

Cabinet

Date and Time - **Friday 20 November 2020 – 10:00am**

Venue - **Remote Meeting**

Councillors appointed to the Committee:

Councillor D.B. Oliver (Leader), S.M. Prochak (Deputy Leader), C.A. Bayliss, J.H.F. Brewerton, T.J.C. Byrne, K.P. Dixon, K.M. Field, H.L. Timpe and J. Vine-Hall.

AGENDA

1. MINUTES

To authorise the Leader to sign the Minutes of the meeting held on 2 November 2020 as a correct record of the proceedings.

2. APOLOGIES FOR ABSENCE

3. ADDITIONAL AGENDA ITEMS

To consider such other items as the Leader decides are urgent and due notice of which has been given to the Head of Paid Service by 9:00am on the day of the meeting.

4. URGENT DECISIONS

The Leader to give details of those reports that have been referred to the Chairman of the Council to consider designating as urgent, in accordance with Rule 17 of the Overview and Scrutiny Procedure Rules contained within Part 4 of the Council Constitution, and to which the call-in procedure will not therefore apply.

5. DISCLOSURE OF INTERESTS

To receive any disclosure by Members of personal and disclosable pecuniary interests in matters on the agenda, the nature of any interest and whether the Member regards the personal interest as prejudicial under the terms of the Code of Conduct. Members are reminded of the need to repeat their declaration immediately prior to the commencement of the item in question.

6. ADDITIONAL RESTRICTIONS GRANTS (ARG) SCHEME - DISCRETIONARY SCHEME (Pages 1 - 16)

Malcolm Johnston, Chief Executive Agenda Despatch Date: 18 November 2020

At the discretion of the Leader, the order of the items set out in the agenda may be varied

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Rother District Council

Report to: Cabinet

Date: 20 November 2020

Title: Additional Restrictions Grants Scheme – Discretionary Scheme

Report of: Chris Watchman – Revenues and Benefits Manager

Cabinet Member: Councillor Dixon

Ward(s): All

Purpose of Report: To agree the local restrictions support grant discretionary scheme recently announced by Government.

Decision Type: Non-Key

Officer

Recommendation(s): It be **RESOLVED:** That:

- 1) the Additional Restrictions Grants Scheme at Appendix A be approved; and
- 2) the Assistant Director Resources be granted delegated authority to make changes to the scheme in consultation with the Cabinet Portfolio Holder for Finance and Performance.

The Chairman of Council has already agreed that, subject to the approval of Cabinet, this decision can be taken as an urgent decision to allow the Council to implement the scheme in accordance with the Government’s timescale.

Introduction

1. Members will be aware that the Government introduced national restrictions from 5 November to 2 December 2020 requiring businesses to close in order to manage the spread of coronavirus. It was also recognised that other businesses that were not required to close would also be affected by the restrictions.
2. The Government also confirmed that there would be payments to businesses for the period of the lockdown and as with the previous business support grants, this new scheme would be administered by local councils. There are two distinct schemes, the national scheme aimed at businesses that are required to close. This is known as the Local Restrictions Support Grant (Closed) Addendum and a locally determined discretionary scheme for those businesses materially affected by the lockdown. The discretionary scheme is known as the Additional Restrictions Grant (ARG). This report sets out brief details of the national scheme and the proposed discretionary scheme for Members approval.

National Scheme

- The national scheme is designed to help businesses who are required to close and are rated for business rates. Businesses required to close due to national 'lockdown' restrictions will receive grants of up to £3,000 per 28-day period under the LRSG (Closed) Addendum, an extension of the LRSG (Closed) scheme that related to the area classification scheme of medium, high and very high. The amount of grant payable depends on the rateable value of the business premises.

Table 1

Rateable Value	Grant due for each 28 day period
£15,000 or under	£1,334
over £15,000 and less than £51,000	£2,000
£51,000 or over	£3,000

- Full details of the scheme can be found at:
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/935131/local-restrictions-support-grant-CLOSED-ADDENDUM-la-guidance.pdf

