



CHELTENHAM

BOROUGH COUNCIL

Notice of a meeting of Cabinet

Tuesday, 22 December 2020

4.00 pm

**Virtual WEBEX video conference via YouTube -
<https://www.youtube.com/user/cheltenhamborough>**

Membership	
Councillors:	Rowena Hay, Victoria Atherstone, Flo Clucas, Chris Coleman, Alex Hegenbarth, Peter Jeffries, Steve Jordan, Andrew McKinlay and Max Wilkinson

Agenda

5.	LOCAL RESTRICTIONS SUPPORT GRANT (OPEN) SCHEME Report of the Cabinet Member Finance and Assets	(Pages 3 - 22)

Contact Officer: Harry Mayo, Democracy Officer, 01242 264211

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Cheltenham Borough Council
Cabinet – 22 December 2020
Local Restrictions Support Grant (Open)

Accountable member	Councillor Steve Jordan, Cabinet Member Finance and Assets
Accountable officer	Jayne Gilpin, Head of Revenues and Benefits
Ward(s) affected	All
Key/Significant Decision	Yes
Executive summary	<p>On 23 November 2020, the Government announced the Local Tier Restrictions that would be in place from 2nd December 2020, following the 4-week national lockdown due to the COVID-19 pandemic.</p> <p>As part of its support measures the Government is providing Local Restrictions Support Grant (Closed) scheme funding to Councils for business grants to support businesses that are business ratepayers and required to close by law. The funding is being provided in rolling 14-day cycles from 2nd December. Cheltenham has been allocated £15,220.00 in respect of this scheme for the period 2nd December to 19 December 2020.</p> <p>In addition to the Closed scheme, Government has provided Local Restrictions Grant (Open) scheme funding for Councils to support businesses that are able to open but severely impacted by the local tier restrictions from 2 December 2020. Councils can determine the exact eligibility criteria for this scheme. Cheltenham has been allocated £300,037.00 for the period 2nd December to 19 December 2020.</p> <p>On 1 December 2020, the Government also announced the Christmas Support Payment for wet-led pubs in areas under Tier 2 restrictions. A one-off payment will be available to pubs that derive less than 50% of their income from food sales. Cheltenham has been allocated £44,800 in respect of this scheme.</p>
Recommendations	<p>Cabinet is recommended to</p> <ol style="list-style-type: none"> 1. Approve the Local Restrictions Support Grant (Open) Scheme in Appendix 2 2. Delegate authority to the Head of Revenues and Benefits to take decisions relating to applications made under the Local Restrictions Support Grant (Open) Scheme and to delegate authority to the Executive Director Finance and Assets, in consultation with the Cabinet Member Finance

and Assets, to consider and determine any reviews requested in respect of such decisions.

3. **Authorises the Head of Revenues and Benefits in consultation with the Cabinet Member Finance and Assets to make changes to the Local Restrictions Support Grant (Open) Scheme in line with any changes made by Government, or, as required to ensure the successful operation of the scheme**
4. **Authorises the Executive Director Finance and Assets, in consultation with the Cabinet Member Finance and Assets to add any further category of businesses as eligible for the Local Restrictions Support Grant (Open) Scheme, if required**
5. **Note The Local Restrictions Support Grant (Closed) Addendum scheme and delegate authority to the Head of Revenues and Benefits to take decisions relating to applications**
6. **Note The Christmas Support Payment scheme and delegate authority to the Head of Revenues and Benefits to take decisions relating to applications**

<p>Financial implications</p>	<p>Central Government is providing this Council with funding to support businesses whilst the Tier 2 restrictions are in place. As the restrictions are due to be reviewed on a fortnightly basis the funding is being provided in rolling 14-day cycles.</p> <p>The first tranche of funding in respect of the period 2nd to 19th December 2020 has been made available.</p> <p>£15,022 has been received for The Local Restrictions Support Grant (Closed) scheme. This is a national scheme to support businesses that are business ratepayers and required to close by law. The funding received is 80% of the amount Government estimates will be required. When this threshold of funding has been spent, Government will top up funding to 100%, if required</p> <p>£300,037 has been received for The Local Restrictions Support Grant (Open) scheme. This is to support businesses able to open, but severely impacted by the restrictions. Although this scheme is discretionary, the Government has strongly urged councils to prioritise businesses in the hospitality, hotel, bed and breakfast and leisure sectors. Government has estimated the funding on the number of business rate properties categorised for these sectors, uplifted by 5%.</p> <p>The Government has also introduced a one off Christmas Support Payment of £1000.00 for pubs that derive less than 50% of their income from food sales. £44,800 has been received which is 80% of the amount Government estimates will be required. Again Government will top up this funding to 100%, if required</p> <p>Grants are being made available to businesses in respect of all schemes in line with the Government guidance.</p> <p>New burdens funding will be provided in respect of the administration costs of these schemes.</p> <p>Contact officer: Paul Jones paul.jones@cheltenham.gov.uk, 01242 775154</p>
<p>Legal implications</p>	<p>There are no additional legal implications arising from this report</p> <p>Contact officer:</p> <p>One Legal - legal.services@tewkesbury.gov.uk @tewkesbury.gov.uk 01684 272</p>
<p>HR implications (including learning and organisational development)</p>	<p>There are none associated with this report</p>
<p>Key risks</p>	<p>See appendix 1</p>

