

Appendix 1 - 2026-27 Discretionary Rate Relief Schemes

Introduction

Local Authorities are expected, by the Government, to apply discretionary relief powers available under Section 47 of the Local Government Finance Act 1988 to determine and award the Business Rates reductions and reliefs outlined within this policy and in accordance with relevant statutory provisions and any Government guidance circulated to Local Authorities.

In the event of any conflict between this policy and Government guidance / statutory provisions, Government guidance and / or statutory provisions shall prevail.

The relevant guidance may be found on the Government website via the following link:

[Business rates: information letters - GOV.UK](#)

Electric Vehicle Charging Points (EVCP's")

Local Authorities are expected to apply discretionary relief powers available under Section 47 of the Local Government Finance Act 1988 to award 100% relief for Eligible Electric Vehicle Charging Points ("EVCP's") and Electric Vehicle only forecourts (EVCP relief).

The scheme shall apply for ten years for EVCPs separately assessed by the VOA and Electric Vehicle only forecourts to ensure that they face no business rates liability.

London Borough of Harrow shall apply the scheme in compliance with any relevant statute and / or Government guidance that may be issued.

Authorities shall be compensated for the cost of granting such relief via a Section 31 grant from the Government.

The scheme is anticipated to be effective from 2026/27.

Supporting Small Business Relief ("SSB")

At the 2025 Autumn Budget, the Government announced that the 2026 SSBR scheme will cap bill increases at £800 per year or the relevant caps within transitional relief (whichever is the greatest) for any business losing eligibility in whole or part for certain reliefs at the 2026 revaluation. (Changes in the additional amounts payable for Business Rates Supplement are outside of the transitional relief scheme and 2026 SSBR and shall be paid in full.

As with the 2023 Supporting Small Business Relief scheme ("2023 SSBR"), the 2026 Supporting Small Business Relief Scheme ("2026 SSBR") shall be provided pursuant to Section 47 of the Local Government Finance Act 1988 and in compliance with any relevant statute and / or Government guidance issued.

The scheme will, as was the case for SSBR2023, apply the 2026 Transitional Relief regulations as the framework with the rules adapted for the purposes of the 2026 SSBR.

In particular, the following shall apply:

a. eligible hereditaments shall be those receiving Small Business Rate Relief (“SBRR”), 2023 SSBR or 2025/26 retail, hospitality and leisure relief (“2025/26 RHL”) on 31st March 2026.

As was the case for SSBR 2023, a hereditament must be occupied and charities and Community Amateur Sports Clubs (CASC’s) are not eligible,

b. The base limit (BL) used to calculate entitlement will reflect any SBRR, 2023 SSBR or 2025/26 RHL relief applicable on 31st March 2026. It will not, however, reflect any Transitional Relief (TR) present on 31st March 26, and, therefore, it will be necessary, where TR applies on 31st March 2026, in addition to any of the above reliefs, to recalculate the BL as if TR had not applied.

c. any hereditament for which an entitlement exists to the 2023 SSBR scheme on 31st March 2026 (including in combination with any of the other reliefs) will lose any entitlement to 2026 SSBR on 1st April 2027. Otherwise, the 2026 SSBR scheme will operate for 3 years from 1st April 2026 to 31st March 2029.

d. references to “BL x AF” should in 2026 SSBR, be taken to be references to “(BL x AF) or (BL + 800) whichever is the greater”.

The 2026 SSBR scheme will be based upon the 2026 TR scheme so no additions (or deductions) will be made to SSBR bills for different multipliers or the Transitional Relief Supplement.

The Business Rates Supplement BRS (where applicable) is outside the scope of the scheme and must be paid on top.

2026 SSBR General Provisions

For those ratepayers receiving 2023 SSBR on 31st March 2026, (including those also receiving SBRR and/or 2025/26 RHL on 31st March 2026, any eligibility for 2026 SSBR will end on 31st March 2027.

All other eligible ratepayers shall remain in 2026 SSBR for either 3 years or until they reach the bill they would have paid without the scheme. This will be the bill in the main transitional relief scheme or the ratepayer’s full bill.

A change of ratepayer will not affect eligibility for the 2026 SSBR scheme. However, eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club.

There is no second property test for eligibility for the 2026 SSBR scheme. However, those ratepayers who during 2025/26 lost entitlement to SBRR (because they failed the second property test for that purpose) but have, under the rules for SBRR been given a 12 month period of grace before their relief ended (or from 27th November 2025, 3 years) - can continue on the 2026 SSBR scheme for the remainder of their period of grace.