Proposed local restrictions support grant discretionary scheme

- Local authorities can determine how much funding to provide to businesses from the ARG funding provided, and like the previous scheme, determine exactly which businesses to target. The Government guidance asks that the ARG is used to help those businesses which, while not legally forced to close, are nonetheless severely impacted by the restrictions put in place to control the spread of COVID-19. The guidance also asks Councils to consider helping businesses outside the business rates system, which are effectively forced to close, for example market traders and finally, to consider providing additional support to larger local businesses which are important to the local economy, on top of the funding provided to those businesses via the LRSG (Closed) scheme.
- Other considerations include taking into account the level of fixed costs faced by a business, the number of employees, whether they are unable to trade online and the consequent scale of coronavirus losses. The grant amounts given to individual businesses will be subject to state aid limits.
- Officers have been in discussion with colleagues around the County to see if a degree of commonality can be achieved with the scheme. The previous business grant scheme also provides a good starting point for those businesses the Council may wish to support. There will however be differences due to each Council's local needs and also due to the varying amounts of grant each Council will receive.
- An award of grant will be made where a business is closed and has no Non-Domestic rating assessment and falls within one of the following categories:
 - Shared spaces** – this relates to businesses that share the premises with other businesses and do not have their own separate rating.
 - Bed & Breakfast** – this applies to where the property is domestic and therefore subject to council tax rather than business rates; It provides

short stay accommodation for no more than six persons at any one time within the past year; and the property is the sole or main residence of the proprietor(s) and the bed and breakfast use is subsidiary to the private use.

- c. **Holiday accommodation including self-contained holiday lets and small campsites** – this applies to where the property is domestic and therefore subject to council tax. Businesses where the letting is by way of home sharing will be excluded (e.g. where a bedroom is let within a domestic property).
 - d. **Food, Beverage, Event, hospitality and Leisure supply chain** - businesses will be considered to meet this criterion if they are wholly or mainly providing goods and services to businesses undertaking the provision of food, beverage, hospitality or leisure or in the management of the flow of goods and services to those businesses.
 - e. **Arts and Entertainment** – this applies to cultural and tourist venues not eligible under the national scheme. In addition, this category covers entertainment based industries where the restrictions have severely curtailed their ability to operate.
 - f. **Market Traders** - the Council has decided that for the purpose of this scheme, market traders shall be defined as a business or person who sells goods wholly or mainly to visiting members of the public from a stall, pitch or similar, from a place or market recognised by the Council as a market. Where a market trader operates in more than one local authority area (including in the East Sussex area), the applicant will need to certify that they trade primarily in the Council's area or have fixed business base within the Council's area. Where a grant is claimed from another authority, no grant will be awarded by the Council
 - g. **Home Based 'in person' businesses** - businesses that are primarily home based may be awarded a grant. However, the business must, at the effective date, provide services that are wholly or mainly 'in person' and which cannot be provided remotely (e.g. via on-line).
9. It is proposed that the majority of businesses should receive a grant of £1,334 based on the minimum amount of the national scheme. Where businesses fall into the food, beverage, event, hospitality and leisure supply chain category and have a rated business premises, the grant will follow the national awards set out in table 1 in paragraph 3 above. For market traders and home based businesses the proposed award is £800 for the 28 day lockdown period.
10. The proposed detailed scheme is shown at Appendix A. In order to ensure the scheme can be updated for local issues and national changes, it is requested that the Assistant Director Resources be granted delegated authority to make changes to the scheme in consultation with the Cabinet Portfolio Holder for Finance and Performance. Full details of the guidance can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/935130/additional-restrictions-grant.pdf

Funding

11. The Council will receive £2,391,940 of funding from Government towards the national scheme. For the local scheme funding of £1,921,600 will be received. For both schemes the funding is to be used across financial years 2020/21 and 2021/22. This funding may therefore be needed to meet any future costs both if further lockdowns happen after 2 December or that the Rother area goes into tier 2 (high) or 3 (very high) restrictions. There is no certainty of any future funding at this stage.

Application Process

12. An on-line form has been developed that will ensure the businesses are able to provide the necessary information for their application to be assessed. The initial assessment will be carried out by an external company who have access to financial information to establish the applicant is genuine. This is a particularly important part of the process as the Government will not share data with local councils to help this process. An officer team will then carry out any final eligibility checks and arrange for payment by BACS. Requests for decision reviews will be undertaken by the Assistant Director Resources
13. It is also proposed that applications will close on the 11 December to ensure sufficient time to process payments before the Christmas break.

Conclusion

14. The proposed local discretionary scheme aims to support local businesses that cannot access the national grant scheme. It is based on Government guidance and the local business sectors targeted by the Council in its previous discretionary business support grant scheme.

