



SHEFFIELD CITY REGION ENTERPRISE ZONE POLICY FOR GRANTING BUSINESS RATE RELIEF

This policy identifies the circumstances in which the following rating authorities will grant a business rate relief to occupiers of non-domestic properties located within the Sheffield City Region Enterprise Zone.

Rotherham Metropolitan Borough Council Barnsley Metropolitan Borough Council Chesterfield Borough Council Sheffield City Council

Applications for business rate relief will be determined where the company demonstrates that they will contribute positively to the vision of the Sheffield City Region Enterprise Zone.

The Sheffield City Region (SCR) Enterprise Zone Vision is:

"to build on Sheffield City Region's significant credentials and strengths in advanced manufacturing and materials to develop a Modern Manufacturing and Technology Growth Area"

In order to maintain the stated vision, the SCR Enterprise Zone will focus on attracting, securing and accelerating investment in a number of key sectors/ sub-sectors (or target sectors).

The target sectors fall within the following broad categories:

Modern Manufacturing Creative and Digital Industries Healthcare Technologies Low Carbon and Environmental Goods and Services More information can be found on the Sheffield City Region Enterprise Zone website <u>www.sheffieldcityregion.org.uk</u>

Business Rate Reliefs

Businesses that occupy property in the Sheffield City Region Enterprise Zone are eligible for a relief of up to 100% of the business rates payable, up to the value of £55,000 per year and a maximum of £275,000 in any 5 year period, as long as:

- the business is located within the defined boundary of the Enterprise Zone; and
- the business is registered to pay national non-domestic rates before 31 March 2015; and

In applying for the relief, occupiers will need to demonstrate how their business supports the objectives of the Sheffield City Region Enterprise Zone. For this purpose the rating authorities will expect occupants to demonstrate their involvement in the sectors targeted by the Enterprise Zone, and provide appropriate evidence.

For those businesses

- Already located in the Enterprise Zone prior to 1 April 2012, or
- Already located within another area of the Sheffield City Region;

A business rate relief may be granted where the applicant can demonstrate:

1. That their occupation of premises at the Sheffield City Region Enterprise Zone supports the objectives of the Enterprise Zone. (See Appendix A for Use of land which meets the objectives and Appendix B which lists use of land which are specifically excluded from Business Rates Relief.

2. The business must also demonstrate that it seeks to achieve one or more of the following during the five year period in which the business rate relief may be payable:-

- i. occupation of larger business premises; or
- ii. a considerable increase in the permanent workforce of the business; or
- iii. a substantial increase in the turnover of the business; or
- iv. a re-location to support another organisation also located within the Enterprise Zone (e.g. to reduce transport activity or to further the achievement of the aims of the Enterprise Zone).

The application form is attached to this policy and, once completed, it should be submitted to the rating authority relevant to the location of the business premises where the business rate relief is being claimed. Applications will be considered on an individual basis in relation to this policy and will normally be determined within one month of receipt, and the outcome of which will be notified to the occupier in writing.

Appeals

In circumstances where an application for business rate relief has been declined, the applicant may appeal for the decision to be reconsidered. A request for appeal should be made in writing to the relevant rating authority, no later than three months after the date of determination. Appeals will be considered by a panel consisting of a local authority officer and a technical specialist.

Appeals should be made to the Local Authority to which your initial application has been made:-

Rotherham Metropolitan Borough Council – Revenues and Benefits Service, Riverside House, Main Street, Rotherham, S60 1AE

Barnsley Metropolitan Borough Council - Mrs J Gascoyne, Benefits and Taxation (Non Domestic Rates), Westgate Plaza One, Westgate, Barnsley, S70 2DR

Chesterfield Borough Council - Andrea Marples, NNDR Shared Services, Chesterfield Borough Council, Revenues Hall, 85 New Square, Chesterfield, S40 1SN

Sheffield City Council, Non Domestic Rates, PO BOX 1310, Sheffield, S1 1UY

Further Information

For further information please contact the relevant rating authority.