Sequence of reliefs

Hereditaments eligible for charity or Community Amateur Sports Club relief or hereditaments which are unoccupied are not eligible for 2026 SSBR.

For the avoidance of doubt, SBRR should not be applied to further reduce the bill determined under 2026 SSBR (to avoid the double counting of relief).

Example

A non 2025/26 retail, hospitality and leisure ratepayer eligible for SBRR whose rateable value has increased from £3,000 (paying nil in 2025/26) to £14,000, would be paying the following in 2026/27 before 2026 SSBR:

Bill before reliefs (including 1p Transitional Relief Supplement): £6,188

Bill after transitional relief: £1,572

Bill after Small Business Rate Relief (@1/3) £1,048

After 2026 SSBR, the bill for 2026/27 would be reduced to £800 and no further SBRR should be applied to the £800 bill.

No addition for Transitional Relief Supplement is made to a bill within the scope of SSBR.

The same principle applies to properties for which a Section 44A certificate has been granted (i.e. for the apportionment of rateable values for partly occupied properties). The presence of a section 44A Local Government Finance Act 1988, certificate should not further reduce the bill determined under 2026 SSBR.

All other discretionary rate reliefs, including those funded by section 31 grants, should be considered after the application of 2026 SSBR.

Subsidy control

The 2026 SSBR is likely to amount to a subsidy. Therefore, any relief provided under this scheme shall need to comply with the UK's domestic and international subsidy control obligations.

To the extent that a local authority is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act 2022 allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2026/27 year and the two previous financial years). MFA

subsidies cumulate with each other and with other subsidies that fall within the category of ‘Minimal or SPEI (Services of Public Economic Interest) financial assistance’. Any other subsidies claimed under the Small Amounts of Financial Assistance limit of the EU-UK Trade and Co-operation Agreement that came into force in 2021, should be counted under the £315,000 allowance.

In those cases where it is clear that a ratepayer is likely to breach the MFA limit, the relief should be withheld. Alternatively, the relief may be included in bills and the ratepayer asked on a self-assessment basis, to inform the authority if they are in breach of the MFA limit.

MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, details of the subsidy shall need to be included on the subsidy control database.

Recalculations of reliefs

As with other reliefs, the amount of 2026 SSBR awarded should be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or to the hereditament. This change of circumstances could arise during the year in question or during a later year.

Operational Provisions for 2026 Supporting Small Business Relief (2026 SSBR)

Day 1 Eligibility for the Scheme

For 1st April 2026, a hereditament shall be eligible for 2026 SSBR where:

- a. the chargeable amount for 31st March 2026 was calculated in accordance with:
 - i. paragraph 4 of Schedule 4ZA Local Government Finance Act 1988 (SBRR not in transitional relief), or
 - ii. regulation 12(6) of, or paragraph 4(5) or 5(5) of the Schedule to, the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 SI 2022 No. 1403 (SBRR within transitional relief), or
 - iii. section 47 Local Government Finance Act 1988 by virtue of being eligible for schemes introduced by local authorities to deliver:
 - 1. the 2023 Supporting Small Business Relief Scheme as set out in guidance issued by the Government via MHCLG on 21st December 2022, or
 - 2. the 2025/26 Retail, Hospitality and Leisure Scheme as set out in guidance issued by the Government via MHCLG on 16th January 2025, and
- b. the hereditament for 1st April 2026 was occupied, and

c. the ratepayer for 1st April 2026 was not a charity or trustees for a charity or a community amateur sports club eligible for relief under paragraph 2 of Schedule 4ZA or regulation 12(5) of, or paragraphs 2(4), 3(4), 4(4) or 5(4) of the Schedule to, the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2026.

Where a hereditament meets the above criteria, then the rules for determining a chargeable amount set out in the sections below entitled “Chargeable Amount under the Supporting Small Business Scheme”, “Recalculation of chargeable amount for 31st March 36 for the purposes of BL in the 2026 SSBR Scheme”, “Calculation of Chargeable Amount” and “Splits and Mergers” will apply provided that the chargeable amount within the 2026SSBR scheme is less than it would otherwise be absent the 2026 SSBR scheme.