Other Implications	Applies?	Other Implications	Applies?
Human Rights	No	Equalities and Diversity	No
Crime and Disorder	No	Consultation	No
Environmental	No	Access to Information	No
Sustainability	No	Exempt from publication	No
Risk Management	No		

Chief Executive:	Malcolm Johnston
Proper Officer:	Robin Vennard, Assistant Director Resources
Report Contact Officer:	Chris Watchman
e-mail address:	chris.watchman@rother.gov.uk
Appendices:	A Draft Discretionary restrictions support grant - AGR
Relevant Previous Minutes:	
Background Papers:	Government guidance – links set out in the report
Reference Documents:	None.



Rother District Council Additional Restrictions Grants (ARG) Scheme

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Definitions

The following definitions are used within this document:

‘Additional Restrictions Grant (ARG)’ means the additional funding provided by Government. Funding will be made available to eligible Local Authorities at the point that national restrictions are imposed or at the point the Local Authority first entered LCAL 3 local restrictions;

‘COVID-19’ (coronavirus); means the infectious disease caused by the most recently discovered coronavirus;

‘Department for Business, Energy & Industrial Strategy (BEIS)’; means the Government department responsible for the scheme and guidance;

‘Effective date’; means, for eligibility of the grant, the date of the local restrictions or the date of widespread national restrictions. For the purpose of this scheme the date cannot be before 14th October 2020;

‘Hereditament(s)’; means the assessment defined within Section 64 of the Local Government Finance Act 1988;

‘Local Covid Alert Level’ (LCAL) means the level of alert determined by Government and Local Authorities for the area. LCALs have three Tiers. Tier 1 (Medium): Tier 2 (High) and Tier 3 (Very High). For the purposes of these schemes the definitions used are LCAL1, LCAL2 and LCAL3.

‘Local lockdown’; means the same as **‘Local restrictions’**;

‘Local rating list’; means the list as defined by Section 41 of the Local Government Finance Act 1988

‘Local restrictions’; and **‘Localised restrictions’** means legally binding restrictions imposed on specific Local Authority areas or multiple Local Authority areas, where the Secretary of State for Health and Social Care requires the closure of businesses in a local area under regulations made using powers in Part 2A of the Public Health (Control of Disease) Act 1984 in response to the threat posed by coronavirus and commonly as part of a wider set of measures;

‘Local Restrictions Support Grant Scheme (Closed)’; means the grant scheme developed by the Council in response to an announcement made by the Secretary of State for Business, Energy & Industrial Strategy made on 9th September 2020 and amended on 9th October 2020 and which is applicable to businesses forced to close under either LCAL3 or where national restrictions are in place;

‘Local Restrictions Support Grant Scheme (Closed) Addendum’; means the changes made to the Local Restrictions Support Grant Scheme (Closed) due to widespread nationwide restrictions;

‘Ratepayer’; means the person who, according to the Council’s records, was the ratepayer liable for occupied rates in respect of the hereditament at the date of the local restrictions or widespread national restrictions;

‘State Aid Framework’; means the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak published on 19 March 2020; and

‘Temporary Framework for State aid’; means the same as the **‘State Aid Framework’**.

1.0 Purpose of the Scheme and background.

- 1.1 The purpose of this document is to determine eligibility for a payment under the Council's Additional Restrictions Grant Scheme (ARG). The Council, as the Business Rates Billing Authority is responsible for payment of these grants.
- 1.2 This discretionary grant scheme has been developed by the Council in response to an announcement made by the Secretary of State for Business, Energy & Industrial Strategy made on 31st October 2020 which sets out the basic circumstances whereby an additional restriction grant payment may be made by the Council to a business which has to close or are severely affected due to localised or widespread national restrictions being put in place to manage coronavirus and save lives.
- 1.3 Whilst the awarding of grants will largely be at the Council's discretion, the Department for Business, Energy & Industrial Strategy (BEIS) has set down criteria which **must** be met by each business making an application.
- 1.4 The scheme applies where local restrictions (LCAL3) are put in place **or** where a widespread national lockdown is announced.
- 1.5 Localised restrictions are legally binding restrictions imposed on specific Local Authority areas or multiple Local Authority areas, where the Secretary of State for Health and Social Care requires the closure of businesses in a local area under regulations made using powers in Part 2A of the Public Health (Control of Disease) Act 1984 in response to the threat posed by coronavirus and commonly as part of a wider set of measures.
- 1.6 National restrictions are nationally binding widespread restrictions imposed by Parliament under legislation. The current national restrictions are made under the Health Protection (Coronavirus, Restrictions) (England) (No. 4) Regulations 2020.
- 1.7 Grants under the Additional Restrictions Grant (ARG) scheme will be available for the 2020/21 and 2021/22 financial years only.
- 1.8 This scheme primarily details the awards that will be available during the current widespread national restrictions which run from 5th November 2020 to 2nd December 2020.
- 1.9 Where any area enters either a localised restriction (LCAL3) or where a national restriction applies, additional assistance may be given to businesses under the Council's Local Restrictions Support Grants (Closed) Scheme (as amended).
- 1.10 The Council has decided that, once the current widespread national restriction has ended, funding will be available for use in strategic economic development projects to support the local economy.

