

Report for: Cabinet – 20th June 2017

Item number: 13

Title: Discretionary Business Rates Relief – Revaluation Support

Report authorised by: Tracie Evans - Chief Operating Officer

Lead Officer: Otis Williams - Policy & Strategy Team

Ward(s) affected: All

**Report for Key/
Non Key Decision: Key**

1. Describe the issue under consideration

1.1 The Government has undertaken a national revaluation of all commercial premises in England and Wales. From 1st April 2017, all premises in the borough were assigned a new ‘rateable value’ by the Valuation Office, used to calculate the level of business rates charged to their occupier. The last time there was a revaluation was in 2010. The 2017 revaluation has resulted in the business rate bills of many premises in Haringey increasing significantly (as further outlined in section 2.1 below).

1.2 In the Government’s Budget on the 8th March 2017, the Chancellor announced £300mn of extra funding for local authorities to provide discretionary relief to those businesses facing increases in their business rate bills following the revaluation. The Government has described this initiative as ‘revaluation support.’

Haringey’s allocation of the Government’s funding for discretionary relief is £2.08 million spread across the next 4 years. This comprises £1.213 million for 2017-18, £0.589 million in 2018-19, £0.243 million in 2019-20 and £0.035 million in 2020-21.

1.3 Local authorities have the power to design their own discretionary business rates relief scheme to determine how the funding for ‘revaluation support’ is distributed across businesses locally. The Government has placed a condition on their funding that this extra relief can only be targeted at businesses that will see their rates bills increase from April 2017 as a result of the revaluation.

1.4 This report asks for Cabinet agreement on the criteria for allocating this additional relief. It follows the previous report to the Cabinet Member for Economic Development dated 4th April 2017. A consultation process has since been undertaken outlining proposed options. This lasted five weeks

from 13th April to 17th May 2017. The consultation report is available via appendix A and its key findings are within section 6 of this report. We understand from the GLA and our discussions with other boroughs that Haringey is one of the first boroughs to progress this work. For clarity, this scheme was announced before the general election.

2. Cabinet Member Introduction

- 2.1 The significant increases in business rates due to the Government's national revaluation risks leaving some of Haringey's businesses struggling to pay their bills. The worst hit local firms will be facing a 42% rise in their rates for 2017/18, with hundreds more hit with a 12.5% increase and thousands by 5%. With further increases in bills set for many businesses for 2018/19 and beyond as transitional relief is phased out, some businesses will see their rates more than double by 2020.
- 2.2 The Council with our local traders' groups voiced strong concerns over the impact of the 2017 revaluation and as a result of strong lobbying the government announced additional funding to ease the transition at Budget 2017. The Chancellor's announcement of £300mn extra funding for local authorities to apply discretionary relief, although welcome, is unlikely to be enough to ease the pain of increased business rate bills for the majority of our local businesses.
- 2.3 We are nevertheless determined to ensure that Haringey's allocation of funding for extra discretionary relief for 'revaluation support' is used to maximise impact and target in a way that is fair and proportionate across our business base.
- 2.4 This is why we engaged early with residents, businesses and local traders forums through consultation to help shape how Haringey will distribute this extra relief locally. We understand that we are the first London Borough to consult and to seek Cabinet clearance to distribute the funding.

3. Recommendations

It is recommended that:

- 3.1 The Cabinet approve the Discretionary Business Rates Relief – Revaluation Support Policy, as appended to this report at Appendix B and described in more detail at section 6 of this report, which:-
 - Allocates discretionary business rates relief to rate payers where -
The business rate increase is £500 or more (after all other applicable reliefs have been applied)
 - Automatically applies a 42% discount on the monetary increase in business rates to affected businesses in 2017/18

With the following exclusions:

- a) Premises occupied by multinational and national chain companies
- b) Excepted hereditaments within the meaning of s 47 Local Government Finance Act 1988 and wider public sector premises
- c) Businesses not located in the borough for the duration of 2016/17 and/or have left since April 2017
- d) Premises with rateable values in excess of £200,000