Ceasing of eligibility for the scheme after 1st April 2026

After 1st April 2026, 2026 SSBR will cease to apply where:

a. the chargeable amount for a day found under 2026 SSBR is the same as, or more than the chargeable amount found in the absence of 2026 SSBR.

This ensures that, where, for example, the increase in the chargeable amount in 2026 SSBR would take the bill above the level it would otherwise have been, then the hereditament will no longer be in scope for 2026 SSBR.

It also ensures that where, for example, with effect from after 1 April 2026, the hereditament becomes eligible for 100% Small Business Rate Relief then they also fall out of 2026 SSBR, or

b. the ratepayer changes to a charity or trustees for a charity or a community amateur sports club eligible for relief under paragraph 2 of Schedule 4ZA or regulation 12(5) of, or paragraphs 2(4), 3(4), 4(4) or 5(4) of the Schedule of the Schedule to, the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2026, or

c. the hereditament for a day is unoccupied, or

d. in respect of days from the 1st April 2027 onwards, the hereditament had its chargeable amount for 31 March 2026 found by section 47 Local Government Finance Act 1988, by virtue of being eligible for schemes introduced by local authorities to deliver the 2023 SSBR as set out in guidance issued by the Government via MHCLG on 21st December 2022. For the avoidance of doubt, such hereditaments which were also eligible for SBRR or 2025/26 RHL on 31st March 2026, shall also cease to be eligible for 2026 SSBR from 1st April 2027.

Furthermore, where the ratepayer during 2025/26 lost entitlement to SBRR because they failed the 2nd property test but have, under the rules for SBRR, been given a 12 month (or from 27/11/25, 3 years) period of grace before their relief ended (and therefore was still

entitled to SBRR on 31st March 2026), then eligibility for 2026 SSBR will cease at the end of that period of grace.

Hereditaments which cease to be entitled to 2026 SSBR for a day cannot return to eligibility if their circumstances change from a later day. For example, if a property becomes unoccupied, it will not then be eligible for 2026 SSBR if it subsequently becomes occupied again.

Eligibility post 1 April 2026 by virtue of a regulation 17 certificate

As with the transitional relief scheme, where the valuation officer issues a certificate of rateable value under regulation 17 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2026 certifying the correct rateable value at 1st April 2026 (in circumstances where they cannot by rule now amend the list for 1st April 2026) then eligibility for 2026 SSBR and the calculation of 2026 SSBR should be revisited using the regulation 17 certified value in place of the value shown in the list for 1 April 2026.

As with the transitional relief scheme, this should have effect as regards the days referred to in regulation 17(4) (i.e. the effective date of when the list was altered to correct the inaccuracy and subsequent days) or regulation 17(5) (where no alteration has been made).

This ensures that those ratepayers whose compiled list 2026 rateable values are increased by the Valuation Officer but only from the date the list is altered, may still be eligible for SSBR from that point onwards.

This ensures that ratepayers are not penalised because the increase in their rateable value was not backdated to 1st April 2026. This follows the same principle which exists in the transitional relief scheme.

Chargeable Amount under the Supporting Small Business Scheme

Where 2026 SSBR applies then MHCLG will fund local authorities to apply a chargeable amount under section 47 of the 1988 Act for the period 1 April 2026 to 31 March 2029 found in accordance with the rules in Part 1 to Part 3 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2026 (“the 2026 TR Regulations”) subject to the following changes.

Base Liability

References in the 2026 Transitional Relief Regulations to the Base Liability (BL) for 2026/27 should be taken to be the chargeable amount for 31st March 2026 x 365 for the hereditament, adjusted as necessary for the assumption that:

- i. section 47 did not apply for 31st March 2026 other than where the hereditament was eligible for the 2023 SSBR or the 2025/26 RHL Scheme,

- ii. The ratepayer on 31st March 2026 was not a charity or a CASC,
- iii. the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2022 SI 2022 No. 1403 did not apply for 31st March 2026 (the 2023 Transitional Relief Scheme).

This ensures the starting Base Limit for hereditaments eligible for 2026 SSBR include the SBRR, 2023 SSBR or 2025/26 RHL relief for 31st March 2026 but assumes there was no transitional relief or charity relief.

It is possible in theory that a hereditament eligible for 2025/26 RHL on 31st March 26, is occupied by charity / CASC but in different non-charity occupation on 1st April 2026. This provision ensures that in such a case, the BL does not include the charity relief.

