

Business Rates Relief – Range of Reliefs

Discretionary/Mandatory	Type of Relief	Maximum Relief	Cost to Government	Cost to Council	Change in 2012/13
Mandatory	Charity	80%	100%	Nil	No
Discretionary	Charity	Up to 20%	25%	75%	No
Discretionary	Not for profit	Up to 100%	75%	25%	No
Hardship	Discretionary	Up to 100%	75%	25%	No
Small Business Rates	Mandatory	Varies according to RV	100%	Nil	No
Discretionary	Any prescribed by Council	100%	Nil	100%	Yes