

NNDR Discretionary Rates Relief Policy

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Creator	Author(s)	Debbie Ingoldsby (Strategic Business Manager); Andrew Plews (NNDR Team Leader)	
	Approved by	Janette Savage	
	Department	Resident and Business Support Services	
	Service area	Finance	
	Head of Service	Janette Savage	
	Section 151 Officer	Debbie Middleton (Interim)	
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Contact:	Debbie_ingoldsby@middlesbrough.gov.uk ; Andrew_plews@middlesbrough.gov.uk		

1. Introduction

- 1.1 The Local Government Finance Act 1988 provides the Council with mandatory and discretionary powers to award relief from payment of National Non-Domestic Rates (NNDR) against Non-Domestic Properties (Hereditaments).
- 1.2 Mandatory Relief of 80% can be awarded under Section 43 of the Act provided the property is occupied by a registered Charity, Trustee of a Charity, or registered Community Amateur Sports Club (CASC). Awards are by application; further information can be found at www.gov.uk/apply-for-business-rate-relief/charitable-rate-relief.
- 1.3 Alongside the mandatory relief, Discretionary relief can be awarded in exceptional circumstances to registered charities, registered Community Amateur Sports Clubs (CASC) and non-profit making organisations.
- 1.4 The main objectives of the organisations should be philanthropic, religious, concerned with education, social welfare, science, literature, or the fine arts, non-profit making clubs, societies or similar bodies that are used mainly for the purposes of recreation.
- 1.5 Discretionary Relief can be awarded under the following schemes: -
 - i. **Charitable Rate Relief:** The Council will consider awarding up to 20% discretionary relief for registered charities and sport organisations that are registered as a Community Amateur Sports Club (CASC) to top up their 80% mandatory relief. The occupied property must be used for a specified charitable purpose. This relief is awarded under section 47 (amended by Section 69 of the Localism Act).
 - a. The Council can also consider discretionary relief for non-registered charitable organisations whose main objectives align with those set out in section 1.4. The occupied property must be used for a specified charitable purpose. This relief is awarded under section 47 (amended by Section 69 of the Localism Act).
 - ii. **Hardship Relief (Reduction or Remission):** This can be considered under section 49 of the Act to business ratepayers that would otherwise suffer hardship or be in financial difficulties without it and where it is in the interests of the town's council tax payers.
 - iii. **Partly Occupied Hereditaments:** This can be considered under Section 44a of the Act against business rated properties that are partly unoccupied for a specified period.
- 1.6 The policy has been designed on the basis that it provides clarity in terms of the criteria and to enhance the decision-making process. All of which have due regard to the interests of the town's council taxpayers and economy, the sustainability of the organisation, and the impact on the Council's income and its overall financial position.
- 1.7 An improved process and clearly defined criteria will ensure that those businesses and organisations seeking support under this policy, particularly in difficult economic conditions, are processed fairly and within an acceptable timescale.

- 1.8 The document also highlights the additional rates relief measures that are in place through HM Government initiatives to support business and growth.
- 1.9 The policy should be read in conjunction with the legislation that underpins this policy. Any conflict between the policy and legislation will be resolved by reference to the legislation.
- 1.10 Section 22 of this policy sets out the legislative framework.

2. Non-Domestic Properties (Hereditaments)

- 2.1 At this point it is worth noting that non-domestic properties are business-related properties - shops, offices, warehouses and factories and any other properties that are not classed as domestic, such as properties occupied by charities and voluntary organisations.
- 2.2 Application forms and policies often refer to non-domestic properties as “hereditaments”. Section 115(1) of the General Rate Act 1967 defines a hereditament as being 'A property which is or may become liable to a rate, being a unit of such property, which is, or would fall to be, shown as a separate item in the valuation list'.
- 2.3 In some circumstances properties may be used for both domestic and non-domestic use, for example a shop with a flat above it, in which case the property will be classified accordingly and both Council Tax and Business Rates will be charged on the relevant portions of the property.

