

FOI DOF/2024-0200

Request

Please can you provide me with the following information:

1. Whether you have granted any businesses reduced business rates and/or exemptions for payment?
2. How many businesses have been granted such discounts?
3. On what basis have the discounts been granted?
4. What are the range of discounts?
5. How many community amateur sports clubs have been granted exemptions?

DoF response

I can confirm the department holds information relevant to your request. Information for 2023/24 is provided as the most recent financial year for which information is available.

1. During the 2023/24 rating year a number of Non-Domestic properties benefitted from reduced property rates by way of an exemption and/or relief.
2. The total number of distinct Non-Domestic properties that benefitted from an exemption and/or relief during the 2023/24 rating year was 57,058. This figure may differ from the total in the table below as some properties received more than one exemption/relief.
3. The table below lists the number of distinct Non-Domestic properties that benefitted from an exemption and/or relief in the 2023/24 rating year by type of relief or exemption.

Type of exemption or relief	No. of properties
Industrial derating	4,568
Non-Domestic Exemption	10,101
Non-Domestic Vacant Rating – 3 month grace period	1,873
Non-Domestic Vacant Rating - Exclusions	954
Non-Domestic Vacant Rating – 50% relief	5,670
Non-Domestic Vacant Rating – less than £2000 NAV exemption	5,691
Sport & Recreation Relief	828
Residential Care Establishments	480
Small Business Rate Relief	30,093
Freight Transport	17
Emergency support for businesses affected by flooding	255

Please note –

- The 'No. of properties' is a count of properties that had an amount recorded against the relief/exemption account code during the 2023/24 rating year of £0.01 or greater. Note the transaction amount recorded may apply to previous rating years. The 'No. of properties' count is different from the count of properties currently benefitting from the relief/exemption at a specific point in time. This count will also differ from the count of occupancies benefitting, where an occupancy represents a liable person, persons, business or organisation at a property at a given time (note, most reliefs/exemptions are applied at occupancy level).
4. The range of reliefs along with qualifying criteria (which can be found via the following link: [Help available for business rates | nibusinessinfo.co.uk](https://nibusinessinfo.co.uk/help/available-for-business-rates)) are:
- Small Business Rate Relief
 - Small Business Rate Relief for small Post Offices
 - Charitable Exemption for rates
 - Sports and Recreation Rate Relief
 - Residential Homes Rate Relief
 - Industrial Derating
 - Non-Domestic Vacant Rating
 - Hardship Rate Relief
 - Back in Business rate support (closed to applications)
5. 136 Community Amateur Sports Clubs (CASC) have been granted exemptions.

Please note –

- CASC relief enhances the maximum relief on qualifying Sports & Recreation areas within a club's premises from 80% to 100%, where the CASC does not have a full licence to sell alcohol.
- The count of properties benefitting from CASC relief has been obtained from the valuation list at 1st May 2024.
- 134 of the 136 properties are also receiving Sport & Recreation relief.