

We are in the process of up-dating our 2020 Unofficial report on the back dating of Small Business Rates Relief which I believe your council kindly contributed to three years ago.

We are now seeking to update this report for the benefit of all who have an interest in this subject and therefore we are now repeating our FOI Request some three years on.

Small Business Rates Relief was brought in by the government with effect from 1st April 2005.

We are keen to inquire how far back (to what date) local businesses in your area are now able to still re-claim Small Business Rates Relief as of say 4<sup>th</sup> October 2023.

At Wigan, we allow for SBRR to be backdated a maximum of 6 years from the current financial year. As an example, for 2023/2024 the earliest date we would backdate the relief to is 1 April 2017.