Where due to the subsidy control limits, the amount of 2025/26 RHL awarded for 31st March 2026 for a hereditament is less than 40%, the 2026/27 Base Limit for that hereditament should reflect the actual level of 2025/26 RHL relief awarded for 31st March 2026.

This assumes that where subsidy control has reduced the level of 2025/26 RHL relief that the reduction has been made evenly across all days of 2025/26 and, therefore, reflected on 31st March 2026.

If, in practice to comply with subsidy control, relief is awarded for only part of the year and not 31st March, the BL may be adjusted for 2026/27 to reflect the level of 2025/26 RHL which would have been applicable for 31st March 2026 had the relief been awarded evenly across the year.

Where a certificate has been issued under regulations 18 or 19 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2026 then the Base Limit for 2026/27 should be found in line with the above but on the assumption that the rateable value in the rating list was the rateable values as certified.

References in the 2026 Transitional Relief Regulations to Base Limit for 2027/28 and 2028/29 should be taken to be references to “(BL x AF) or (BL + 800) whichever is the greater” from the year immediately preceding the year concerned.

Recalculation of chargeable amount for 31st March 36 for the purposes of BL in the 2026 SSBR Scheme

Where a hereditament which is eligible for 2026 SSBR was receiving transitional relief on 31st March 2026 it will, therefore, be necessary, for the purposes of determining BL in the 2026 SSBR scheme, to recalculate the chargeable amount for 31st March 2026 on the assumption that transitional relief did not apply.

For those ratepayers receiving SBRR, and/or 2025/26 RHL relief on 31st March 26, (but not 2023 SSBR), this recalculation for 31st March 2026 will give a different figure to the actual chargeable amount as all those reliefs apply a set percentage relief to the sum after transitional relief – i.e. they are “top down” reliefs.

The same is not true for those receiving 2023 SSBR on 31st March 2026. 2023 SSBR is a “bottom up” calculation where the chargeable amount is found by increasing the liability for the previous year (i.e. in that scheme by £600).

Transitional relief therefore has no bearing upon the final chargeable amount of a bill found by 2023 SSBR. In these cases, recalculating the 31st March 2026 bill disregarding transitional relief gives the same result. The value of the 2023 SSBR will merely compensate for the loss of transitional relief to deliver the same outcome for 31st March 2026, as intended.

Calculation of Chargeable Amount

References in the 2026 Transitional Relief Regulations to “(BL x AF)” should be taken to be references to “(BL x AF) or (BL + 800) whichever is the greater. This ensures the bill increase is the greater of £800 or the increase under the caps in the transitional relief scheme.

Regulations 12(6) & (7) of the 2026 Transitional Relief Regulations should be assumed to have been omitted. This ensures SBRR is not also applied to the capped bill in 2026 SSBR and avoids double counting of relief if the hereditament is within the SBRR taper.

No change is made to the meaning of the term Notional Chargeable Amount (“NCA”) from that in the 2026 Transitional Relief Regulations. Therefore, as with the 2026 Transitional Relief Regulations, the Transitional Relief Supplement in 2026/27 will be added to NCA. As with the 2026 Transitional Relief Regulations, there should be no separate addition to bills for hereditaments eligible for 2026 SSBR such that, for example, an eligible ratepayer losing their entitlement to 100% SBRR on 1st April 2026 would under the 2026 SSBR scheme pay £800 in 2026/27 and not £800 plus the Transitional Relief Supplement.

For the avoidance of doubt, the rules for changes in rateable value with effect from after 1st April 2026 (regulation 13) will continue to apply as normal subject to the amendments above. In the 2026 Transitional Relief Regulations, increases in rateable value above the level at 1st April 2026 are paid in full based on the applicable multiplier for the day M plus in 2026/27 the Transitional Relief Supplement.

This ensures that, for example, later increases in rateable value are paid in full in the normal way. As with the main transitional relief scheme, references to the rateable value in the list should, if the hereditament is eligible for Improvement Relief, be taken to be references to the rateable value less the value of the Improvement Relief certificate.

Splits and Mergers

Hereditaments will be eligible for 2026 SSBR where they have:

- a. come into existence because of the circumstances described in paragraph 1 of the 2026 Transitional Relief Regulations, and
- b. where one of the hereditaments from which the new hereditament was formed in whole or in part was for the day immediately before the creation day eligible for 2026 SSBR.

