

Appendix 1

MANDATORY & DISCRETIONARY RELIEFS FOR BUSINESS RATES

| MANDATORY RELIEF | Caseload | Relief Granted | Total Value of Relief |
|--------------------------|----------|----------------|-----------------------|
| CASC Relief | | | |
| 2022/23 | 35 | 80% | £249,087 |
| 2023/24 | 34 | 80% | £235,992 |
| Change in Caseload/Value | -1 | | -£13,095 |
| Charitable Relief | | | |
| 2022/23 | 315 | 80% | £4,670,433 |
| 2023/24 | 302 | 80% | £5,179,353 |
| Change in Caseload/Value | -13 | | £508,920 |
| Rural Relief | | | |
| 2022/23 | 0 | 0 | 0 |
| 2023/24 | 0 | 0 | 0 |
| Change in Caseload/Value | - | - | - |

| DISCRETIONARY RELIEF | Caseload | Relief Granted | Total Value of Relief |
|---|----------|--------------------|-----------------------|
| CASC Top Up Relief | | | |
| 2022/23 | 16 | 20% | £18,796 |
| 2023/24 | 16 | 20% | £20,279 |
| Change in Caseload/Value | 0 | | £1,483 |
| Not For Profit Organisations Relief | | | |
| 2022/23 | 26 | 50% | £476,126 |
| 2023/24 | 26 | 50% | £552,631 |
| Change in Caseload/Value | 0 | | £76,505 |
| Large business relocation or expansion | | | |
| 2022/23 | 0 | Case by case basis | 0 |
| 2023/24 | 0 | Case by case basis | 0 |
| Change in Caseload/Value | - | | - |
| Exceptional circumstances | | | |
| 2022/23 | 0 | Case by case basis | 0 |
| 2023/24 | 0 | Case by case basis | 0 |
| Change in Caseload/Value | - | | - |
| * Retail Relief | | | |
| 2022/23 (expanded criteria) | 1070 | 50% | £4,958,998 |
| 2023/24 (expanded criteria) | 1168 | 75% | £6,937,682 |
| Change in Caseload/Value | 98 | | £1,978,684 |

Figures for 2023-24 are based on a snapshot of the Business Rates System as at 30/09/23.

* The government extended the qualifying criteria and amount of retail relief for 2020/21 in response to Covid-19. The level of relief reduced from 100% to 66% in July 2021 and to 50% from April 2022. For 2023-24, awards increased to 75%.