

Covid Additional Restrictions Fund – Rate Relief Scheme

Government Guidance

The Covid Additional Restrictions Fund provides funding that allows the Council to provide rate relief to businesses that have so far not received such relief.

The Scheme

The Council shall:

- i. not award relief to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
- ii. not award relief to a hereditament for a period when it is unoccupied (other than hereditaments which have become closed temporarily due to the government's advice on COVID-19, which should be treated as occupied for the purposes of this relief), and
- iii. direct their support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.
- iv. Use an analysis of the data to establish which SICs and SCat codes will identify businesses that will qualify.
- v. Additionally use knowledge of businesses operating in the borough to achieve this
- vi. The categories of business identified locally to be prioritised for relief are:

Special Category Code	Description	SIC Code	SIC Description
96	Factories Workshops and Warehouses (Incl Bakeries and Dairies)	C	Manufacturing
105	Food Processing Centres	C	Manufacturing
232	Recording Studios	J	Information and Communication
267	Storage Depots	Z	Storage and Distribution
268	Stores	Z	Storage and Distribution
270	Studios	R	Arts, Entertainment and Recreation

- vii. Not all manufacturing has been included. The other manufacturing featuring in Brent has been excluded, i.e. Concrete Batching Plants, Large Industrials (Over 20 000m²) and Concrete Batching Plants.
- viii. Any businesses that feel they have been wrongly excluded from being awarded relief under the scheme will be able to request that their case is reviewed. For example offices in general are excluded but this does not preclude individual businesses from applying where they have been unable to adapt to the effects of the pandemic. The decision of the Head of Revenue and Debt will be final in any such review based on the government guidance ([CARF Guidance.docx \(publishing.service.gov.uk\)](#)) and the funding available to the Council.
- ix. Relief on the basis of businesses meeting the above criteria will be achieved by inviting them to confirm the required details via an online process. Emails and letters will be used to communicate with businesses alongside information on the Council's website.
- x. Businesses will be required to self certify that they qualify and that they comply with all legal and subsidy requirements.
- xi. All qualifying businesses will receive relief at a set percentage of their liability for 2021/22. The exact percentage will be determined upon analysis of the qualifying businesses to ensure the council's grant allocation is not exceeded.
- xii. The Council will check the declaration made by businesses and use all resources available to do so.
- xiii. The Council will monitor reliefs awarded to ensure the grant allocation provided to it by government is not exceeded. Therefore prior to any reliefs being awarded, take-up will be estimated to ensure the funding is spread as far as possible between qualifying businesses.
- xiv. The Council will keep the scheme under review and may amend it from time to time.

Scheme Administration

Given the limited funding available to the Council the scheme will operate on a first come first service basis backed, where feasible, by clear and consistent promotion of the scheme by inviting identified businesses to confirm their eligibility through an online form and by publishing details of the scheme on its website. No payments will be made after 30 September 2022. Where there are changes to entitlement retrospective amendments may be made.

Communication

Clear communication around the scheme and its criteria will be crucial to demonstrate transparency around how decisions are to be made. The online information will make clear the requirement to share data, including with central government.

Assessment of applications

Internal Audit will take a sample of the awards made and review each step of the process for accuracy and completeness. Audit will not be part of the approval process for each application.

Any award will be at the absolute discretion of the following:

- i. Head of Revenue and Debt
- ii. Head of Finance

Any representation regarding the appropriate administration of the Council's covid Additional restrictions Fund Scheme that cannot be resolved by the above will be referred to the Strategic Director of Customer and Digital Services or Director of Finance for determination.

There is no appeal mechanism but applicants can ask for their case to be reviewed either where they were not invited to apply or their application is declined. Additionally ratepayers may utilise the Council's complaint process if required.

Combatting fraud

In order to ensure that the CARF Scheme is not subject to potential abuse, all submitted applications will require a statutory declaration of truth, a statement regarding data processing and a recovery of funds statement. This declaration allows the Council, through the corporate Anti-Fraud team, to carry out pre-payment checks in order to give greater assurance that the funds are being claimed and paid correctly. Furthermore, the declaration carries warnings which further allow the council to consider taking criminal action against persons who have been found to have deliberately made false applications for the funding. It also allows for the recovery of funds which have been paid which should not have been.