GUIDING PRINCIPLES AND PROCESS

3. General Principles

- 3.1 The Council will consider awarding 20% discretionary Charitable relief for registered Charities and registered sport organisations that are registered as a Community Amateur Sports Club (CASC) to top up their 80% mandatory relief. The occupied property must be used for a specified charitable purpose.
- 3.2 Charitable non-profit organisations that meet the eligibility criteria however are not registered as a charity or a CASC can apply for 20% discretionary relief only. For further information on how to apply for registered status visit www.gov.uk/set-up-a-charity or www.gov.uk/set-up-a-community-amateur-sports-club.
- 3.3 In the case of hardship, the Authority should be satisfied that the ratepayer would sustain hardship if the Authority did not act; any support must clearly be in the interests of persons liable to pay council tax set by it.
- 3.4 A cap of 50% for hardship relief applications will be applied in year one. With an option for an enhanced rate of 100% relief in year one if applicants can evidence greater impact to the local economy, as outlined in section 13 of this policy.

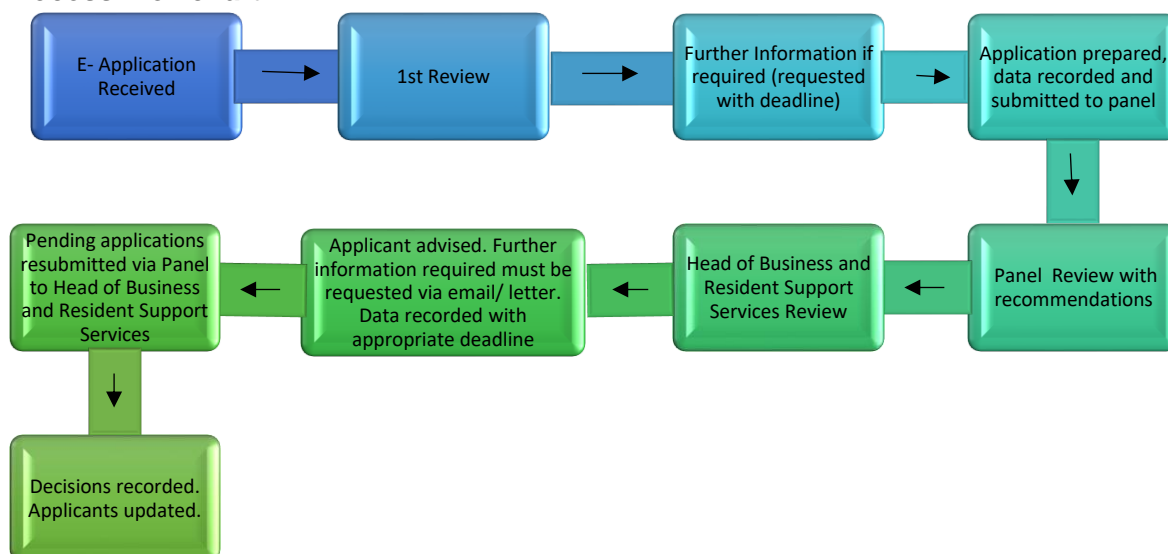
- 3.5 Tapered reductions in consecutive hardship relief awards will be applied up to a maximum of three years subject to appropriate supporting evidence.
- 3.6 The interests of council tax payers may also go wider than direct financial interest for hardship applications. For example, the Council may consider whether job losses, other local businesses, or access to amenities and local services may be impacted if a business was to close.
- 3.7 Partly Occupied relief will be applied for a maximum of three months for non-industrial properties such as office, retail, and a maximum of six months for industrial properties. Such relief is awarded to the unoccupied part of the hereditament.
- 3.8 Partly Occupied relief will be focused on inbound investments e.g., businesses relocating into Middlesbrough (as opposed to businesses relocating away from the town) and will maximise support for the local economy.
- 3.9 All decisions should have due regard to the interests of council taxpayers and awards will only be made in line with the policy, as any awards will have a direct impact on the Council's financial position.
- 3.10 If the Council considers that there is little prospect of a business or organisation surviving or that it will need longer term support, even if the rates liability was reduced, it is likely the application will be refused.
- 3.11 Businesses, charities, and organisations applying for relief must directly link with the Council Plan and the Middlesbrough Mayor's priorities.
- 3.12 All applications will be considered on their own merit.