2.0 Funding

- 2.1 Under the Additional Restrictions Grant Scheme (ARG) provisions, Local Authorities will receive a one-off lump sum payment amounting to £20 per head in each area when local restrictions (LCAL3) or widespread national restrictions are imposed.
- 2.2 Once the Council's area is removed from local restrictions (LCAL3) or widespread national restrictions, no additional funding will be received from Government even if either the local restrictions or widespread national restrictions are re-instated.

3.0 Eligibility criteria and awards

- 3.1 The Council is able to use this funding for business support activities and Government envisage that this will primarily take the form of discretionary grants although it can be used for wider business support activities.
- 3.2 If Local Authorities use the Additional Restriction Grant for direct business support grants, Government has stated that the same conditions of grant **must** apply as for the Local Restrictions Support Grant (Closed) scheme. However, the Council will have the discretion to alter the amount of funding offered to individual businesses and the frequency of payment.
- 3.3 Government has stated that the Council *may* also consider making grant payments to those businesses which, while not legally forced to close are nonetheless severely impacted by the restrictions put in place to control the spread of Covid-19. Government has also stated that the Council may also wish to assist business which are outside of the rating system and which are effectively forced to close.

Eligibility Criteria

- 3.4 For the purposes of this scheme the Council has decided that the following eligibility criteria must be met in order to receive an Additional Restriction Grant:
- (a) Where any business receives any Local Restriction Support Grant (OPEN) or Local Restriction Support Grant (CLOSED), no payment will be made from the Additional Restriction Grant; and
 - (b) If the business is required to **close** and has **no Non-Domestic rating assessment and** falls within one of the following categories, then an award will be granted. In all cases Businesses **must** have been trading the day prior to the widespread national restrictions or LCAL3 restrictions to be eligible to receive grant support. The categories are:

Shared spaces

- 3.5 These are defined by the Council as businesses which do not have a separate assessment for Non-Domestic Rating (i.e. those businesses who do not occupy a separate

hereditament within the 2017 Rating List) and who, on the effective date were trading and shared the premises with other businesses.

- 3.6 Primarily, these businesses will not be assessed individually for Non-Domestic Rating on the basis that the landlord has paramount occupation of the premises.

Bed & Breakfast

- 3.7 For the purpose of this scheme, these businesses are those who do not occupy a separate hereditament within the 2017 Rating List and who the Valuation Office Agency would deem to fall within the Council Tax Valuation List.

- 3.8 For the avoidance of doubt, the Council will consider this as a priority business if:
- (a) the Bed and Breakfast property is domestic and therefore subject to council tax rather than business rates;
 - (b) It provides short stay accommodation for no more than six persons at any one time within the past year; and
 - (c) The property is the sole or main residence of the proprietor(s) and the bed and breakfast use is subsidiary to the private use.

- 3.9 In determining subsidiary use the Council shall take into account:
- Whether the majority of the premises is being used for business purposes; and
 - If the premises have been adapted to alter the character of the property beyond that of a private house.

- 3.10 Where the Council has determined that the Bed and Breakfast premises should have been subject to Non-Domestic Rating, the business shall not be considered for an Additional Restriction Grant. The Council will only accept applications from businesses that are registered with the Council as Bed and Breakfast premises.

- 3.11 The Council has determined that any premises where it considers that the Bed and Breakfast business is basically 'home sharing' and where advertising is wholly undertaken through 'home sharing' websites will not receive a grant.

Food, Beverage, Event, hospitality and Leisure supply chain

- 3.12 For the purposes of this scheme, businesses will be considered to meet this criterion if they are wholly or mainly providing goods and services to businesses undertaking the provision of food, beverage, hospitality or leisure or in the management of the flow of goods and services to those businesses.

