

Appendix B – Proposed COVID-19 Additional Relief Fund (CARF) scheme

1.0 Introduction

- 1.1 Section 47 of the Local Government Finance Act 1988 (as amended) allows the Council to use its discretionary powers to grant COVID-19 Additional Relief Fund (CARF)
- 1.2 The fund is available to support those businesses affected by the pandemic but that are ineligible for existing support linked to Business Rates.
- 1.3 Central Government will reimburse Oldham via a Section 31 grant up to the maximum allocation. The maximum allocation level for Oldham is £4,203,655. Combined CARF awards will therefore not exceed this amount.
- 1.4 This relief is only available to reduce amounts in respect of the 2021/22 financial year.

2.0 Eligibility Criteria

- 2.1 Each application will be considered on its own merits, having regard to the Government guidance and Section 31 grant conditionality.
- 2.2 An Oldham based business will be able to apply for CARF Business Rate relief in respect of the 2021/22 financial year on a per hereditament basis subject to the following criteria.

The business:

- Has a continuing Business Rates liability and a charge to pay in the 2021/22 financial year after mandatory and other discretionary reliefs have been applied.
 - Has not been awarded, or would have been eligible for, the Expanded Retail Discount (covering Retail, Leisure and Hospitality), the Nursery Discount, or the Airport and Ground Operations Support Scheme (AGOSS) for the same period, i.e., the 2021/22 financial year.
 - The hereditament is occupied in the 2021/22 financial year (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).
 - Can provide evidence to show that the business has been adversely impacted by the pandemic and was unable to adequately adapt to that impact
 - Has not exceed maximum subsidy allowances
 - Applied for CARF within the application window of 28 January to 28 February 2022 and provided additional supporting evidence if the Council requests this by 4 March 2022.
- 2.3 The Council will take the following into account when making decisions about the CARF scheme. Each case must have been severely impacted by pandemic (lost business revenue) and will then be considered on its own merits taking into account
 - The impact on the business of the pandemic and the evidence provided

- The business sector the business falls into and how this sector has been affected by the pandemic
- The extent to which the business tried to adapt its business model to adjust to the impacts of the pandemic
- The impact of the business in Oldham and its role as a good employer and provider of jobs and opportunities
- The use of the business hereditament and the business activity conducted within it e.g., if employees work from the business premises
- The length of time the business has been in operation
- The government guidance and scheme intentions
- The level of demand and the funding available

This list is not exclusive.

2.4 Applications will not normally be considered for the following hereditaments:

- Advertising Rights/Boards
- Land used for advertising
- Car Parking Spaces
- Car Parks
- Sponsorship signs
- Automated teller machines (ATM) or cash machines.
- Premises/land used for personal storage
- Cemeteries
- Pipeline & appurtenances
- Central and Local Government and NHS infrastructure
- Utilities and Communications Infrastructure
- Premises and land used for personal use or storage

3.0 Application Process

- 3.1 An online application form will be required, one per property (hereditament) which will include a self- assessment declaration that the business has not exceeded the maximum subsidy allowances.
- 3.2 The ratepayer will need to clearly evidence how the business has been adversely affected by the pandemic and why the business could not adequately adapt to that impact.
- 3.3 The ratepayer will need to provide a copy of the business' two most recent audited accounts.

4.0 Amount of Relief

- 4.1 The basis of the funding allocation for the relief will be delegated to the Director of Finance in consultation with the Deputy Leader and Cabinet Member for Finance and Low Carbon.
- 4.2 Each case will be considered on its own merits. The final CARF decision will also be made in consideration of the funding available, maximisation of that funding to Oldham businesses and the type of business applying for the scheme.
- 4.3 If a CARF award results in an overall credit for the 2021/22 financial year, the credit will automatically be applied to any outstanding or current year's bills, unless the ratepayer specifically requests a refund.

5.0 Right of Appeal

- 5.1 Where a business disagrees with the Council's decision not to award relief under the CARF scheme, an appeal may be made in writing within one calendar month from the date of the decision.

6.0 Fraud

- 6.1 Businesses may face prosecution if they manipulate or falsify their application for CARF in order to obtain an award under this scheme. Any award made as a result of fraud may be subject to claw back, as may any refunds paid in error. The Government and Oldham Council will not tolerate any business falsifying their records or providing false evidence to gain their discount, including claiming support above the maximum subsidy allowances. A ratepayer who falsely applies for any relief or provides false information or makes false representation to gain relief may be guilty of fraud under the Fraud Act 2006.

7.0 Policy changes

- 7.1 Changes to this policy can be made under delegated authority of the Director of Finance in consultation with the Deputy Leader and Cabinet Member for Finance and Low Carbon.