

Terms of Reference – Business Rates Discretionary Reliefs Working Group

Title of Review: Discretionary Reliefs

Status: Draft Terms of Reference

Committee: Finance Sub-Committee

Directorate: Corporate

Service: Revenues

Date: 8th March 2023

Background:

Business rates form an essential element of Cheshire East funding contributing £49.1M to the 2022/23 budget. This is equivalent to 15% of the Council's net revenue budget.

Central Government set a range of Business Rates "reliefs" for specific businesses, both mandatory and at the discretion of the Local Authority. During its meeting on 9th November Members expressed a wish to review the range and value of Discretionary Reliefs awarded by Cheshire East.

Objective of Review:

To understand the extent of Discretionary Relief available to local businesses and how those reliefs impact both business and the council. To make recommendations for change where appropriate.

Scope of Review:

The review is limited to the Council's Discretionary Reliefs

Approach to the review:

Principal activities will include:

- Communication / Liaison with relevant officers who will support the group with technical knowledge
- Reviewing relevant supporting information

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- Understanding current policy
- Considering improvements to policy

Timing of the review:

Not yet known

Reporting:

The working group will report to Finance Sub-Committee

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