will be considered where:

- The RV of the property is below the limits as outlined above
- The property is used for the benefit of the local community
- The award of the relief is in the interests of the Council's taxpayers.

11.4 The following will be taken into consideration when deciding whether discretionary relief should be awarded:

- Whether the business employs a significant number of staff who are resident in the local community in which the business is located
- Whether there are any other suppliers of the service concerned which are easily accessible to residents within the rural settlement.
- The financial viability of the business concerned
- The effect on the rural community should the business have to cease trading as a direct result of not awarding relief

11.5 Enquiries regarding rural rate relief should be directed to the Business Rates Team:

- Email: business.rates@stockport.gov.uk
- Tel No: 0161 474 5188

12 Exceptional circumstances

- 12.1 The Council will consider applications for discretionary rate relief in exceptional circumstances where an organisation can demonstrate that they are making a contribution which is of significant benefit to Stockport and essential for the Council to achieve its priorities. It is anticipated that these will be very unique cases.
- 12.2 Any requests for relief based on exceptional circumstances will be dealt with on a case-by-case basis in consultation with the Economy, Works and Skills Service, with the decision made by the Director of Finance (Section 151 Officer) or relevant Cabinet Member depending on the value.
- 12.3 Enquiries regarding relief due to exceptional circumstances should be directed to the Business Rates Team:
- Email: business.rates@stockport.gov.uk
 - Tel No: 0161 474 5188

13 Partly occupied properties

- 13.1 There may be occasions where business premises are only partly occupied for a short period of time. This may be due to a business moving in or relocating to a new property. In certain circumstances, the Council may use its discretion to award relief in respect of the unoccupied part of the property.
- 13.2 Relief will be awarded where the Council is satisfied that:
- There is a partial occupation of an office, warehouse, factory or commercial premises to facilitate relocation of the company into or out of the Stockport area, or where the company is looking to move between premises within the Borough; or
 - The occupier can demonstrate that it is experiencing short term trading difficulties which mean that it does not require the use of the entire hereditament for a short period. In such circumstances, consideration should be given to the future trading position of the company, and the impact on the local economy, should relief not be awarded; or
 - Fire, flood, or a similar disaster prevents full use of the premises for a short period of time.
 - Where a property has been empty for a prolonged period and the standard empty exemptions have ended.
- 13.3 In cases of gradual occupation, the part of the premises which remains unoccupied could be subject to relief, so long as the Council is satisfied that the circumstances will exist for a short period of time only.
- 13.4 A Council officer will visit the premises to look at how the property is being used. Where the awarding of relief is considered appropriate, the Valuation Office Agency will be notified. They will then provide the Council with a separate rateable value (RV) for both the occupied and unoccupied areas of the property.
- 13.5 The amount of relief allowed will be linked to standard empty property exemptions:
- i. Commercial properties - exemption from rates based on the RV for the unoccupied part, for the first 3 months it is empty.
 - ii. Industrial properties - an exemption from rates based on the RV for the unoccupied part, for the first 6 months it is empty.
- 13.6 After the exemption period has expired, Business Rates will become payable on the whole of the property.
- 13.7 Applications for relief will not normally be considered where:

- Where the owner is subletting part of the premises on a commercial basis
- Where the time taken to either occupy or vacate the premises is like to exceed three or six months
- Where there is evidence to suggest no reasonable efforts are being taken to let, sell, or occupy the empty part of the premises
- Where the type of business indicates that occupation will either be on a seasonal or cyclical basis.

13.8 It is unlikely that any retrospective application for more than 6 months ago will be successful and would need to be supported by significant evidence that the circumstances presented, existed at that time. Similarly, requests will not be considered for consecutive periods unless there has been a change in circumstances since the original award.

13.9 Any application for relief should include the following information:

- Plans of the premises which clearly identify the areas of occupation and non-occupation
- The period during which the premises are expected to be vacated or occupied by
- Dependant on the circumstances of the application, the date the empty part of the premises will be back in use

14 **Hardship Relief**

14.1 Hardship relief will be awarded where the business is suffering from unexpected financial difficulty, which is outside of the normal risks associated with the business. Awards will only be given in exceptional circumstances.