4. Reasons for decision

- 4.1 This policy proposal sits in the context of the Council's wider economic growth priorities for the borough. We believe the recommended policy best supports economic growth as it targets small, medium-sized and independent businesses over multinational, and national chain businesses. The policy proposal aligns with the Council's existing policies to encourage business resilience and growth in Haringey and support local job creation. For this reason the policy proposal supports private businesses over public sector premises (a number of which are hereditaments already excluded in accordance with s 47 Local Government Finance Act 1988).
- 4.2 Haringey Council will be expected to use discretionary business rates relief to distribute the Government's extra funding for 'revaluation support' to those businesses that have seen increases in their bills. The rationale behind the proposal and options consulted on are detailed in section 6 of this report; and principles below:
- Target relief at businesses that are facing an increase in their business rate bills following the revaluation, encompassing different sizes, sectors and locations across the borough
 - Distribute the extra relief in a way that is proportionate to how much a businesses' bill has increased, and in a fair and equal manner
 - Apply to ratepayers occupying lower value properties
 - Ensure that the extra relief is distributed to local businesses quickly and smoothly
 - Be relatively simple for the Council to administer
- 4.3 We are also seeking to ensure that relief for businesses is distributed as quickly as possible and minimises administrative costs where possible. We believe this is fundamental, both to the Government's intentions of the scheme and to our priorities to support businesses that have seen large increases in their business rates since the 2017 revaluation.

5. Alternative options considered

- 5.1 To apply the relief in a similar way to that recommended (in section 6) but to also include (rather than exclude) multinational and national chain businesses in the scheme. In expanding the number of eligible businesses the percentage discount relief allocated to the monetary business rate increase would fall. This equates to allocating a 25% discount on the monetary increase, costing £1.27 million in 2017/18. Note the recommended option enables a 42% reduction.
- 5.1.1 The consultation supported the proposal that excluding multinational and national chain businesses is a fairer way of distributing the relief to businesses that are less able to cope with the business rate increase. A majority of the respondents to the Council's consultation stated that preference should be given to small, medium-sized and independent businesses; and Haringey's precepting Authority, the Greater London Authority, stated that firms operating nationally or internationally may be benefitting from reductions in business rates in other parts of the country.¹
- 5.1.2 To apply the relief as per the recommendation in section 6 but to include the wider public sector. We are minded not to extend the fund to wider public sector organisations. We believe this is in line with the aims of the fund, which are to support business and promote growth. Therefore, we believe it is best to support those small, medium-sized and independent businesses in Haringey facing difficulties.
- 5.1.3 To apply the relief as per the recommendation in section 6 but to include businesses not in the borough for duration of 2017/18 or have since left. It is considered that their inclusion with limited funds would not be prioritised; and would involve a disproportionate administrative burden to calculate a pro rata relief. Businesses that have occupied premises in Haringey for the full financial year are to be prioritised. Also, there are other reliefs that may be available to new businesses in the borough.
- 5.1.4 To apply the relief as per the recommendation in section 6 but to include premises with rateable values in excess of £200,000. We are minded not to provide the relief in this way. This in line with the DCLG consultation (March 2017) point where it states, "further assume, by and large, more support will be provided to":
- Ratepayers or localities that face the most significant increase in bills

¹ **Extract from GLA feedback to the Haringey consultation:** The GLA supports this proposal in principle as it is our view that the relief scheme should be targeted at small and medium sized local businesses and independent traders in genuine hardship or experiencing the largest relative rises in bills. It is quite likely that firms operating nationally or internationally may be benefitting from reductions in business rates liabilities on their properties elsewhere in England and are better able to manage the impact of the 2017 revaluation on their finances.

- Ratepayers occupying lower value properties (i.e. properties with a rateable value below £200,000)

5.1.5 To apply the relief as per the recommendation in section 6 but to include businesses with increases below £500. We are minded not to apply the relief in this way. We consider the £500 threshold follows the spirit of the discretionary relief scheme by supporting those businesses hardest hit by rates increases. This rationale is also informed by the large administrative cost if there was not a threshold; set against the comparatively low level of relief to businesses.

5.2 The following options were considered and discounted at the cabinet member signing meeting on 4th April 2017 and therefore not consulted on:

5.2.1 Haringey Council could use its own funds to ‘top-up’ the Government’s allocated funding for implementing this extra discretionary relief. This option has been discounted because it would result in a financial cost for the Council at a time when the organisation needs to find financial savings as part of its medium term financial strategy.

5.2.2 To target all of the Government’s funding for discretionary relief at one particular high street, regeneration zone or economic sector. This option has been discounted because the 2017 revaluation will have significant impacts on all high streets and localities across the borough, and impact upon retail, workspace and industrial sectors. To concentrate all the Government’s funding on just one locality or sector within the borough would be unfair.