4. Applications

- 4.1 Applications must be submitted electronically via the Council's e-form platform supported by the relevant evidence and associated information. Failure to provide the requested information may result in a refusal, with the applicant requested to resubmit a new application providing the missing supporting evidence.
- 4.2 The Council may visit a property to validate any application.
- 4.3 The Council will request any relevant evidence to support the application and to enable it to consider its decision. This will be in the form of surveyors' reports, minimum of 2 years audited accounts, dated photographs, solicitors' letters, estate agent or letting agents' records, business plans and forecasting assumptions.
- 4.4 Applications will only be accepted from the ratepayer. Third party applications will be refused. The Council may also request a signed hard copy of the application.
- 4.5 The Directorate may refer to any other Council services, Government Departments or the Valuation Office Agency where further information may be needed to process the application.
- 4.6 Decisions will be provided in writing (letter or electronic mail) to the applicant, including a full explanation outlining the reasons for the decision in line with the qualifying criteria.

- 4.7 Ratepayers should continue to make payments of rates whilst an application is under consideration. Where rate relief is awarded any overpayment of rates will be refunded. No interest will be paid in respect of refunded amounts.
- 4.8 Applications will be assessed by a management panel comprising of relevant senior and technical officers from the Council. The panel will review applications against the set criteria and in accordance with the relevant legislation and overseen by the Head of Residents and Business Support Services. The panel may request information to support their decision from the appropriate ward Councillor or Executive Member.
- 4.9 Applications will only be considered for hereditaments that are or have been occupied and must be made in the billing year to which they relate, unless occupation occurs in the final quarter, in which case the deadline will be 30 June of the following billing year.
- 4.10 All applicants must disclose relevant information and provide complete and accurate information to support their application. Recipients must advise the Council of any subsequent changes of circumstance pertinent to receiving discretionary relief. In the event of deliberate misrepresentation, the Council will act in accordance with its Anti-Fraud Strategy, which can result in prosecution.
- 4.11 All applications will be initially assessed for any entitlement to other mandatory reliefs. For example, where a mandatory relief may apply, such as Small Business Rates Relief, this will take precedence and be applied (subject to the qualifying criteria).
- 4.12 Applicants should be aware that Business Rates data is published, in accordance with the governing legislation at, [Middlesbrough Council Open Data \(arcgis.com\)](https://www.arcgis.com).
- 4.13 Applications will be refused if the relevant supporting information is not provided.
- 4.14 Applications will be processed within 12 weeks of receipt (see Flowchart 1).

Process Flowchart 1



5. Duration and Termination of Awards

- 5.1 Applications will be considered on their own merit, having due regard to local council taxpayers and ratepayers and in accordance with the guiding principles outlined in this policy.
- 5.2 Relief is not intended to be awarded on a recurring basis, therefore repeat applications will be discouraged.
- 5.3 Relief is awarded for one financial year at a time and a new application is required for each financial year.
- 5.4 Applications are required to include reference to any previous year entitlement and in these instances additional information may be requested to reach a decision on further entitlement.
- 5.5 The Council reserves the right to review any relief award should the circumstances of the ratepayer change during the period of the award and where there is reason to believe there has been a material change of circumstances or misrepresentation is suspected.

6. Exceptional Awards

- 6.1 The criteria set out in section 12 will always be considered against applications, but in very exceptional circumstances the Council may decide to award relief irrespective.
- 6.2 Such exceptional awards will only be considered where necessary to prevent major economic impact on the town and/or where the Council's wider aspirations could be seriously impacted.
- 6.3 Applications considered under exceptional circumstances will be subject to final approval from the Council's Section 151 Officer.