14.2 The amount of relief awarded can reduce or remit the full amount of Business Rates due. Awards are intended to be a short-term solution whilst the business works towards improving its financial situation. It is unlikely that any relief will be granted for more than the current financial year.

14.3 The business will be expected to be taking/have taken appropriate action to mitigate or alleviate hardship, such as:

- a. Speaking to the Council's Business Growth Team and/or taking professional business or financial advice
- b. Reviewing their pricing structure
- c. Re-negotiating with creditors, including the landlord regarding rent (where appropriate)
- d. Have a robust business plan in place to address hardship

14.4 A reduction in Business Rates on the grounds of hardship will be awarded where the Council is satisfied that:

- The ratepayer would sustain hardship if relief were not applied
- Any short-term reduction or remission of rates would be significant to the future viability of the business; and
- It is reasonable for the Council to award relief having regard to the interests of its Council Tax payers

14.5 The test of hardship, in itself, will not be a deciding factor - all relevant circumstances affecting the ability of a business to meet its liability for rates will be taken into account.

14.6 Due regard will be given to the interests of Stockport residents. Considerations will include whether:

- There is evidence of hardship through a severe loss or marked decline in trading compared to corresponding periods in previous years
- The granting of relief will help the business through a temporary difficulty

- Employment prospects in the area would be severely worsened by a company going out of business.
- The business provides goods and services which are of great benefit to the Borough or neighbourhood in which it is located

14.7 Hardship relief will generally not be considered appropriate where:

- i. The business is profitable
- ii. The current hardship (financial or otherwise) could have been foreseen and avoided
- iii. The business has experienced a minor loss in trade in comparison to the annual turnover of the business
- iv. The drawings / remuneration of the Director(s) or owner are above a 'reasonable' amount
- v. The business is relatively new and hardship relief is being requested to fund the progression of the business
- vi. A similar facility is already being provided within the same locality, or within a reasonable distance
- vii. The business premises are empty

14.8 Any application for relief should include the following information:

- o Why the business is suffering from financial hardship
- o What steps have been/are being taken to keep the business sustainable
- o Audited accounts up to the last 3 years. Where these are not available, projected figures should be provided instead.
- o A cashflow forecast for the next 12 months.
- o For sole traders/partnerships, details of drawings from the business and a breakdown of personal income and expenditure
- o Number of employees
- o A comprehensive business plan
- o How the business is beneficial to the local community
- o Details of any relationships with other businesses, particularly with local suppliers

14.9 Any requests for hardship relief will be dealt with on a case-by-case basis with the decision made by a Revenues Manager, Director of Finance (Section 151 Officer) or Cabinet Member for Finance and Resources depending on the value.

15 Pubs and live music venues

15.1 The Council will operate a discretionary Business Rates Relief Scheme for eligible pubs and live music venues, in line with Government guidance issued by HM Treasury. The relief will apply to occupied properties only.

15.2 Relief under this provision will be granted using the Council's discretionary powers under Section 47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011. The Council will exercise these powers having regard to the policy intent set out by Government.

15.3 For the 2026-27 financial year, eligible pubs and live music venues may receive 15% discretionary Business Rates Relief, subject to meeting the criteria set out in Government guidance. The Council will apply the relief strictly in accordance with the prescribed definitions and will not extend eligibility beyond those businesses cited.

15.4 A pub is defined as a hereditament which:

- Is open to the general public;
- Allows free entry other than when occasional entertainment is provided;

- Allows drinking without requiring food to be consumed; and
- Permits drinks to be purchased at a bar.

For the purposes of this policy, the definition of a pub excludes, but is not limited to, restaurants, cafés, nightclubs, hotels, sporting venues, theatres, concert halls, cinemas, museums, and casinos.

- 15.5 A live music venue is defined as a hereditament which is wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Other uses will only be permitted where they are ancillary or incidental to the primary use of live music performance and do not affect the overall character of the premises.
- 15.6 The relief does not apply to venues wholly or mainly operating as nightclubs or to theatres within the meaning of the Town and Country Planning (Use Classes) Order 1987.
- 15.7 Where eligibility is unclear, the Council will apply judgement in line with Government guidance and the natural meaning of the terms “pub” and “live music venue”, using local knowledge and the primary use of the hereditament as key considerations.
- 15.8 Relief will be awarded automatically where the Council holds sufficient information to determine eligibility. Any enquiries regarding this relief should be directed to the Business Rates Team.