2026 SSBR will not apply or cease to apply to splits and mergers in the circumstances described in the section entitled “Ceasing of eligibility for the scheme after 1st April 2026” above.

The number of hereditaments eligible for 2026 SSBR which then split or merge is likely to be small and devising rules particularly for mergers with properties outside of 2026 SSBR would be complex. Therefore, as with the previous SSBR schemes, the Government has concluded it would be disproportionate to devise detailed rules to prescribe the chargeable amounts in the various circumstances which could arise from a split or a merger.

Instead, for hereditaments meeting the criteria above, MHCLG will fund local authorities to apply a chargeable amount under section 47 of the 1988 Act found in accordance with the following principle:

- a. that the protection offered by 2026 SSBR (that the bill will not rise by more than £800 per annum or the transitional reliefs caps whichever is the greater) will continue to apply in principle to that part of the newly created hereditament which was immediately before the creation day in 2026 SSBR, and
- b. that increases (or reductions) in overall rateable value arising from the split or merger are not subject to the protection of 2026 SSBR.

For simple splits of hereditaments previously eligible for 2026 SSBR, an apportionment will be applied of the chargeable amount in the SSBR scheme for the hereditament before the split in line with the change in rateable value from the split (i.e. in line with the principle in the Schedule of Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2026).

For mergers and reorganisations, it will be necessary to estimate the degree to which, in line with the principle of the 2026 SSBR scheme, that part of the hereditament which was formerly eligible for 2026 SSBR should continue to receive support under the 2026 SSBR scheme.

Changes in the additional amounts paid through Business Rates Supplement are outside the transitional relief scheme and the 2026 SSBR and must therefore be paid in full.

Film Studio Relief

Eligibility principles – which properties will benefit from the relief

Film studio rate relief is available for a chargeable day in the financial years 2024/25 to 2033/34 for a hereditament which for the chargeable day is:

- a. Used (or if unused appears that when next in use would be used) for the production of films or television programmes and in whole or in part comprises sound stages or film sets, and
- b. Valued by the Valuation Office Agency (VOA) as a studio falling within one of the following VOA's valuation categories for film studios:
 - i. temporary or semi-permanent filming studios
 - ii. older filming studios, whether converted or purpose built
 - iii. modern industrial conversion filming studios (typically converted to film studios post 2010)
 - iv. modern purpose-built filming studios (typically built post 2010)
 - v. campus sites

The above are the types of facilities that have seen exceptionally large increases at the 2023 revaluation.

The relief is not available on materially unaltered industrial premises (even if occupied by a studio). VOA descriptions in the rating list or the "SCAT" code should not be used for this test. The VOA will notify billing authorities whether they have a hereditament in their list which meets the conditions above.

The scheme is available to new, existing and expanding facilities. It is also available on conversions of previously industrial buildings provided they meet the tests above.

There are no occupation conditions for film studio relief. Relief is available where the above conditions are met irrespective of whether the property is occupied or whether occupation or ownership changes.

How much relief will be available?

For hereditaments eligible for the film studios business rates relief scheme, the maximum chargeable amount for each chargeable day is:

- a. The chargeable amount which would be found by applying paragraph 1 of Schedule 4ZA or paragraph 1 of Schedule 4ZB to the Local Government Finance Act 1988 multiplied by 60%, or

b. in respect of 2026/27 and defined hereditaments within the meaning of the transitional relief scheme, the chargeable amount which would be found by applying regulation 16 of the Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2026 (the addition of the Transitional Relief Supplement in respect of 2026/27) multiplied by 60%.

For the avoidance of doubt, the chargeable amount found by applying paragraph 1 of Schedule 4ZA or regulation 16 includes the effect of any current improvement relief. The value “A” in paragraph 1 is the rateable value in the list less any current Improvement Relief certificate (G) (see paragraph 10(2) of Schedule 4ZA Local Government Finance Act 1988). The paragraph 1 or regulation 16 chargeable amount ignores other reliefs such as transitional relief, section 44A relief or any other mandatory or discretionary relief scheme.

Where the maximum chargeable amount is less than the actual chargeable amount for the day (after all other reliefs) then authorities should award discretionary relief reducing the chargeable amount for the day to the maximum chargeable amount. Where the maximum chargeable amount is more than the actual chargeable amount (after all other reliefs) then no film studio relief should be awarded.