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Corporate and community plan Implications	The payment of these grants will enable many of our valued businesses to remain trading post COVID-19.
Environmental and climate change implications	None
Property/Asset Implications	There is nothing in this report which impacts on Council properties Contact officer: Dominic.Stead@cheltenham.gov.uk

1. Introduction

- 1.1 On 23 November 20 the Government announced the Local Tier Restrictions that would be in place from 2nd December 2020, due to the COVID-19 pandemic. Cheltenham with the rest of Gloucestershire has been placed in Tier 2
- 1.2 At the same time the Government announced funding would be provided to Councils for two business grant support schemes:
- The Local Restrictions Support Grant (Closed) scheme is a national scheme to provide support for businesses forced to close whilst Tier 2 or Tier 3 restrictions are in place.
 - The Local Restrictions Support Grant (Open) scheme has been provided to Councils to support businesses in the hospitality, hotel, bed and breakfast and leisure sectors that are open, but severely impacted by Tier 2 or Tier 3 restrictions
- 1.3 The Government has also introduced a one off Christmas Support Payment of £1,000 to “wet” pubs that derive less than 50% of their income from food sales.

2. The National Schemes

- 2.1 The Local Restrictions Support Grant (Closed) is a national scheme to provide support for businesses forced to close whilst Tier 2 or Tier 3 restrictions are in place. The scheme will apply to businesses that are business ratepayers.
- 2.2 Grants will be available to eligible businesses for each 14-day period that Tier 2 or Tier 3 restrictions are in place.
- 2.3 A relatively small number of businesses will be eligible for this scheme whilst Tier 2 restrictions are in place. Grants will be administered in accordance with the Government guidance. Businesses must complete an application form and provide certain information.
- 2.4 Cheltenham has received funding of £15,220.00 for this scheme in respect of the period from 2nd to 19th December which is 80% of the amount the Government estimates will be required. The Government will top up this funding if it is insufficient to pay all eligible businesses. Funding will then be made available for subsequent periods. Any unspent funds will need to be returned to Government
- 2.5 The levels of grant payment to businesses are as follows:
- Businesses occupying properties with a rateable value of exactly £15,000 or under will receive a payment of £667 per 14-day qualifying restriction period
 - Businesses occupying properties with a rateable value of over £15,000 and less than £51,000 will receive a payment of £1,000 per 14-day qualifying restriction period
 - Businesses occupying properties with a rateable value of exactly £51,000 or above will receive a payment of £1,500 per 14-day qualifying restriction period
- 2.6 Software updates to enable repeat payments to be made to businesses for every 14-day

rolling period that restrictions are in place are being tested. The application form will be available on the Council's website for eligible businesses to complete from 23 December 2020. Payments will start being made to businesses week commencing 4 January 2021.

2.7 The Government has also introduced a one off Christmas Support Payment of £1,000 to "wet" pubs that derive less than 50% of their income from food sales. Funding of £44,800 has been received which is 80% of the amount the Government estimates will be required and this will be topped up if needed.

2.8 Emails have been sent out to businesses likely to qualify for this asking them to make a declaration by email regarding the level of food sales. Where declarations have been received, the payment will be made before the Christmas break.

3. The Local Restrictions Support Grant (Open) Scheme

3.1 Funding for the Local Restrictions Support Grant (Open) scheme has been provided to Councils to support businesses in the hospitality, hotel, bed and breakfast and leisure sectors that are open, but severely impacted by Tier 2 or Tier 3 restrictions. Grants will be available for each 14-day rolling period that the restrictions are in place.