Attachments

Sheffield City Region Maps

Appendix A Sheffield City Region Enterprise Zone

Target Sector Descriptions - Preferred Uses

The Enterprise Zone will seek to **attract investment from a range of manufacturing companies** who are involved in the process of turning ideas into products and services, from research and design, through production, to service provision. This approach seeks to build on the SCRs existing strengths and integral contribution of materials and manufacturing expertise to a range of global supply chains across a number of sectors including: aerospace, automotive, power generation, defence, medical, transport, and oil and gas.

In particular, the Enterprise Zone will focus on **modern manufacturing**¹ which typically has at least one of the following characteristics:

- Manufacturing that entails rapid transfer of science and technology into manufacturing products and processes
- The use of recently developed techniques and equipment to produce commodities generally considered to be high tech, complex or difficult to make
- Companies which seek to differentiate their business and move up the value chain through R&D, advanced technology, contributions to advances in materials, product design, or customer service

For the purpose of the Enterprise Zone, **Technology** sectors comprise of the following:

• Healthcare Technologies

This includes all aspects of the supply chain of pharmaceutical, life science and medical device sectors that have a significant technology component.

Low Carbon and Environmental Goods and Services

This includes the following areas of activity which can be broadly subdivided as follows:

- The more traditional environmental goods and services sector which include solutions for problems such as air, noise and marine pollution, land and water contamination, as well as activities such as environmental analysis and consultancy
- A range of rapidly growing renewable energy technologies (such as hydro, wave and tidal power, geothermal, wind and biomass), as well as a number of other emerging low carbon activities (such as reduced emissions from within the transport and construction sectors, nuclear energy, energy management, carbon capture and storage and carbon finance).

• Creative and Digital Industries (CDI)

For the purpose of the Enterprise Zone, specific sub sectors from the wider CDI sector will be targeted. This will include companies that utilise digital technology to develop, design, print or produce a product or service. In addition, this will include hardware and computer services but excludes the normal application of administrative software.

Other Acceptable Uses

The following uses will be supported by the Local Enterprise Partnership where there is clear evidence that the activity supports growth, particularly across the modern manufacturing and technology sectors (please note that on some Enterprise Zone sites the scale of some of the uses set out below will be limited by Planning Policy).

• Modern Logistics, Supply Chain Management and Transportation - Broadly this can be defined as activity focussed on managing the flows of products, services and

¹ Within this definition, the terms modern manufacturing, materials technology, advanced engineering and metals, and advanced manufacturing are often used inter-changeably

- Service sector activity where it can be clearly demonstrated that the primary purpose of the business/ investment is to provide support to the modern manufacturing and technology sectors. This may include financial and insurance activities, legal and accounting services, and management and consultancy activities
- Investment and provision of education, training, research and development facilities where the primary purpose is to support learning, innovation, knowledge transfer and growth across the identified target sectors

Appendix B Sheffield City Region Enterprise Zone Sectors which do not directly support the vision of the Enterprise Zone

The following sectors/ uses should not be actively encouraged to operate from Enterprise Zone sites (in the majority of cases these uses will not be acceptable in planning terms). The LEP will not support, with Enterprise Zone related incentives, the types of activity set out below (i.e. BRR):

- Agriculture, Forestry and Fishing
- Mining and Quarrying
- Publishing Activities (unless covered in Appendix A as part of the 'Technology' definiton)
- Water Supply, Sewerage, Waste Management and Remediation Activities (unless covered in Appendix A as part of the 'Low Carbon and Environmental Goods and Services' definition)
- Wholesale and Retail Trade
- Repair of Motor Vehicles and Motorcycles
- Accommodation and Food Service Activities
- Advertising and Market Research
- Veterinary Activities
- Public Administration
- Human Health and Social Work Activities
- Arts, Entertainment and Recreation Activities
- Other Service Activities
- All Service Sector Activity (unless covered by the definition of 'Acceptable Uses' in Appendix A)