Where the rateable value on the subject hereditament changes, including retrospectively when due to Checks, Challenges or Appeals, the relief shall be recalculated with retrospective effect that may include prior years (subject to the section on “clawback” below).

Subsidy control

Film studios business rates relief awards are likely to amount to subsidies. In December 2024, the government referred an Assessment of Compliance of the proposed relief scheme to the Subsidy Advice Unit, as a Subsidy Scheme of Particular Interest. The SAU’s report was published on 28th January 2025, providing their evaluation of the government’s Assessment of Compliance with the requirements set out in the Subsidy Control Act 2022.

Under the Scheme, any business rates relief awards made in accordance with the above guidance are judged to be consistent with the subsidy control principles.

This means that where London Borough of Harrow satisfies itself that an award complies with this guidance, will not be required to conduct its own assessment of the award against the subsidy control principles. It also means that a subsidy awarded under the scheme that complies with this guidance is insulated from legal challenge under the Subsidy Control Act. There is no cap to the value of a business rates relief award that can be made under the Scheme. For the avoidance of doubt, subsidies awarded under the Scheme do not constitute nor contribute to Minimum Financial Assistance.

Local authorities will have an obligation to report individual subsidies awarded under the scheme. Subsidies above £100,000 awarded under this scheme are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the local authority shall need to include details of the subsidy on the subsidy control database and link that award to the Business Rates Relief for Film Studios subsidy scheme.

Clawback of relief

The level of support provided by the film studio relief scheme and the 10 year duration of the scheme has been determined by the Government on the assumption that:

- a. The rateable values in the 2023 rating list will continue to reflect the outcome of the VOA's January 2024 review of film studio rateable values ("the January 2024 review"), and
- b. For the rating lists commencing on 1 April 2026, 2029 and 2032, the film studio sector and those ratepayers falling within this rate relief scheme co-operate fully with the VOA in the preparation of the draft rating lists and discuss the valuation scheme prior to the draft list being published and that the rateable values subsequently shown in those lists will continue to reflect the levels of value adopted in the respective draft lists.

The Government may review the level of relief in the event of significant changes in rateable values at future revaluations based upon the draft rating lists.

Billing authorities will be able to clawback some or all relief in the event that, following Checks, Challenges or Appeals by the ratepayers, or any other reason, the level of rateable value departs from the outcome of the January 2024 review or the draft 2026, 2029 or 2032 rating lists. To meet this objective, this section applies a chargeable amount floor below which bills cannot fall whilst still being awarded film studio rate relief.

Application of the clawback and chargeable amount floor

The clawback provisions should not apply unless the VOA has issued a clawback certificate. Therefore, in the absence of such a certificate, authorities may, in the event of alterations to rateable values retrospectively or otherwise, recalculate the relief in line with the rules set out in the section above entitled "How much relief will be available" without regard to this clawback provision.

However, where the VOA has issued a clawback certificate for the chargeable day, or any previous day to the extent that it could affect the chargeable amount (such as due to transitional relief), then a chargeable amount floor below which the chargeable amount for the day should not fall as a result of this relief scheme, should apply. The chargeable amount floor is:

a. The chargeable amount which would have applied for the day under this rate relief scheme had the rateable value in the list for the chargeable day and any previous chargeable day been the rateable value provided by the VOA in a clawback certificate/s.

Where the VOA amends a rateable value with an earlier effective date (i.e. a backdated alteration) and issues a clawback certificate with effect from that earlier day (or any other earlier day) then rates bill should be recalculated with retrospective effect and clawback relief as necessary.

For the avoidance of doubt, the clawback cannot operate so as to give a chargeable amount for the day which is more than the chargeable amount without the relief scheme. (The provisions for discretionary relief under section 47 of the 1988 Act do not permit increases in the rates bill above the level which would have applied without the relief.) If, exceptionally, the rateable value is reduced to such a degree that the chargeable amount floor calculated using the clawback certificate is more than the chargeable amount for the day ignoring the film studio relief then no film studio relief should apply for the day (i.e. in effect all of the relief is clawed back).

The clawback certificate

Following an amendment to the 2023 rating list or in compiling or altering later rating lists, the VOA shall certify what the rateable value would have been entered into the list for a chargeable day or days, adopting the matters listed in paragraph 2(7) of Schedule 6 Local Government Finance Act 1988 as they existed at the material day for the list alteration (or for compiled lists the first day of the list) but adopting the £ per square metre values that would have been applied:

- a. In respect of the 2023 rating list, at the conclusion of Film Studio review in January 2024, or
- b. In respect of the 2026, 2029 or 2032 rating lists, at publication of the draft rating list.