3.2 Cheltenham has received £300,037 for the period from 2nd December up to 19th December 2020. Government has estimated the funding on the number of business rate properties categorised for these sectors and provided 80% up front. The amount will be topped up if necessary.

3.3 The Local Restrictions Support Grant (Open) scheme in Appendix 2 sets out the Council's approach to support the local economy, by awarding grants to businesses in respect of periods of Tier 2 and Tier 3 restrictions.

3.4 Business grants through this scheme will be provided in accordance with Government guidance. They will be available to businesses as detailed in appendix 2, provided they have been impacted by the restrictions

3.5 Approval is being sought to revise the scheme in line with any revised government guidance or add additional business types, should this be necessary.

3.6 The amount of grant paid will be as follows:

- Businesses occupying properties with a rateable value of exactly £15,000 or under will receive will receive a payment of £467 per 14-day qualifying restriction period
- Businesses occupying properties with a rateable value of over £15,000 and less than £51,000 will receive will receive a payment of £700 per 14-day qualifying restriction period
- Businesses occupying properties with a rateable value of exactly £51,000 or above will receive a payment of £1,050 per 14-day qualifying restriction period

3.7 Once again, software updates to enable repeat payments to be made to businesses for every 14-day rolling period that restrictions are in place are being tested. The application form will be available on the Council's website for eligible businesses to complete from 23 December 2020. Payments will then start being made to businesses week commencing 4 January 2021.

4. Alternative options considered

4.1 None. The Government has made the funding available for Councils to provide support to business

5. Consultation and feedback

5.1 None, the schemes detailed in this report are being provided in accordance with Government guidance.

6. Performance management – monitoring and review

6.1 The number of businesses eligible for grants and the amounts paid will be recorded in the Revenues and Benefits system. The amount of funding allocated will be closely monitored.

6.2 The Department for Business, Energy & Industrial Strategy (BEIS) will require a weekly report on progress in administering grant payments under this scheme and may publish the information.

Report author	Contact officer: Jayne Gilpin, Head of Revenues and Benefits Jayne.gilpin@cheltenham.gov.uk, 01242 264323
Appendices	<ol style="list-style-type: none"> 1. Risk Assessment 2. Local Restrictions support grant (Open) Scheme
Background information	<ol style="list-style-type: none"> 1. Local Restrictions Support Grant (Closed) applicable 2nd December 2020 onwards, guidance for Local Authorities 2. Local Restrictions Support Grant (Open) applicable 2nd December 2020 onwards, guidance for Local Authorities 3. Christmas Support Payment for wet-led pubs <p>https://www.gov.uk/government/publications/local-restrictions-support-grants-lrsg-and-additional-restrictions-grant-arg-guidance-for-local-authorities</p>

The risk				Original risk score (impact x likelihood)			Managing risk				
Risk ref.	Risk description	Risk Owner	Date raised	Impact 1-5	Likelihood 1-6	Score	Control	Action	Deadline	Responsible officer	Transferred to risk register
1	If the scheme is not approved local businesses will not receive the support needed for them to survive	Jayne Gilpin	21/12/2020	3	1	3	Accept	Approve the scheme as detailed in this report and monitor grant awards	23/12/2020	Jayne Gilpin	
Explanatory notes											
<p>Impact – an assessment of the impact if the risk occurs on a scale of 1-5 (1 being least impact and 5 being major or critical)</p> <p>Likelihood – how likely is it that the risk will occur on a scale of 1-6 (1 being almost impossible, 2 is very low, 3 is low, 4 significant, 5 high and 6 a very high probability)</p> <p>Control - Either: Reduce / Accept / Transfer to 3rd party / Close</p>											

Cheltenham Borough Council

Local Restrictions Support Grant (Open)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 cause 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 Tier 2 and Tier 3 restrictions. For the purpose of this scheme, the date is 2nd December 2020

Hereditament; 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, LAL2 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 (Open); 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 22nd October 2020 and which is applicable to businesses that are still open but severely impacted by the restrictions imposed by LCAL2 and LCAL3;

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

'Local Restrictions Support Grant Scheme (Sector)'; 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 October 2020 (effective from 1st November) and which is applicable to businesses that have been required to close on a national basis since 23rd March 2020 due to restrictions being put in place to manage coronavirus;