7. Reviews and Judicial Review

- 7.1 An applicant may make a request for a review only where additional information comes to light to support the original application or where there are grounds that suggest that the original application or supporting evidence was not interpreted correctly.
- 7.2 A request for review must be received in writing within 20 working days of the original decision.
- 7.3 Any review will take into consideration any potential pending Valuation Office Agency decision.
- 7.4 The Council's decision to award is discretionary and rests with the Council. Any challenge relating to a decision not to grant relief would be by way of judicial review.

8. Fraud and Misrepresentation

- 8.1 Middlesbrough Council reserves the right to verify any application or associated evidence, and any organisation or business falsifying their records to gain relief may face prosecution. Any decision to apply relief will be revoked and the amount billed.

9. Further Applications

- 9.1 As stated in 5.2, relief will not be automatically awarded on a recurring basis and is not intended to be a long-term solution for ratepayers. Organisations making repeat applications will be subject to in depth consideration of their long-term business planning, financial management, income and expenditure and sustainable growth plans to determine ongoing eligibility.
- 9.2 In the case of hardship, the Authority should be satisfied that the ratepayer would sustain hardship if the Authority did not act; any support must clearly be in the interests of the town's council taxpayers.
- 9.4 Separate applications are required for individual billing years, and applicants for hardship relief will be refused if their organisation cannot demonstrate the steps, they have taken to improve their financial situation and mitigate against future financial impacts.
- 9.4 A cap of 50% will be applied to awards of hardship relief, with an option for an enhanced rate of 100% relief in year one if evidence is provided to show a greater impact to the local economy, as outlined in section 13 of this policy.
- 9.5 For example, if a hardship application is approved in year 1, the entitlement will gradually reduce as follows:
- | | | |
|------|--------|--|
| i) | Year 1 | 50% (or enhanced of 100%, subject to criteria) |
| ii) | Year 2 | 50% relief |
| iii) | Year 3 | 0% relief |
- 9.6 Repeat applications will be assessed by reference to this annual cycle and any previous awards received.

10. New Business

- 10.1 Any new business or organisation should not rely on relief to assist its financial accounting position. New businesses are expected to have undertaken the necessary due diligence and business planning to incorporate affordability of rates and suitability of premises occupied.
- 10.2 In line with point 4.3 new businesses and organisations, will be expected to provide the relevant trading information. This includes a sustainable business plan which includes detailed trading forecast. Applications will be refused if the relevant supporting information is not provided.

- 10.3 Business support agency partners may be consulted as part of the due diligence process to determine if the business has accessed start up and growth planning support.

11. Subsidy Control Act 2022 (Formerly State Aid)

- 11.1 The revised UK subsidy control regime came into full force in the UK on 4 January 2023. The new regime enables public authorities, including devolved administrations and local authorities, to deliver subsidies that are tailored for local needs.
- 11.2 The Minimal Financial Assistance (MFA) allows public authorities to award low-value subsidies, up to £315,000 per enterprise over three fiscal years, without the need to comply with the majority of the subsidy control requirements.
- 11.3 The Council will ensure compliance with the act and will assess all rate relief applications in accordance with the legislation and guidance, available at: [UK subsidy control regime - GOV.UK](https://www.gov.uk/guidance/uk-subsidy-control-regime)

CRITERIA FOR CHARITABLE RELIEF, HARDSHIP & PARTLY OCCUPIED

12 Charitable Relief

- 12.1 Relief applications will be considered under section 47 & 48 of the Local Government Finance Act 1988 and amended by Section 69 of the Localism Act. The Council will consider relief for registered charities, registered Community Amateur Sports Club (CASC's) and non-profit charitable organisations that occupy a non-domestic property used for the specified charitable purpose.
- 12.2 The Council will consider awarding 20% discretionary relief for registered Charities and sport organisations that are registered as a Community Amateur Sports Club (CASC) to top up their 80% mandatory relief. The occupied property must be used for a specified charitable purpose.
- 12.3 Non-registered organisations will be considered for 20% discretionary relief only. The occupied property must be used for a specified charitable purpose as outlined in section 1.4 above.
- 12.4 Applications will be assessed against the criteria outlined in Table 1 – below.