5.2.3 To target all of the Government’s funding for discretionary relief through a large scale ‘hardship fund’ which businesses would apply for. This option has been discounted because of the significant administrative challenges for assessing thousands of applications on a case by case basis. It would not be practical, could lead to lengthy delays in awarding relief and treat businesses inconsistently.

6. Background information

6.1 The proposal is for the Council to automatically allocate discretionary business rates relief to business premises (subject to exclusions) where the business rate increase is £500 or more, after all other applicable reliefs have been applied. We consider there would be an unnecessarily large administrative cost in removing a threshold which in some instances offers a comparatively low level of relief to businesses. We aim to support those businesses hardest hit by the business rates increase.

6.2 Under this option, approximately 1300 businesses in Haringey would qualify for this discretionary business rates relief. This would allow the Council to apply automatically a 42% discount on the monetary increase in business rates for businesses in 2017/18. This is in addition to national transitional relief.

6.3 This would cost £1.16 million in 2017/18, allowing for a small surplus of approximately £50,000 to be held back as a contingency. The latter can be used by exception, to support organisations facing hardship which contribute to business growth outcomes. In year two the remaining three years relief is to be applied, amounting to approximately £867,000. This is subject to confirmation from DCLG post the general election.

6.4 **Exclusions**

The recommended Revaluation Support Policy (appendix B) sets out certain types of rate payer that the Council would be minded not to support.

6.4.1 **Multinational and national chain companies**

The Council intends to exclude premises occupied by multinational and national chain companies from its Revaluation Support policy. The Government consultation states that we should provide support only to those ratepayers who are facing an increase in their bills following revaluation; after all relevant reliefs have been deducted. The Government 'further assumes that, by and large, more support will be provided to ratepayers or localities that face the most significant increases in bills; and ratepayers occupying lower value properties'. This corresponds with our discretionary relief consultation, which showed a majority of responses in favour of prioritising relief to small, medium-sized and independent businesses. We believe multinational and national chain businesses are better equipped to cope with the increase in business rates than small, medium-sized and independent businesses in Haringey. It should be noted that this exclusion includes franchises where we are able to identify them, as the Council believes that franchised businesses who are part of national companies are better able to cope with increased business rates than independent and small-sized businesses in Haringey. The Council also has existing economic growth priorities that support a diverse local economy and reflect the small business profile in the borough. A list of the companies excluded is provided in appendix C. Please note this list is indicative not exhaustive. For the purpose of this policy we have defined multinational and national chain companies as a group of outlets owned by one company and spread across various locations nationwide or worldwide, with similar appearance and providing similar services or goods across the outlets.

6.4.2 It should also be noted that multinational and national chain businesses occupy premises around the country, where in many areas business rates have fallen following the 2017 revaluation. As a result, many of these businesses' rate increases in Haringey will be offset by business rate decreases in other parts of the country. This point was reiterated by the GLA in their response to the consultation.

6.4.3 **Excepted hereditaments and wider public sector**

In accordance with s 47 Local Government Finance Act 1988 certain properties are excluded from discretionary business rates relief. These are properties that are occupied in full or part (otherwise than as trustee) by the billing authority, a precepting authority (in this case the GLA), or by any of the

GLA's functional bodies: (i) Transport for London (TfL); (ii) the Mayor's Office for Policing and Crime (MOPAC) (responsible for the Metropolitan Police Service); (iii) the London Fire & Emergency Planning Authority (LFEPA) (including the London Fire Brigade), (iv) the London Legacy Development Corporation (LLDC), and (v) the Old Oak and Park Royal Development Corporation (OPDC). Moreover, we are minded not to extend the fund to wider public sector organisations. We believe this is in line with the aims of the fund, which are to support business and promote growth. Therefore, we believe it is best to support those small, medium-sized and independent businesses in Haringey facing difficulties.

6.4.4 Further eligibility considerations

Businesses that have not occupied premises in the borough for the full 2016/17 financial year and/or have left the borough since 1 April 2017 will not be included in the discretionary relief scheme. We believe that including both cohorts of businesses would not be within the spirit of the scheme and would involve a disproportionate administrative burden to calculate pro-rata relief.

In line with the Government's funding allocation methodology, premises with a rateable value over £200,000 are to be excluded from the discretionary relief scheme.