'Rateable value' means the rateable value for the hereditament shown in the Council's local rating list at the date of the local 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 Local Restrictions Support Grant Open Scheme (LRSG Open). The Council, as the Business Rates Billing Authority is responsible for payment of these grants.
- 1.2 This Local Restrictions Support Grant (Open) Scheme has been developed by the Council in response to an announcement made by the Government on 22nd October 2020 which sets out circumstances whereby a grant payment may be made by the Council to businesses which are not legally required to close but which are severely impacted by the localised restrictions put in place to manage coronavirus and save lives. On Monday 23 November, the Government's COVID-19 Winter Plan was published, with changes announced to the Tier system.
- 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 that **must** be met by each business making an application. The Department has also indicated the types of business that should be given priority for the grant
- 1.4 This scheme applies for periods of local restrictions from 2nd December 2020.
- 1.5 No grant shall be paid for any period prior to 2nd December 2020.
- 1.6 This grant scheme will only be available in respect of periods the authority is subject to Tier 2 or Tier 3 restrictions
- 1.7 In the event of renewed widespread national restrictions being imposed, the Local Restrictions Support Grant (Open) will cease to apply, as relevant businesses will receive funding through the LRSG (Closed), subject to addendums
- 1.8 Grants under this scheme will be available for the 2020/21 financial year only

2.0 Funding

- 2.1 Local Authorities entering Tier 2 or Tier 3 restrictions will receive LRSG (Open) payments based on 14-day eligibility cycles
- 2.2 Local Authorities will receive funding to meet the cost of grants to businesses within the business rates system based on an assessment of the number of eligible business
- 2.3 The Government has announced funding tiers for the (LRSG Open) scheme as a guide for Local Authorities

3.0 Eligibility criteria and awards

- 3.1 The council has decided that businesses in the hospitality, hotel, bed & breakfast and leisure sectors, detailed in 4.1 below, will be eligible to apply for The Local Restrictions Support Grant (Open) LRSG (Open) scheme
- 3.2 Eligible businesses are those that have not been legally required to close but are severely impacted by Tier 2 or 3 restrictions
- 3.3 Businesses must be established and trading from the premises on the day prior to the introduction of Tier 2 or Tier 3 restrictions. Where businesses were required to close due to the national restrictions preceding the local restrictions, it is accepted that those businesses are still trading
- 3.4 Businesses must be business ratepayers with a valid business rate account, or in the case of bed and breakfast, also a valid council tax account to be eligible for this scheme
- 3.5 Government, whilst wanting Councils to exercise their local discretion, has strongly suggested that the Council follow its criteria for these awards. The Council has decided to adopt the these principles and in all cases the Council will only consider businesses for grants where all of the criteria is met
- 3.6 Grant payment made under this scheme will be subject to tax (where a profit is made). A business can claim one grant for each property it has that meets the eligibility criteria
- 3.7 Businesses eligible for a grant payment under this scheme will be required to submit an application form and any required evidence
- 3.8 Businesses must notify the Council immediately if the cease to meet any of the eligibility requirements of this scheme

4.0 Eligibility criteria determined by the Council

- 4.1 For the purposes of this scheme the Council has decided that the following hospitality, hotel, bed & breakfast and leisure businesses will be eligible, subject to all other requirements being met

Hospitality

The following businesses in the hospitality sector must be open, serving food and drink to customers from the premises (where required by law food means a substantive meal)

- Pubs
- Bars
- Wine bars
- Restaurants
- Café's
- Coffee shops

Hotel, Bed and Breakfast

The following businesses providing accommodation

- Hotel
- Guest house
- boarding house
- Holiday accommodation
- Bed and breakfasts (including those registered for council tax – see details below)
- Campsites and caravan parks
- Function venues providing accommodation

Leisure

Businesses providing the following types of leisure facilities to the general public

- Theatres
- Cinemas
- Sports grounds, sports centres and sports clubs open to the general public
- Swimming pools open to the general public
- Indoor games venues (e.g. Escape Rooms)
- Gyms
- Spas
- Bowling alleys, soft play centres and areas

Bed and Breakfast premises which pay council tax instead of business rates

The Council will consider the business if:

- the Bed and Breakfast 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;
- The property is the sole or main residence of the proprietor(s) and the bed and breakfast use is subsidiary to the private use
- The business was trading on 2nd December 2020 (see paragraph 3.3) and
- There must be at least two rooms capable of being let separately.