Table 1 Assessment Criteria

Criteria	Response	Notes
Is the organisation applying for charitable discretionary relief a registered Charity with the Charities commission or registered Community Amateur Sports Club (CASC) with HMRC	Yes/No	
Is the organisation non registered and operating within the defined 'charitable' purpose	Yes/No	
Is the amount of rate relief requested for the relevant financial year more than 33% of the total value of all unrestricted funds of the organisation included in the most recent set of audited accounts	Yes/No	If yes the application will be ineligible
Is the size of occupied property proportionate to size of organisation operating from premises. Purpose of space	Yes	For example, what is the square footage of space compared to the number of staff based within the space?
Is there a Rateable Value of more than £40,000	Yes	A £40,000 RV cap will be applied to awards
Is there a Peppercorn Rent agreed	Yes / No	If yes, this will be seen as a financial benefit and taken into consideration
Does the organisation support the Mayor's priorities and the Council Plan 2024 -2027	Yes/No	Refer to Mayor's priorities and Council Plan
Is there a gap in provision that the applicant is providing that the Council is unable to provide to the community directly?	Yes/No	Provide details
Has the business or organisation received grant funding already from the Council in the form of relief, grants or regular contracts or commissions?	Yes/No	Provide details
Has relief already been awarded?	Yes/No	
Is the organisation defined as a Community Centres, Community Resource Centre Community Associations, local heritage supporting organisation or other identified charitable organisations liable for rates on Community Centres and Village Halls	Yes/No	
Is the organisation defined as a training centres/training organisations offering schemes targeting particular residents or groups to develop skills, qualifications.	Yes/No	
Does the organisation provide essential community wellbeing and mental health services that support the local community and provide essential/crisis support helpline e.g.CAB, Hospice, Samaritans	Yes/No	
Applications from any charitable organisations that do not fall within any of the standard categories for awarding relief will be considered on their merits, having regard to the Mayor's priorities and the Council plan. The general principles as outlined in section 3 will be adhered to.	Yes/No	

13 Hardship Relief

- 13.1 Applications for hardship relief from ratepayers will be considered under Section 49 of the Local Government Finance Act 1988 i.e., where hardship would be sustained if not awarded and where it is in the interests of the town's council taxpayers.
- 13.2 Applications for hardship relief must align with the Mayor's priorities and contribute to the aims of 'A Successful and Ambitious Town' and 'Delivering Best Value' as set out in the Council Plan 2024 – 2027.
- 13.3 Where the business or organisation is eligible for any other type of rate relief, for example Small Business Rate Relief, the Council will require the business to apply for this type of relief before an application for hardship relief is considered.
- 13.4 Applications must be submitted using the Council's e-form platform, accompanied by the appropriate evidence, including all of the following:
- i. At least 2 years of professionally prepared accounts and/or trading information
 - ii. How the business aligns with the Mayor's priorities and Council Strategic Plan
 - iii. Financial projection for the next trading period,
 - iv. Bank Statements
 - v. Cash flow statement
 - vi. Order Books
 - vii. The current Business Plan
 - viii. Supporting information in terms of the Hardship Relief criteria
- 13.5 As outlined in section 9, organisations making repeat hardship applications will be subject to in depth consideration of their long-term business planning, financial management, income and expenditure and sustainable growth plans to determine ongoing eligibility.
- 13.6 Applications will be refused if the organisation cannot demonstrate the steps, they have taken to improve their financial situation and mitigate against future financial impacts.
- 13.7 A cap of 50% will be applied to hardship relief awards, with an option for an enhanced rate of 100% relief in year one if applicants can evidence greater impact to the local economy, as outlined in section 13 of this policy.
- 13.8 For example, if a hardship application is approved in year 1, the entitlement will gradually reduce as follows:
- | | | |
|------|--------|--|
| i. | Year 1 | 50% (or enhanced of 100%, subject to criteria) |
| ii. | Year 2 | 50% relief |
| iii. | Year 3 | 0% relief |
- 13.9 Repeat applications will be assessed with by reference to this annual cycle and any previous awards received.
- 13.10 The Council will require details of any other grants or public subsidies the business has received, as this can affect the level of relief that may be awarded.