6.5 Consultation key findings

The consultation proposals (report available at appendix A) were developed in conjunction with the Haringey Business Alliance (HBA) and presented to the Tottenham Traders Forum and Wood Green Business Forum. Feedback was also sought from the GLA (as the precepting authority), Federation of Small Businesses (FSB) and North London Chamber of Commerce. The consultation was published online via the Council's webpage. The final number of responses received was sixteen, one of which was representative of a wide range of businesses (Muswell Hill Traders' Group).

6.5.1 Summary of Consultation Questions:

1. Do you support the proposal, described above, to offer relief to businesses for revaluation support as a proportion of the increase in their business rate bills?
2. Do you support the option of giving preference to small and medium sized firms and independents over multinational and large national businesses when it comes to eligibility for extra business rates relief for 'revaluation support'?
3. Are there any circumstances when you believe that Haringey Council should not favour distributing extra business rates relief for 'revaluation support' because it would be against the local community or public's interest?
4. The option to set aside a proportion of the Government's funding to strategically target extra support at businesses facing severe and

immediate hardship from the revaluation and who can demonstrate a sustainable longer term business plan. Please note: following proposal planning with the HBA this question was not asked. The application of this resource allocation is intended to be distributed to local businesses quickly and smoothly and relatively simple for the Council to administer.

5. Do you have any other views and ideas?

6.5.2 Key findings under each question:

6.5.3 Do you support the proposal, described above, to offer relief to businesses for revaluation support as a proportion of the increase in their business rate bills?

- i) There was significant support for the proposal to automatically distribute relief proportional to the increase in business rates; as such we are recommending this proposal.
- ii) We believe this offers the fairest way to distribute the limited money allocated from the Government and allows businesses of varying sizes to benefit from the relief. Distributing relief according to the bill increase reflects the need to support businesses proportionately to their rateable value and offer sizeable and meaningful relief to those businesses with particularly large business rate increases.
- iii) We also believe that this proposal is simple and relatively easy to administer – minimising the time businesses have to wait to receive the relief. Concerns have already been raised about the financial impact on businesses when programmes are delayed, and we recognise that a business rates relief system should be straightforward to administer and reach businesses as soon as is practicable.

6.5.4 The option to give preference to small and medium sized firms and independents, over multinational and large national businesses with high turnovers on the grounds that the latter are financially more likely to be able to pay higher business rate bills than the former

- i) There was a good level of support for giving preference to small and medium sized firms and independents over multinational and large national businesses, and therefore we will continue to

propose giving preference to small, medium sized and independent businesses.

- ii) In response to the concerns that multinational and national businesses would consider relocating, we believe we are proposing the fairest way to distribute the limited funds from central Government. Given the limited funds available, we believe giving preference to small, medium sized and independent businesses is necessary to prevent them from potentially closing as a result of this year's revaluation. Moreover, the consultation findings showed that some national businesses suggested smaller, independent businesses should receive priority in business rate relief because their presence in some parts of the borough contributes to the success of national chains.
- iii) Multinational and large national chain companies in Haringey have some of the largest rateable values in the borough, and therefore if the discretionary relief policy covered these businesses they would consume a large amount of the fund. Excluding those businesses from the fund allows us to further target businesses who have less extensive capital to support the increase and who do not have branches in other parts of the country facing reduced bills that could offset any increase in Haringey.
- iv) We welcome the Greater London Authority's submission to the consultation, which was broadly content with the proposals. As the Council's precepting authority, the GLA reinforced the reminder to ensure that no individual business receives more than £55,000 per year in relief, to abide by EU state aid rules. Our policy will ensure this and comply with the rules.

6.5.5 The option to prioritise relief on public interest grounds

- i) There was a mixed response to the proposal to not favour distributing extra business rates relief if it was against the local community or public's interest. Several business types were highlighted in the consultation feedback, such as pawnbrokers, pay day lenders and betting premises, who received the highest votes. Whilst the number of votes for these business types was not excessive, this could be explained by the relatively low number of individual responses received to the consultation (16).

The response to the proposal to exclude business types on public interest or community grounds was inconclusive, and we cannot infer a clear view on which businesses should be excluded over and above others. Therefore, we will not pursue any exclusion specifically on public interest grounds.

- ii) There were also implementation issues raised in excluding particular sectors of the economy. We recognise that some consultees suggested that excluding whole business types from the relief should require each business to be individually audited, which would have administrative impacts for the Council. We will consider this when forming a policy position.
- iii) There are sectors of the economy that do not align with the Council's stated public interest goals, including betting shops, payday lenders and pawnbrokers. A number of these businesses are part of national chains and will therefore be excluded from the relief via this channel.

