

Application for Discretionary Relief on grounds of Hardship
Section 49, Local Government Finance Act (LGFA) 1988 as
amended

Guidelines for completing the form

Discretionary relief is given at the discretion of the Council and a billing authority may remit any liability to pay rates under Section 43, or Section 45, LGFA 1988 for occupied or unoccupied properties, in part or full.

The decision to grant Hardship relief is a discretionary power but an application can only be considered if the Council is satisfied that;

- The ratepayer would sustain hardship if the Council did not grant a remission and,
- It would be reasonable for the Council to grant remission having regard to the interests of Council Taxpayers within the Isle of Wight. (The reason why the interests of the Council Taxpayer must be considered is because of the financial implications as any relief granted is funded 50% by the Council.

The test of hardship need not be confined to financial hardship; all relevant factors affecting the ability of a business to meet its liabilities for rates will be taken into account

The interests of local Council Taxpayers in an area must also be considered, for example where the employment prospects in the area would be worsened by a company going out of business, or the amenities of an area might be reduced by the loss of the only shop in the village

It is important that you complete the application form in full as the Council will base its decision as to whether the relief is applicable strictly on the information that is provided.

- It is important that your application illustrates a complete picture of the nature of your business and in particular, the benefit it has to the local community.
- Applications from excepted hereditaments cannot be considered. These are properties which are occupied by a billing or precepting authority.

Evidence you need to provide.

A copy of your last two years audited accounts together with the last **two** months bank statements for all accounts. Any other documentation which you feel further supports your application. New businesses are required to supply a current financial statement and budget.

Discretionary Rate Relief is an annual award. It cannot be assumed that an award made in one year will automatically be awarded in future years.

Until you are advised of the outcome of your application, you must ensure payments for Business Rates are paid. If relief is later awarded, any overpayment will be refunded.