Market Traders

- 3.13 These will be businesses who are required to close (non-food etc.) and do not have a separate assessment for Non-Domestic Rating (i.e. those businesses who do not occupy a separate hereditament within the 2017 Rating List). The Council has decided that for the purpose of this scheme, market traders shall be defined as:

“a business or person who sells goods wholly or mainly to visiting members of the public from a stall, pitch or similar, from a place or market recognised by the Council as a market”.

- 3.14 All market traders must prove to the Council that as at the effective date, they had a regular pitch or stall within the Council’s area from which they sold goods to visiting members of the public.
- 3.15 For the purposes of this scheme, ‘regular’ is defined as at least weekly. Where the market trader traded less frequently, the Council will not consider the business as priority for a grant.
- 3.16 Where a market trader operates in more than one local authority area (including in the East Sussex area), the applicant will need to certify that they trade primarily in the Council’s area or have fixed business base within the Council’s area. Where a grant is claimed from another authority, no grant will be awarded by the Council

Home Based ‘in person’ businesses

- 3.17 The Council has decided that businesses that are primarily home based may be awarded a grant. However, the business must, at the effective date, provided services that are wholly or mainly ‘in person’ and which cannot be provided remotely.
- 3.18 In all cases, the business must prove that it is a clearly defined business, undertaking a recognised trade. All businesses must provide evidence of trading such as VAT registration, business bank accounts, business accounts, details of company or Limited Liability Partnership registration if appropriate.
- 3.19 Where the applicant is self-employed and in receipt of the Self-Employed Income Support Scheme grants (SEISS) no award will be made.

Arts and entertainment

- 3.20 The Council has decided that cultural and tourist venues not eligible under the national scheme and entertainment-based industries where the restrictions have severely curtailed their ability to operate will be eligible to claim.

Self-contained Holidays lets and other Holiday accommodation within the Council Tax list

- 3.21 Self-contained Holiday lets and other holiday accommodation that does not meet the criteria to be assessed for Non-Domestic Rating but remains on the Council Tax valuation list will be able to claim an award under the Council’s Additional Restrictions Grant (ARG) scheme.

Award Levels

3.22 The Council has decided the following grant award levels will be paid for the current widespread national restrictions. This will be a single payment covering the period 5th November 2020 to 2nd December 2020.

Business Type	Grant (5 th November 2020 to 2 nd December 2020)	
Bed and Breakfast	£1,334	
Supply Chain - Food, Beverage, Events, Hospitality and Leisure	For businesses with a rateable value of £15k or under or where there is no rateable value	£1,334
	For businesses with a rateable value of more than £15k and less than £51k	£2,000
	For businesses with a rateable value of more than £15k	£3,000
Market traders	£800	
Shared Spaces	£1,334	
Self-Contained Holiday lets and other holiday accommodation within the Council Tax valuation list	£1,334	
Homebased business	£800	
Arts and Entertainment	£1,334	

Excluded businesses – both local and national restrictions

3.23 The following businesses will **not** be eligible for an award:

- (a) Businesses in areas outside the scope of the localised restrictions, as defined by Government and not subject to a widespread national restriction;
- (b) Businesses that have chosen to close but not been required to, will not be eligible;
- (c) Businesses which have already received grant payments that equal the maximum levels of State aid permitted under the de minimis and the COVID-19 Temporary State Aid Framework;
- (d) Businesses that were in administration, are insolvent or where a striking-off notice has been made at the date of the local restriction or widespread national restriction;
- (e) Show homes;
- (f) Car parking;
- (g) Storage containers;
- (h) Storage premises;
- (i) Yards, land or properties used for storage only;
- (j) Containers;
- (k) Advertising or advertising stations or hoardings;
- (l) Communication stations or telecommunication equipment
- (m) Solar panel sites;

- (n) ATM's, cash machines or equivalent
- (o) Schools / Academies / Educational establishments and premises;
- (p) Lockers; and
- (q) Beach huts or similar structures.

The Effective Date

3.24 The effective date for eligibility is the date of the widespread national or local restrictions (LCAL3). Businesses **must** have been trading on the day prior to the national or LCAL3 restrictions to be eligible to receive grant support. The current effective date for the national restrictions will be 5th November 2020.

Who can receive the grant?

3.25 Government has stated that the person who will receive the grant will be the person who, according to the Council's records, was the ratepayer in respect of the hereditament at the effective date. Where there is no entry in the rating list for the business, the Council will have discretion to determine who should receive the grant.

