

APPENDIX 2

NNDR Discretionary Scheme 2022/23 Extension of Transitional Relief and Supporting Small Business Relief Scheme

- i. The Government announced the extension of the transitional rate relief scheme on 20 December together with the publication of guidance. This scheme is aligned to the Government guidance, including the eligibility criteria, as provided as appendix 4.
- ii. The properties that will benefit are those with a rateable value up to and including £100,000 who would have received transitional relief and/or Supporting Small Business (SBB) in 2022/23. In line with the existing thresholds in the transitional relief scheme, the £100,000 rateable value threshold should be based on the rateable value shown for 1 April 2017 or the substituted day in the cases of splits and mergers.