

Appendix A: Criteria for Awarding NNDR Discount to Businesses Accredited with Living Wage Foundation

1. The scheme will apply to all employers who occupy a non-domestic property within Brent Council's area and are liable for the payment of Business Rates.
2. A business must become accredited with the Living Wage Foundation (the Foundation) i.e. have a signed accreditation license agreement in order to be considered for the rates discount.
3. Email confirmation of accreditation with the Foundation will be conclusive proof and the accreditation fee charged by the LWF will be evidence of the size of the organisation.
4. A business must become accredited by 31 March 2022 in order to be entitled to the rates discount.
5. A discount equivalent to 5 times the accreditation cost up to a maximum of £15,000 will be credited to eligible organisations' NNDR account.
6. The discount is a one-off award from the NNDR account. Where the organisation occupies more than one property in Brent only one award will be made. The organisation can elect which account the discount should be applied to.
7. Entitlement to the discount is subject to State Aid de minimis limits whereby a business must not have received state aid exceeding 200,000 euros in the last three years (current year plus preceding 2). State aid includes reliefs, grants, interest rate and tax relief, subsidies, guarantees, etc. The business will be required to sign a declaration confirming this. After Brexit, alternative legislation may exist to similar effect which will need to be heeded.
8. National / multi-national companies with branches or offices in Brent will not be entitled to apply unless they are headquartered in the borough. If they are liable for more than one property in the council's area they will only be entitled to one discount.
9. Some small organisations or charities may not have any Business Rates to pay as they may be entitled to other reliefs. Should an organisation become accredited and they have no rates liability as they are receiving other reliefs then the discount will be still be credited to the account and refunded by the council.

Comment [CK1]: Note, this is Option 2. If another option is preferred, these criteria will be updated accordingly.