3.26 Where the Council has reason to believe that the information it holds about the ratepayer or business at the effective date is inaccurate, it may withhold or recover the grant and take reasonable steps to identify the correct ratepayer.

3.27 Where, it is subsequently determined that the records held are incorrect, the Council reserves the right to recover any grant incorrectly paid.

3.28 Where any business or individual misrepresents information or contrives to take advantage of the scheme, the Council will look to recover any grant paid and take appropriate legal action. Likewise, if any ratepayer is found to have falsified records in order to obtain a grant.

4.0 How will grants be provided to Businesses?

4.1 The Council is fully aware of the importance of these grants to assist businesses and support the local community and economy. The Council's Additional Restrictions Grant (ARG) scheme together with the Local Restrictions Support Grant (Closed) will offer a lifeline to businesses who are struggling to survive during to the COVID-19 crisis.

4.2 Details of how to obtain grants are available on the Council's website:
www.rother.gov.uk/business/information-for-businesses/

4.3 In all cases, businesses will be required to confirm that they are eligible to receive the grants. Businesses are under an obligation to notify the Council should they no longer meet the eligibility criteria for any additional grants.

4.4 The Council reserves the right request any supplementary information from businesses, and they should look to provide this, where requested, as soon as possible.

- 4.5 An application for an Additional Restriction Grant is deemed to have been made when a duly completed application form is received via the Council's online procedure.
- 4.6 All monies paid under this scheme will be funded by Government and paid to the Council under S31 of the Local Government Act 2003.

5.0 EU State Aid requirements

- 5.1 Any grant is given as aid under the Temporary Framework for State aid measures to support the economy in the current COVID-19 outbreak published on 19 March 2020. This means that businesses receiving support under these provisions can receive up to €800,000 in aid over three years (being the current and the previous two years).
- 5.2 Any grant awarded is required to comply with the EU law on State Aid. This will involve the applicant declaring to the Council if they have received any other de minimis State aid or aid provided under the EU Commission COVID-19 Temporary Framework.
- 5.3 If the applicant has not received any other de minimis State aid, they are not required to make that declaration to the Council or to complete any declaration statement.

6.0 Scheme of Delegation

- 6.1 The Council has approved this scheme.
- 6.2 Officers of the Council will administer the scheme and the Section 151 Officer is authorised to make technical scheme amendments to ensure it meets the criteria set by the Council and, in line with Government guidance.

7.0 Notification of Decisions

- 7.1 Applications will be considered on behalf of the Council by the Revenues and Benefits Service.
- 7.2 All decisions made by the Council shall be notified to the applicant either in writing or by email. A decision shall be made as soon as practicable after an application is received.

8.0 Reviews of Decisions

- 8.1 The Council will operate an internal review process and will accept an applicant's request for a review of its decision.
- 8.2 All such, requests must be made in writing to the Council within 14 days of the Council's decision and should state the reasons why the applicant is aggrieved with the decision of the Council. New information may be submitted at this stage to support the applicant's appeal.

8.3 The application will be reconsidered by a senior officer, as soon as practicable and the applicant informed in writing or by email of the decision.

9.0 Complaints

9.1 The Council's 'Complaints Procedure' (available on the Council's website) will be applied in the event of any complaint received about this scheme.

10.0 Taxation and the provision of information to Her Majesty's Revenues and Customs (HMRC)

10.1 The Council has been informed by Government that all payments under the scheme are taxable.

10.2 The Council does not accept any responsibility in relation to an applicant's tax liabilities and all applicants should make their own enquiries to establish any tax position.

10.3 All applicants should note that the Council is required to inform Her Majesty's Revenue and Customs (HMRC) of all payments made to businesses.

11.0 Managing the risk of fraud

11.1 Neither the Council, nor Government will accept deliberate manipulation of the schemes or fraud. Any applicant caught falsifying information to gain grant money or failing to declare entitlement to any of the specified grants will face prosecution and any funding issued will be recovered from them.

11.2 Applicants should note that, where a grant is paid by the Council, details of each individual grant may be passed to Government.

12.0 Recovery of amounts incorrectly paid

12.1 If it is established that **any** award has been made incorrectly due to error, misrepresentation or incorrect information provided to the Council by an applicant or their representative(s), the Council will look to recover the amount in full.

13.0 Data Protection and use of data

13.1 All information and data provided by applicants shall be dealt with in accordance with the Council's Data Protection policy and Privacy Notices which are available on the Council's website.

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