In effect, the VOA will disregard any valuation evidence or wider valuation scheme amendments that have been received or occurred since January 2024 or publication of the draft 2026, 2029 or 2032 rating lists (irrespective of whether that evidence exerts an upward or downward pressure on the valuations). In most cases this will result in the £ per square metre adopted following the January 2024 review or the draft rating list being adopted for the purposes of certification. There may be instances, (for example where the VOA has accepted that the overall quality or location is poorer than assumed at the conclusion of review/draft list or a post compilation permanent MCC has occurred) that may lead to an alternative £ per square metre to be adopted in the certificate. However, when certifying the VOA would not consider any evidence received post review/draft list and any alternative £ per square metre should fall within the value range adopted within the review/draft for that type of studio.

The VOA is not required to issue a certificate if, in respect of the chargeable day, the certified value is the same as the rateable value in the list.

The certificate should show the day the certified value commences. The certified value shall cease to have effect from either the day it is superseded by a later certified value (including if the certified value becomes the same as the value in the rating list) or the last day of the rating list.

The VOA may need to certify several values over the course of a list where the rateable value changes (such as for material changes in circumstances) and may include those certified values on a single certificate.

The VOA may amend or withdraw a certificate where, for example, the facts have changed, the VOA has changed their opinion, or they have issued the certificate in error.

Where the effective date of an alteration has been limited to the date the list was altered then the claw-back certificate shall also take effect from the date of list alteration.

The VOA are instructed by the Ministry of Housing, Communities and Local Government (under section 10(1), (b) & (c) of the Commissioners for Revenue and Customs Act 2005) to issue clawback certificates in line with these rules for the duration of the film studio relief scheme.

Review of relief

The government may review the scheme and the level of relief if:

- a. There are significant changes in rateable values at future revaluations based upon the draft rating lists, or
- b. The outcome of the January 2024 review or future draft lists in this sector come under successful widespread challenge or appeal in respect of the level of value per square metre in the review/draft list.

Appeals in relation to ECVP's, 2026 SSBR and Film Studio Relief

There is no statutory right of appeal against a decision regarding discretionary rate relief determinations made.

However, London Borough of Harrow recognises that Business Ratepayers should be entitled to have their entitlement objectively reviewed if they are dissatisfied with the outcome.

A non-statutory appeals process will therefore be applied, as set out in the section below, and any representation submitted accordingly, should be in accordance with the process outlined.

Business Ratepayers will in any case be given written notification of the appeals process at the time that they are notified of their eligibility / entitlement.

This appeals process does not affect a Business Ratepayer's rights to seek alternative legal redress. Appeal Process Appeals may be made by the Business Ratepayer or their nominated representative (the "appellant") within 14 days of receiving notification of their entitlement and must identify the name and address of the Business Ratepayer, the grounds on which the appeal is made and may include any new or additional information, provided it is relevant to the decision.

An appellant may appoint an agent or third party to act on their behalf, but in such instances, the Council will require their prior written authorisation before exchanging any correspondence with them.

Appeals against a decision will need to be submitted in writing or by email to the Divisional Director / Head of Service who will then consider the Appeal in consultation with the Portfolio Holder. A decision made by the Divisional Director in consultation with the Portfolio Holder will be final. Appeals will be considered individually on their own merits.

Period of Rate Relief for ECVP's, 2026 SSBR and Film Studio Relief

From 1st April 2024, statutory provisions regulating, the award and period for which discretionary rate relief shall be considered, were revoked and all such matters shall instead be subject to local authority policy and determination.

Details of each Discretionary Rate Relief type and policy are available on our webpages at www.harrow.gov.uk/brates

Generally, Discretionary Rate Relief applications may be considered for the preceding financial year (i.e. 1st April to 31st March), if an application is determined on or before the 30th September of the following year and the discretionary relief to which it relates, was applicable for that year.

For example, a discretionary relief application determined on 30th September 2027, may be awarded from 1st April 2026.

To clarify, however, a blanket policy shall not apply with each case being considered on its own merits.

For transparency purposes, the Discretionary Rate Relief scheme is conditional upon continued eligibility.