6.5.6 Other options consulted on: We asked residents and businesses during the consultation for their thoughts and to put forward ideas on other proposals and options for the distribution of the extra relief

- i) Some consultees suggested that the Council means-tests the way in which discretionary relief is distributed to businesses, to ensure that the money reaches the appropriate recipients.

We believe the discretionary relief policy should be simply and relatively easy to administer so that the relief money reaches businesses as soon as is practicable. It would be both time-consuming and burdensome to means test businesses in Haringey and would result in a delay for payments to reach businesses that need the relief. We also reflect on the feedback from the various business forums that engaged orally with the consultation process and emphasised the need to distribute the relief as quickly as possible to support businesses that have seen an increase in their business rate bills.

- ii) Some consultees suggested distributing the relief by geographical area and thus avoiding particular streets where certain business types are dominant. Other consultees stressed the need to ensure that the discretionary relief is distributed quickly and reaches businesses so that they can begin to benefit from the relief.

We disagree that discretionary relief should be distributed by geography, including restricting relief to businesses in particular geographical area, because we believe this is an unfair and arbitrary way to allocate relief. Our proposals allow businesses in every ward of the borough to benefit from business rates relief that is proportional to the business rate increase they are facing following this year's revaluation.

- iii) The Greater London Authority suggested that the Council holds back a portion of its 2017-18 funding until the Government has announced its final position on reprofiling funding across different financial years, in order to allow greater flexibility.

In response to holding back a proportion of the 2017-18 funding until the Government makes a decision on reprofiling funding across years, we agree that flexibility is important in the discretionary relief scheme. Our current modelling projects a small underspend, allowing a sum of money to be held back until a decision is made.

- iv) Whilst the number of individual responses received to the consultation (16) was relatively low, one of these responses collates the views over in excess of 100 local businesses. In addition, three meetings were held with stakeholders. Therefore, the consultation informs work to develop a recommended policy approach to distribute the discretionary relief. For both Questions 2 and 3, the consultation has produced a clear result in favour of the proposed options, with Questions 4 and 5 illustrating inconclusive results for the public interest test.

7. Contribution to strategic outcomes

7.1 The proposal contributes to achieving the priorities set out in the Corporate Plan, in particular:

- Primary objective: Priority 4 – 'Drive growth and employment from which everyone can benefit' and cross-cutting theme, 'Working in Partnership'

8. Statutory Officers comments (Chief Finance Officer (including procurement), Assistant Director of Corporate Governance, Equalities) Comments of the Chief Finance Officer and financial implications

Finance

8.1 The Department for Communities and Local Government (DCLG) have confirmed that local authorities will be fully compensated for offering this extra discretionary business rates relief for 'revaluation support' through the Section 31 Grant. This however is conditional on:

(i) This funding will be capped. Any discretionary relief paid by billing authorities in respect of "revaluation support" in excess of their allocation will not attract the Government's grant. Under the DCLG's consultation, Haringey has been given an allocation of £2.08mn over the next 4 years for offering this extra relief. The Government was expected to confirm its final allocation for each local authority during April 2017. This has been delayed due to purdah, although the figures are expected to remain the same.

(ii) That the extra discretionary relief is used to support only those rate payers who are facing an increase in their business rate bills following the revaluation after all adjustments (e.g. other relief schemes) have been made.

(iii) Authorities are required to consult their major precepting authorities. For the Council that will require consultation with the Greater London Authority (GLA).

The Council will need to be mindful of the above conditions in order to ensure that we are fully compensated for offering the extra relief.

8.2 As outlined in the GLA's response to the Haringey consultation. In its March 2017 consultation paper on the relief scheme, the Government stated that it was minded to allow local authorities to reprofile funding across financial years. It has subsequently indicated that it will not take a final decision on this until the second quarter of 2017-18. This may mean we will not know the extent of the flexibilities available until autumn 2017.

8.3 The government has committed to paying local authorities the business rates discretionary relief (s31) grant over a period of four years. Haringey's allocation is profiled as follows: £1.213m in 2017/18; £0.589m in 2018/19; £0.234m in 2019/20; and £0.035m in the final year, 2020/21. The recommended local scheme proposes providing relief to businesses over a period of two years; £1.17m in 2017/18 and £0.867m in 2018/19. This means that the Council will need to fund government's funding commitments in the latter years (2019/20 and 2020/21) upfront from its funds totalling £0.269m.

