

Addendum to Consultation Response re Review of Business Rates from Fermanagh and Omagh District Council.

- 1. How can revenues from district and regional rates be raised in a way that is fair and equitable and without placing an unacceptable burden on business ratepayers?**

Council stresses the importance of clearly presenting the Central Government Rate and Local Government Rate as separate items on bills, including further clarity in relation to the allocation of rates to services; and recommends that further consideration be given to potentially decoupling these processes.

- 2. What ways can be found to widen the tax base that could facilitate a lower level of business rates?**

Council recommends that stronger emphasis is placed on the need to levy tax on On-line businesses delivering to the area and creating additional packaging waste material in order to raise additional revenue and that this be directly repaid into the rating system.

- 3. How can a fair distribution between district rates and regional rates be sustained?**
- 4. How can a fair distribution between non-domestic and domestic rates be sustained?**

Council recommends that further consideration be given to potentially decoupling these processes as per Section 1.

- 5. What reliefs and supports are necessary and might be introduced, changed or ended, targeted in line with Executive priorities and recognising ability to pay?**

Council wishes to incorporate a stronger comment in relation to the provision of relief for smaller businesses, particularly start-up businesses; an amendment of the comment regarding exemptions for charities to state that large, international profit-generating charity outlets should be included in the rates base with an appropriate level of relief applied; and inclusion of potential for relief measures to be offered to the Childcare Sector, recognising their role in facilitating the economy and mention of Health & Wellbeing businesses within the Sport and Recreation Sector.

- 6. What alternative taxation options should be considered to complement or partially replace property based non-domestic rates and to allow for lower levels of revenue from business rates?**

Council recommends that there is a stronger emphasis on the implementation of a tax on Online Businesses as an alternative method of raising rates revenue.