

**NATIONAL NON-DOMESTIC RATES**  
**APPLICATION FOR HARDSHIP RELIEF**  
**UNDER SECTION 49 OF THE LOCAL GOVERNMENT FINANCE ACT**

**Scheme Conditions**

1. Notwithstanding the merits of the scheme, each application will be considered on its merits.
2. Any decision will be in the interests of the Council Tax payers and other residents of the District, as the cost of relief is directly funded by the residents of the district.
3. The latest accounts of the business will be used to evaluate hardship. Please provide current and previous years accounts for comparison.
4. The obligation to show hardship lies with the ratepayer.
5. No relief will be given within one year of the commencement of the business, i.e. before annual accounts can be produced.
6. Applications will be effective from the Council's financial year in which the application is received or the date of occupation, whichever is the latest, and approvals will be effective for one year only.
7. The applicant will need to provide information regarding the number of employees of the business who live locally
8. The applicant will also need to show how the business benefits the community and how it would be affected should the business close.

Continued overleaf

