

Appendix C

COVID-19 Additional Relief Fund (CARF)

1. GUIDANCE SUMMARY

In March 2021 the government announced a new Covid-19 Additional Relief Fund (CARF) to support businesses adversely affected by the pandemic who are ineligible for any other support linked to business rates.

The fund is available to support those ratepayers who were not eligible for the Nursery Discount, Expanded Retail Discount or the Airport and Grounds Operations Support Scheme. The ratepayer must also have been adversely affected by the pandemic and unable to adapt to that impact.

North Norfolk District Council has been awarded 1.580,862 for CARF relief awards and has designed a scheme within this funding which awards a fixed percentage reduction for all eligible ratepayers, subject to a cash cap.

CARF relief takes the form of a reduction in net rates bills in the 2021/2022 financial year. It is only awarded for occupied properties used for commercial purposes, and ratepayers must have been liable for business rates on 31 January 2022 to qualify.

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 and follows the [government guidance](#) published in December 2021.

2. CARF RELIEF ELIGIBILITY

1. The relief will be available to reduce chargeable amounts in respect of 2021/2022 only and the scheme will not extend prior to or 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 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),
 - c. not award to relief to an ineligible type of hereditament listed below, and

- 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 ratepayers who already benefit from full rate relief for 2021/2022 from another scheme, for example Small Business Rate Relief.
4. In order to be eligible for relief the ratepayer must be in occupation of the relevant property on 31 January 2022
5. Relief is available for occupied properties only
6. Relief is only available for properties used on a commercial basis. Properties for personal use, such as beach huts and private boatsheds are excluded.
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. Ratepayers may decline the relief by writing to or emailing the Revenues team.
16. The scheme will end on 31 March 2022.

3. ADDITIONAL DISCRETIONARY SUPPORT

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 and/or other trading records.

4. APPLICATIONS

The relief will be awarded automatically to qualifying ratepayers, unless there is a query regarding eligibility or Subsidy Allowances, in which case more information may be required.

Awards of this relief are entirely at our discretion, and we reserve the right to refuse or query any application. The relief is awarded as a reduction on the business rates bill and not by any other method (although any subsequent overpayment arising from an award of CARF relief can be refunded to the ratepayer).

5. SUBSIDY ALLOWANCES

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 \(publishing.service.gov.uk\)](#)

Ratepayers may decline the relief if they wish.

6. APPEALS

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:

The following properties are not considered to be adversely impacted by the pandemic, or are properties for personal use only, and are ineligible for CARF Relief:

Description

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