

Appendix C

COVID-19 Additional Relief Fund (CARF)

This policy covers the award of relief under the Covid-19 Additional Relief Fund (CARF). This relief is awarded under S47 of the Local Government Finance Act 1988. The fund is available to support those businesses affected by the pandemic but that are ineligible for existing support linked to business rates. It takes the form of a reduction in net rates bills in the 2021/22 financial year.

Conditions of relief

1. The relief will be available to reduce chargeable amounts in respect of 2021/22 only and the scheme will not extend beyond that financial year.
2. This scheme will:
 - a. not award relief to 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),
 - b. not award relief to a hereditament for a period when it is unoccupied (other than properties that 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),
 - c. not award to relief to a type of hereditament listed below.
 - d. direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.
3. CARF relief is not available to businesses who already benefit from full rate relief for 2021/22 from another scheme e.g. Small Business Rate Relief.
4. The scheme has been designed to fall within the funding made available from government.
5. In order to be eligible for relief the ratepayer must be in occupation of the relevant property on 31 January 2022.
6. Relief is available for occupied properties only.
7. Relief will be calculated as a fixed percentage of net liability with a limit of £20,000 relief per eligible property.
8. Relief will terminate and be apportioned on a daily basis to the date of vacation. Relief will not be carried forward to a new property.
9. If there is a change in liability for any reason which leads to the original net

rates charge being reduced, CARF relief will be recalculated,

10. 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.
11. If a property ceases to be an eligible property during the period of entitlement, relief may be withdrawn.
12. Any overpaid relief will be payable and recoverable through the rates bill.
13. New occupiers who become rateable after 31 January 2022 will not be eligible for relief.
14. Ratepayers occupying excepted hereditaments will not qualify for relief. An excepted hereditament is defined as a property occupied by the billing authority or a precepting authority.
15. The scheme will close to applications on 31 March 2022 or sooner if the grant allocation is exhausted.
16. The council may award additional discretionary relief on a case by case basis with any unspent sums being allowed to ratepayers assessed as in greater need as a result of the pandemic. Such awards will be made at the discretion of the Revenues Manager. Evidence of need may be requested in the form of bank statements, financial accounts or other trading records.
17. Providing relief under this policy is likely to amount to Subsidy and this policy is covered by the rules set out in the following guidance document:

[CARF Guidance.docx \(publishing.service.gov.uk\)](#)
18. Ratepayers may decline relief if they wish.

The Covid-19 Additional Relief Fund will be made direct to businesses without the need not apply via an application.

Appeal procedures - Discretionary Rate Relief applications

There is no right of appeal against an authority's decision not to award Discretionary Relief or against the amount of relief allowed. If however should an applicant wish to challenge the decision then they should contact the Revenues Manager who will take the case to the Non-Domestic Rate Relief Panel.

The Non-Domestic Rate Relief Panel decision will be final with respect to any decision not to award, to revoke or to vary the amount of relief allowed.

The following types of property are ineligible for CARF relief:

AIRFIELD

AMBULANCE STATION AND PREMISES

Anaerobic Digestion Gas To Grid Plant And Premises

Anaerobic Digestion Plant and premises

BANK AND PREMISES

BEACH HUT

BEACH HUT AND PREMISES

BOAT HOUSE- for private boats

BUILDING SOCIETY

CAR PARK

CAR PARK PUBLIC CONVENIENCES & PREMISES

Car Parking Space and premises

CAR PARKING SPACES

Car Storage and premises

CIVIC AMENITY SITE AND PREMISES

COLLEGE AND PREMISES

Communication Station and premises

Crematorium and premises

DELIVERY OFFICE AND PREMISES

Dock Hereditament and premises

ELECTRICITY GENERATING PLANT AND PREMISES

Electricity Hereditament and premises

FIELD STATION & PREMISES

GAS COMPRESSION STATION AND PREMISES

GAS PROCESSING PLANT & PREMISES

HEALTH CENTRE AND PREMISES

Hospital and premises

Independent Distribution Network Operator

LIFEBOAT HOUSE

LIFEBOAT STATION AND PREMISES

LIVERY STABLES AND PREMISES

MEAT CUTTING ROOM AND PREMISES Photovoltaic Installation and premises

PIPELINE AND APPURTENANCES

PIPELINE BULK LIQUID STORAGE DEPOT & PREMISES

Police station and premises

POST OFFICE AND PREMISES

PRISON AND PREMISES

RAF STATION

School and premises

SECURITY FACILITY

SEWAGE TREATMENT WORKS AND PREMISES

Sorting Office and premises

Surgery and premises

Veterinary Clinic and Premises