13.11 Each application for relief is considered on its own individual circumstances in accordance with guidance issued by the Government, utilising the general principles as outlined in section 3.

Table 2 Enhanced Rate - Hardship Relief Criteria

Circumstances	Response	Notes
Number of Jobs impacted	>100	Impact will be considered alongside local economic conditions, local unemployment rate, employment opportunities.
Is the service offered by the business/organisation unique?	Yes/No	
Can the service or business offer be fulfilled by other organisations/businesses in the region	Yes/No	
If the service/business was lost to the area could the market/sector recover within a reasonable timescale	Yes/No	
Is the business/organisation considered to be an 'anchor' business in Middlesbrough	Yes/No	If the anchor business was lost would this create major impact on the surrounding area e.g., impacting on identity, destination, placemaking
Will there be a major impact on a necessary local supply of the service/product by the loss of this business/organisation	Yes/No	
Will there be a major impact on town centre footfall following the loss of the business/organisation		Refer to town centre footfall monitoring
Will access to amenities or local services be impacted	Yes/No	

14. Partly Occupied (Section 44a)

- 14.1 Under Section 44a of the Local Government Finance Act 1988, applications from ratepayers can be made if the hereditament in which they are located is partly occupied for a short period of time.
- 14.2 The law provides a discretionary power; however, the discretionary power does not alter the general rule that occupation of part of a premise constitutes occupation of the whole of the property.
- 14.3 The partly occupied phase should exist for only a 'short period of time'. This phase is not defined in law, however for the purposes of this policy it is defined as a maximum of three months for non-industrial properties and six months for industrial properties.

- 14.4 The Council will consider applications under Section 44a from ratepayers for reduction of the amount charged, based on their own merits and case by case.
- 14.5 The use of Section 44a is intended to apply to those properties where there are practical difficulties in either occupying the property or vacating the property. Therefore, it is not intended that all properties which temporarily become partly unoccupied should have their liability reduced.
- 14.6 In determining the application, the following matters will also be taken into consideration. Favourable consideration will be given (but not limited to) where:
- i. There is a partial occupation of a warehouse, factory or commercial property to facilitate relocation of the company into the town or to extend the current portfolio and associated occupation levels in the town; or
 - ii. Fire, flood or other disaster prevents full use of the property.
- 14.7 Favourable consideration would not normally be given (but not limited) to:
- i. A period that has now passed.
 - ii. Consecutive periods.
 - iii. Support a business moving its operation outside of the town.
 - iv. An owner sub-letting part of the property on a commercial basis.
 - v. A part occupation that is likely to continue for more than three months (six months if an industrial property)
 - vi. A situation where there appears to be no effort to let, sell or occupy the empty part; or
 - vii. A situation where part occupation is seasonal or cyclical in nature.
 - viii. The unoccupied area that is subject to maintenance, modernisation, or other building works
- 14.8 At all times consideration will be given to the provisions of Section 44a of the Local Government Finance Act 1988 and any relevant case law.
- 14.9 The effect of the apportioned values applies for the **operative period**, which is defined as the period beginning with the day on which the property became partly occupied and ending with the first day on which one or more of the following events occurs:
- i. The occupation of any of the unoccupied part of the property
 - ii. The ending of the financial year in which the apportionment was required.
 - iii. The requiring of a further apportionment
 - iv. The complete occupation of the property; or
 - v. The complete vacation of the property
- 14.10 The Authority is required to terminate this relief in the event of a change in the proportions of the property occupied and unoccupied or at the end of a financial year, and then may, if appropriate, consider requesting the Valuation Office Agency to issue a further certificate.
- 14.11 For Partly Occupied relief applications, applicants will need to demonstrate inbound investment in order to qualify e.g., businesses relocating into Middlesbrough (as opposed to businesses relocating away from the town).