Head of Procurement Comments

8.4 There are no procurement comments

Legal

8.5 The Assistant Director Corporate Governance has been consulted on the contents of this Report.

- 8.6 The Government's funding is to be provided by way of grant under s 31 of the Local Government Act 2003. To access the funding, the Council is required to establish a discretionary scheme for administering the rate relief under s 47 of the Local Government Finance Act 1988, and the scheme will have to also meet the Government's grant conditions. Whilst these are subject to confirmation, it is likely that the conditions will be:
- (a) Funding will be capped, distributed over four years and frontloaded in 2017-18. Any discretionary relief paid by billing authorities in respect of "revaluation support" in excess of their allocation will not attract the Government's grant.
 - (b) The discretionary relief should be used to support only those rate payers who are facing an increase in their business rate bills following the revaluation after all adjustments (e.g. other relief schemes) have been made.
 - (c) Authorities will be required to consult their major precepting authorities. For the Council that has necessitated consultation with the Greater London Authority (GLA).
- 8.7 Section 47 Local Government Finance Act 1988 provides an exclusion to the scheme by way of 'excepted hereditaments'. These are properties occupied in full or part by the billing authority, the GLA or any of the GLA's functional bodies, and accordingly these shall be excluded from the policy by law.
- 8.8 Aside from these conditions, the Council is free to design its own scheme under s 47, which gives local authorities a wide power to grant discretionary business rate relief, provided that the scheme is rational and proportionate and subject to the condition that the local authority may only grant the relief if it is satisfied that it would be reasonable to do so having regard to the interests of council tax payers in its area. The Council may set guidelines as to the allocation of relief, provided that it does not fetter its discretion to consider all cases on individual merit.

8.8 Equalities and Community Cohesion Comments

The Council has a public sector equality duty under the Equality Act (2010) to have due regard to:

- Tackle discrimination and victimisation of persons that share the characteristics protected under S4 of the Act. These include the characteristics of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex (formerly gender) and sexual orientation;
- advance equality of opportunity between people who share those protected characteristics and people who do not;
- foster good relations between people who share those characteristics and people who do not.

8.9 The Council targeted a wide range of businesses during the length of the consultation period, and spoke to business forums, which represent a wide range of businesses across the borough. The Council provided hard copies of the consultation form in key hubs, including Wood Green Library & Customer Service Centre and Muswell Hill Library. This enabled the Council to engage with residents and businesses that cannot respond online, and had a particular high proportion of responses from BAME people. The limited amount of business rate relief allocated from central government has restricted the Council's ability to address every inequality in the borough. However, the proposed policy's prioritised approach intends to make the biggest impact on supporting economic growth in the borough. We do not hold data on the protected characteristics of business owners impacted by the decision and we do not consider that there will be discrimination as a result of this decision.

8.10 The proposal will provide opportunities to support the growth of small and medium size businesses which could have a positive impact on economic development and employment opportunities in the borough. There is high level of deprivation in the borough, particularly in the east, and so any mechanism to encourage economic development will have a positive impact for communities, including BAME communities living in poverty, who are more likely to be unemployed.

Furthermore, there are other mechanisms which support charities and public functions, such as 80% charitable relief. This intends to reduce the level of business rates from, for example, religious premises thereby reducing the likelihood of smaller charities facing hardship. A list of reliefs in addition to the proposed policy include as follows:

1. Relief for voluntary and community sector organisations
2. Relief for occupants of new office and workspace
3. Relief for businesses temporarily occupying and using a space whilst a new development project is being completed (meanwhile activities)
4. Relief for empty properties
5. Exempted buildings
6. Relief for small businesses

9. Use of Appendices

Appendix A – Consultation Report

Appendix B – Discretionary Relief – Revaluation Support Policy

Appendix C – List of national chain businesses excluded under policy

Appendix D – EqIA – screening tool

10. Local Government (Access to Information) Act 1985

- <http://www.haringey.gov.uk/housing-and-planning/planning/planning-policy/local-development-framework-ldf/local-plan-evidence-base>

- Department of Business, Innovation & Skills, Paper no2 (December 2013), 'SMEs: the key enablers of business success and the economic rationale of Government intervention.'
- Cabinet Member Signing Report (4th April 2017) - Discretionary Business Rates Relief Consultation – revaluation support <https://www.minutes.haringey.gov.uk/documents/s92530/Cabinet%20Member%20Signing%20%20discretionary%20business%20rates%20relief%20-%20v3%202%202.pdf>