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

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 be excluded from the this scheme

5.0 Award Levels

5.1 The Council has decided that the following grant funding levels announced by Government will apply:

- (a) Businesses occupying premises appearing on the local rating list with a rateable value of exactly £15,000 or under on the date of the commencement of the local restrictions or Bed and Breakfast subject to council tax

One grant payment of up to £467 per 14-day period that restrictions remain in place

- (b) Businesses occupying premises appearing on the local rating list with a rateable value of over £15,000 and less than £51,000 on the date of the commencement of the local restrictions, or

One grant payment of up to £700 per 14-day period that restrictions remain in place

- (c) Businesses occupying premises appearing on the local rating list with a rateable value of exactly £51,000 or above on the date of the commencement of the local restrictions, or

One grant payment of up to £1,050 per 14-day period that restrictions remain in place

6.0 Excluded businesses

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

- (a) Businesses that were not trading on 2nd December 2020
- (b) Businesses that do not meet the criteria in sections 3 and 4 above
- (c) Businesses that are not business ratepayers (apart from Bed and Breakfast in registered for council tax)
- (d) Businesses that do not provide the information requested
- (e) Businesses, where required, have not supplied sufficient information to demonstrate they have been severely impacted
- (f) Businesses which have already received grant payment that equal the maximum levels of State aid permitted under the de minimis and the COVID-19 Temporary State Aid Framework; and
- (g) Businesses that were in administration, are insolvent, are dissolved, about to be dissolved or where a striking-off notice has been made on or after 2nd December 2020

7.0 The Effective Date

7.1 The effective date for eligibility is the date of Tier 2 or Tier 3 restrictions being imposed (Businesses **must** have been trading on the first full day of national restrictions to be eligible to receive grant support).

8.0 Who can receive the grant?

8.1 The person or business entitled to receive the grant will be the business ratepayer or in the case of Bed and Breakfast, the council tax payer

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

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

8.4 Where any business 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.

9.0 How will grants be provided to Businesses?

9.1 Payment of a grant under this scheme will only be paid to a valid bank account. For limited companies payment will only be made to company or trading bank account

9.2 Details of how to obtain grants are available on the Council's website:

https://www.cheltenham.gov.uk/info/26/business_support_and_advice/1475/covid-19_business_support_grants

- 9.3 In all cases, businesses will be required to confirm that they are eligible to receive the grants. This includes circumstances where the Council already has bank details for the business and are in a position to send out funding immediately. Businesses are under an obligation to notify the Council should they no longer meet the eligibility criteria for any additional grants.
- 9.4 The Council reserves the right to request any supplementary information from businesses, and they should look to provide this, where requested, as soon as possible.
- 9.5 An application for a Local Restrictions Support Grant is deemed to have been made when a duly completed application form is received via the Council's online procedure.
- 9.6 All monies paid under this scheme will be funded by Government and paid to the Council under S31 of the Local Government Act 2003.

10.0 EU State Aid Requirements

- 10.1 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 19th 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).
- 10.2 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.
- 10.3 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.

11.0 Scheme of Delegation

- 11.1 Cabinet has approved this scheme.
- 11.2 Officers of the Council will administer the scheme and the Head of Revenues and Benefits in consultation with the Cabinet Member for Finance is authorised to make technical scheme amendments to ensure it meets the criteria set by the Council and, in line with Government guidance.

12.0 Application and Award Periods

- 12.1 An application form will be available on the Council's website from 23 December 2020. The application window will be open during periods that local restrictions Tier 2 or Tier 3 are in place and for 7 days after the local restrictions end.

12.2 After the initial payment in respect of the period commencing 2nd December grant payments will be made at 14-day rolling period intervals.

12.3 Business will not be required to submit applications for subsequent periods but will be required to verify they still meet the eligibility criteria.

13.0 Notification of Decisions

13.1 Applications will be considered on behalf of the Council by the Revenues and Benefits Service.

13.2 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.

14.0 Review of Decisions

14.1 The Council will operate an internal review process and will accept an applicant's request for a review of its decision.

14.2 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.

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

15.0 Complaints

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

16.0 Taxation and the provision of information to Her Majesty's Revenue and Customs (HMRC)

16.1 The council has been informed by Government that all payments under the scheme are taxable.

16.2 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.

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

17.0 Managing the risk of fraud

17.1 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 will be recovered from them.

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

18.0 Recovery of amounts incorrectly paid

18.1 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.

19.0 Data Protection and use of data

19.1 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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