

Oxford City Council's Covid-19 Additional Relief Fund Scheme

1. In relation to the Discretionary CARF Scheme, the Council will have regard to the guidance issued. The Council's scheme has been drawn up to provide the widest benefit to those businesses who have not had any previous support and is based on schemes implemented by other authorities. The Council's 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), and
 - c) direct support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.
2. In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, certain precepting authorities (e.g. a parish or county council) or a functional body, within the meaning of the Greater London Authority Act 1999.
3. The Council will determine the level of relief for individual hereditaments.
4. CARF should be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, excluding those where billing authorities have provided relief using their wider discretionary relief powers introduced by the Localism Act 2011 which are not funded by section 31 grants.
5. Former categories of discretionary relief prior to the Localism Act should be applied first in the sequence of discretionary reliefs and, therefore, before any relief provided under the COVID-19 Additional Relief Fund (CARF).
6. The Council can use its discretionary powers to offer further discounts outside of this scheme. However, where an authority applies a locally funded relief, this must be applied after CARF

Particulars of the scheme

7. The Council expects the scheme to be operational from April 2022 until September 2022. It is anticipated that a closing date for applications could be 30th June 2022, with this being extended as necessary if applications are slow to come in.
8. The Council will adjust accounts for all changes in circumstances that occur in relation to rates payable in the financial year 2021/22, for example, a backdated change to the rateable value of the hereditament. This change of circumstances could arise during the year in question or during a later year.
9. The Council will make decisions which are conditional upon eligibility criteria. If a change in circumstances renders a property ineligible or reduces the

value of the award, the relevant rates demand notice will be amended in the year to reflect the loss of the relief. Relief will only be awarded subject to a property's continuing eligibility.

10. CARF will be awarded for the Financial Year 2021/22 only.
11. The Council will award a % relief to each property it considers to have been affected by Covid and has been unable to adapt.
12. The Council will exclude certain categories of properties if it considers them to have been unaffected by Covid-19.
13. The ratepayer will need to have been a ratepayer on 1st April 2021 and in occupation throughout the 2021/22 financial year. They will need to be able to demonstrate that they have been adversely impacted by coronavirus restrictions at their premises either through social distancing, government recommendations to work from home, or reduced demand (where the business predominantly supplies other businesses who were unable to trade) and have been unable to adequately adapt to that impact.
14. Accounts will need to be provided to evidence the effects of Coronavirus on the business.
15. Based on data held by the authority on businesses that would fit the criteria given in the Government guidance, modelling has been undertaken to identify the percentage of funding against the chargeable business rates for 2021-22 that the authority could apply, together with a cap on the overall amount to be received by any one business. Additionally the Council has looked at schemes drawn up by other councils.
16. Based on analysis of the number of businesses who may qualify for CARF four potential models are given in Table 1 below based on different allocation criteria:

Table 1 : Example Models				
	Model 1	Model 2	Model 3	Model 4
Criteria	35% of rates liability with £100K cap	38% of rates liability with £100K cap	40% of rates liability with £50K cap	43% of rates liability with £50K cap
Total amount of CARF given	£7,822,871.87	£8,381,975.18	£7,821,128.31	£8,286,444.25
Percentage of Councils funding allocation	88.40%	94.72%	88.39%	93.64%

Each model assumes 100% take up of those business that are eligible but in each model a balance of the Council's allocation remains, to pay to businesses that may be missing from the model. A decision will be taken after the initial take up to agree the percentage award to ensure that all the Councils allocation of £8.8 million is paid out in full. At this stage it is likely that Model 2 will be applied but there may be a small uplift on the %age of

business rates liability that is eligible, once all applications have been received.

17. The Council will expect an application form to be completed to verify that the Business has suffered a loss and been unable to adapt, and will advise ratepayers of the award of the relief by issuing a revised demand notice showing the amount of the award, with details of opting out and subsidy requirements. If payment has already been paid in full, the credit will be transferred into 2022/23, and a revised bill issued. If a ratepayer requests a refund, this will be complied with.

Exclusions

18. To support local businesses hardest hit, and to achieve the intentions laid down by Government, the Council will exclude the following businesses / hereditaments:

- Unoccupied hereditaments
- Hereditaments which do not need constant attendance by operatives, crew or staff to function (such as parking spaces, advertising boards, communication masts, ATMs, telecommunication network or energy infrastructure, solar panels, and small storage units such as lockers, storeroom, garages, lock-ups and land used for storage).
- Public bodies including:
 - I. Government departments, legislative bodies, and the armed forces
 - II. Local government including parish and town council
 - III. Local authority owned companies
- NHS including NHS and Foundation Trusts, practitioners who provide services under contract to the NHS
- Maintained schools, Academy Schools, Private Schools and Further / Higher Education Institutions
- Fire
- Police
- Government and Justice
- Banks and Financial Institutions
- Betting and Gambling
- Businesses in administration, liquidation or subject to a strike off notice on companies house will not benefit from this relief
- Businesses who entered into a CVA or IVA during the course of 2020/21 will likewise be ineligible for relief
- Businesses who have not been significantly impacted by the coronavirus pandemic
- Those in receipt of 100% Small Business Rates Relief
- Where a business would have been eligible for retail relief in 2021/22 for the premises concerned but has not received it either due to exceeding capping/subsidy levels nationally or opted out of the retail

relief scheme they will not be eligible for relief under our Discretionary CARF scheme

- The Council will not award relief on any property where it is advised on or after 15 December 2021 that a premises was re-occupied prior to the 1st April 2021. This is to prevent businesses who previously advised the property was empty (in order to benefit from periods of 100% empty relief) from subsequently claiming to be occupied to benefit from the new discretionary relief. The Council will accept information that it has received prior to 15 December 2021 but not yet processed.
- Properties not in the business rates list on 15 December 2021 or in the rating list with a 0 (nil) rateable value on that date due to refurbishment works are ineligible for the CARF scheme even where the Valuation Office Agency later update the rating list which would see the property rated (or rateable value increased above 0/nil) from 15 December 2021 or before.
- Valuation Office Agency changes to the rateable value of a premises made after 15 December 2021 (whether increased or reduced) will be disregarded for the purposes of this award. Awards will not be retrospectively amended to reflect these changes or where other reliefs are awarded or reduced after the date of award.
- All awards are final, except where subsequent / retrospective evidence comes to light showing the award was based on fraud or error. In these cases, the Council reserves the right to revoke or reduce the support after an award is made. In addition, the Council reserves the right to ask for additional evidence or withhold support where it has a reasonable belief that the information it holds is not correct.