ADDITIONAL GOVERNMENT RATE RELIEF MEASURES

15. Additional Schemes

- 15.1 The Government provides additional rates relief measures to support businesses and encourage growth, usually announced through Spring and Autumn Budget Statements.
- 15.2 Local authorities are expected to use their discretionary relief powers (under section 47 of the Local Government Finance Act 1988 as amended) to award relief under these additional measures in line with the relevant eligibility criteria that are set out in corresponding guidance.
- 15.3 Authorities are compensated for the cost of granting these reliefs via a section 31 grant from Government. These schemes avoid the need for new legislation and are highlighted within this policy for information. Full details can be found at [Business rates - GOV.UK \(www.gov.uk\)](https://www.gov.uk/business-rates).
- 15.4 The measures include Retail Relief, Supporting Small Business, Transitional and Green Rate Relief which are explained in the following sections.

16. Retail Relief - Retail, Hospitality and Leisure (RHL) 2023/2024

- 16.1 The 2023/24 Retail, Hospitality and Leisure (RHL) relief scheme will provide eligible, occupied, retail, hospitality, and leisure properties with 75% relief, up to a cash cap of £110,000 per business. This has been extended to 2024/2025 and is due to end after this date.
- 16.2 Full details are found here: [Business rates relief: Retail, hospitality and leisure relief - GOV.UK \(www.gov.uk\)](https://www.gov.uk/business-rates-relief-retail-hospitality-and-leisure-relief)

17. Extension of Transitional Relief and Supporting Small Business (SSB)

- 17.1 The supporting Small Business relief scheme caps bill increases at £600 per year for any business losing eligibility for Small Business Rate Relief or Rural Rate Relief at the 2023 revaluation.
- 17.2 The scheme also provides support for those previously eligible for the 2022/23 SSB scheme and facing large increases in 2023/24 but in those cases for one further year only.
- 17.3 Full details are found here: [Business rates relief: Supporting small business relief - GOV.UK \(www.gov.uk\)](https://www.gov.uk/business-rates-relief-supporting-small-business-relief).

18. Green Rate Relief

- 18.1 In the Autumn Budget 2021 HM Government announced the introduction of targeted business rate exemptions from 1 April 2023 until 31 March 2035 for eligible plant and machinery used in onsite renewable energy generation and storage. Along with a 100% relief for eligible low-carbon heat networks with their own rates bill, to support the decarbonisation of non-domestic buildings.
- 18.2 HM Government brought forward the implementation of these measures, therefore will now take effect from 1 April 2022. Details can be found here: [3/2022: Bringing forward implementation of green rate reliefs by one year and the DELTA Data Collection Exercise - GOV.UK \(www.gov.uk\)](#)

19. Freeports, Enterprise & Investment Zones

- 19.1 Freeports, Enterprise and Investment Zones are designated areas by HM Government across England that also provide tax breaks and Government support. The Zones are part of HM Government's wider Industrial Strategy to support businesses, attract inward investment and promote economic growthⁱ and do not usually fall under the Council's discretionary powers.
- 19.2 The Port of Middlesbrough is a designated Freeport. It operates as a Customs site only. Further details can be found here [Teesside Freeport - Business \(teesvalley-ca.gov.uk\)](#)
- 19.3 Specific Enterprise and Investment Zone interventions can include lower taxes and potential for Business Rates Relief, Enhanced Capital Allowances, Enhanced Structures and Building Allowance, Employer National Insurance Contributions Relief and Stamp Duty Land Tax ¹
- 19.4 Middlesbrough's most recent Enterprise Zone targeted Digital Technology businesses and offered rates relief to eligible high growth businesses. It is now closed to new applications.

