## Hardship Rate Relief

We have the discretion to allow relief on all or part of your business rates bill. This is called relief under Section 49 of the Local Government Finance Act 1988.

However, we will normally only do this in extreme cases of hardship and for businesses which are particularly important to the local community, taking into consideration the effect of unemployment on the community and the loss of service to the community if the business were to close. This takes account of the fact that local Council Tax payers will cover part of the cost of the relief awarded.

To apply for this relief, you should make a written claim supplying the following information:

- the last 2 years' business accounts certified by the Inland Revenue
- a statement of your current income and expenditure
- documentary evidence of any other debts outstanding
- a written statement from an independent body (such as Citizens Advice or an

accountant) confirming your current financial situation

 proof of intention to sell or let the property (such as estate agents sale details etc).

Any other relevant information in support of your claim.