16 Supporting Small Business Relief

- 16.1 The Council will operate a discretionary Supporting Small Business Relief (SSBR) scheme for the financial years 2026–27 to 2028–29, in line with Government guidance. The purpose of this relief is to protect small businesses that would otherwise face large and sudden increases in their Business Rates bills following the 2026 Business Rates Revaluation.
- 16.2 Relief under this provision will be granted using the Council’s discretionary powers under Section 47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011. The Council will exercise these powers in accordance with the policy intent set by Government and the nationally prescribed eligibility criteria.
- 16.3 A ratepayer is eligible for SSBR where, at the 2026 revaluation, they lose some or all of the following reliefs:
- Small Business Rate Relief (SBRR)
 - Rural Rate Relief
 - Retail, Hospitality and Leisure (RHL) Relief, which ends on 31 March 2026
 - 2023 Supporting Small Business Relief

Eligibility applies only where the loss of one or more of the reliefs listed above results in a significant increase in the business’s rates liability.

- 16.4 Annual increases in a qualifying ratepayer’s bill will be capped at £800 or the relevant Transitional Relief cap, whichever is higher. This cap may apply for up to three years, unless the hereditament becomes ineligible under the scheme rules.
- 16.5 SSBR will not apply where the hereditament:
- Becomes vacant;
 - Is occupied by a charity or Community Amateur Sports Club (CASC) (as these receive mandatory 80% relief);

- Exceeds Minimal Financial Assistance limits under the Subsidy Control Act

16.6 Relief will end when:

- The ratepayer's bill, after applying SSBR, reaches the amount it would have been without SSBR.
- The property becomes vacant;
- The property is subsequently occupied by a charity or CASC;
- The three-year protection period expires.

16.7 Relief will be awarded automatically where the Council holds sufficient information to determine eligibility. Ratepayers may be required to provide additional information to confirm continued entitlement, including subsidy declarations.

17 **Review Process**

17.1 Where a request for discretionary rate relief is unsuccessful, a letter detailing the reasons for the decision will be sent to the applicant.

17.2 Whilst there is no statutory right of appeal against a decision regarding discretionary rate relief, the Council recognises that ratepayers should be entitled to have a decision reviewed if they are dissatisfied with the outcome.

17.3 The decision letter will include instructions on how to request a review, which should be made within one month of the date of the decision. This should include the reasons for requesting a review along with any supporting information.

17.4 Depending on the type of relief applied for, a request for a review of the decision would normally expect to be made on the following basis:

- The use of the property has changed
- The objectives of the organisation have changed
- There have been other material changes that may affect the Council's decision
- New information will be provided
- Relevant information was not considered

17.5 Reviews will usually be undertaken by a senior manager independent of the original decision maker and will be given in writing.

17.6 This review process does not affect a rate payer's legal right to seek leave to challenge a decision by way of Judicial Review but would be advised to seek independent advice in the first instance.

18 **Fraud**

18.1 The Council is committed to reducing fraud in all its forms. A ratepayer who falsely declares their circumstances or provides a false statement or evidence in support of an application for discretionary rate relief, may have committed an offence under the Theft Act 1968. Where this is suspected to be the case, the matter will be investigated which may lead to criminal proceedings being instigated.

19 Policy version control

Date	Action	By
29/09/2024	Policy creation	Andrea Griffiths
06/08/2025	Addition of paragraph 1.4 Addition of paragraph 1.5 Amendment to paragraph 10.1 to include Community Interest Companies	Andrea Griffiths
17/02/2026	Amendment to paragraph 1.2 Addition of paragraph 2.5 Addition of paragraph 2.6 Addition of section 15 to include Pubs and Live Music Venue Relief Addition of paragraph 16 to include Supporting Small Business Relief and renumbering of subsequent sections	Andrea Griffiths