20. Mayoral Development Corporation

- 20.1 In May 2022 Tees Valley Combined Authority announced plans to establish a Mayoral Development Corporation (MDC) that would cover Middlesbrough Town Centre (including Middlehaven).
- 20.2 The MDC is a statutory body created to accelerate the regeneration of a defined area. It can draw on a wide range of powers to acquire, develop, hold and dispose of land and property, and develop infrastructure.
- 20.3 The Middlesbrough Mayoral Development Corporation came into force on 27 February 2023.
- 20.4 From 12 May 2023, in relation to qualifying hereditaments in the Mayoral development area, the Corporation has the discretionary relief functions conferred on it that previously belonged to the Council as the billing authority. This means that the Council's own relief policy only applies to hereditaments not within the Corporation's area.

¹ [Investment Zones - Tees Valley Combined Authority \(teesvalley-ca.gov.uk\)](#)

LEGISLATIVE FRAMEWORK

21. Legislative and Regulatory Framework

Key elements of the legislative and regulatory framework for this policy are set out below:

Local Government Acts 1992 (as amended)	Establishes requirements to manage the Council's financial affairs and the appointment of a section 151 officer.
Data Protection Act 2018	Controls the lawful passing of personal data from one part of the Council to another.
Local Government Finance Act 1988	Non-domestic rating primary legislation
Non-Domestic Rating (Collection and Enforcement)(Local Lists) Regulations 1989	Make provision for the collection and enforcement of non-domestic rates.
Insolvency Act 1986	Consolidates enactments relating to company insolvency and winding up, and bankruptcy of individuals
Equality Act 2010	Is an amalgamation of previous anti-discrimination laws. It is a law which protects from discrimination of unfair treatment on the basis of certain personal characteristics such as age
General Data Protection Regulation 2016 (GDPR) and Data Protection Act 2018 (DPA2018)	The GDPR/DPA2018 place a duty on the Council to comply with the data protection principles relating to processing of personal data: (1)(a) Lawfulness, fairness and transparency; (1)(b) Purpose limitation; (1)(c) Data minimisation; (1)(d) Accuracy; (1)(e) Storage limitation; (1)(f) Integrity and confidentiality (security); (2) Accountability (including the rights of data subjects).
Freedom of Information Act (FOIA) 2000	Under the FOIA, the Council has a duty to make information available to the public upon request, unless specific exemption(s) apply. It is also obliged to proactively and routinely publish information that has been frequently requested in the past in its Publication Scheme. Information requests frequently include requests for information held in emails.
Debt Respite Scheme (Breathing Space Moratorium and Mental Health Crisis Moratorium) Regulations 2020	Establishes a debt respite scheme and establishes a breathing space moratorium and a mental health crisis moratorium.
County Courts Act 1984	Establishes a single county court and its jurisdiction
Civil Procedure Rules 1998	Establishes the rules of Civil Procedure used by various courts in the UK

Charging Orders Act 1979	An Act to make provision for imposing charges to secure payment of money due, or to become due, under judgments or orders of court; to provide for restraining and prohibiting dealings with, and the making of payments in respect of, certain securities; and for connected purposes.
Modern Slavery Act 2015	An Act designed to combat modern slavery in the UK.
Tribunal Courts and Enforcement Act 2007	An act which makes provision for tribunals and inquiries, particularly relating to the enforcement of judgments and debts.
Insolvency Act 1986	Consolidates enactments relating to company insolvency and winding up, and bankruptcy of individuals
Equality Act 2010.	An amalgamation of previous anti-discrimination laws. It is a law which protects from discrimination of unfair treatment on the basis of certain personal characteristics such as age, gender, race, religion, etc.
Regulation of Investigatory Powers Act 2000 (RIPA)	Governs the use of covert surveillance by public bodies.
Subsidy Control Act 2022	Regulates public authority support to private enterprises Subsidies are administered by all levels of government in the UK, including central government, devolved administrations, and local authorities, as well as other types of public authority.
The Middlesbrough Development Corporation (Functions) Order 2023	Powers transferred in relation to discretionary relief from non-domestic rates