

Business Rates reliefs
Appendix 1

Mandatory/Discretionary	Type of relief	Type of business/organisation		Amount of relief	Central share	County Council (fire and rescue function)	District council in two tier area
Discretionary	Organisations not established or conducted or profit	Not established or conducted for profit and whose main objectives are charitable, philanthropic, religious or concerned with education, social welfare, science, literature or the fine arts.	S47 LGFA 1988	1 to 100%	50%	10%	40%
Discretionary	Other rural businesses	Any rural business below a certain rateable value	S47 LGFA 1988	1 to 100%	50%	10%	40%
Mandatory	Charities	Charity or trustees for a charity	S43(5) and (6)(a) LGFA 1988	80%	50%	10%	40%
Discretionary	Top-up discretionary	Charities	S47 LGFA 1988	1 to 20%	50%	10%	40%
Mandatory	Community Amateur Sports Clubs	Community Amateur Sports Clubs	S43(5) and (6)(b) LGFA 1988	80%	50%	10%	40%
Discretionary	Community Amateur Sports Clubs	Community Amateur Sports Clubs	S47 LGFA 1988	1 to 20%	50%	10%	40%
Mandatory	Rural	General stores, post offices, public houses, petrol filling stations and food shops	S43 (6A) to (6E) LGFA 1988	50%	50%	10%	40%
Discretionary	Rural discretionary top-up	General stores, post offices, public houses, petrol filling stations and food shops	S47 LGFA 1988	1 to 50%	50%	10%	40%
Discretionary	Hardship	Any business	S49 LGFA 1988	1 to 100%	50%	10%	40%
Discretionary	Part-occupied	Any business	S44A LGFA 1988	Apportionment of rateable value	50%	10%	40%
Discretionary	Discretionary - Localism Act 2011	Any business	S47 LGFA 1988	1 to 100%	50%	10%	40%