

## **Appendix G: Expanded Retail Discount 2021/22 and Retail, Hospitality and Leisure Scheme 2022/23**

### **1. Introduction**

- 1.1. On 25 March 2021 the Government announced a new COVID-19 Additional Relief Fund (CARF). £17,161,221 was allocated to Islington Council to support those businesses affected by the pandemic but ineligible for existing support linked to business rates.
- 1.2. In the 2018 Budget, the Government introduced a new relief scheme for retail properties and these 'retail relief' schemes have existed, albeit with some variations, since the 2019/20 financial year. This paper addresses the need to adopt the government's scheme variations, for the financial years 2021/2022 and 2022/2023.
- 1.3. To this end, we recommend the adoption of the local policy described in section 6 below, to award retail relief in accordance with the discretionary rate relief powers as contained within Section 47 of the Local Government Finance Act 1988 (as amended), for the years 2021/2022 and 2022/2023.
- 1.4. The Islington Retail Relief Scheme proposed in Section 2 of this report reflects the Government's guidance. The Government's guidance is replicated in **Appendices A to C** of this report.

### **2. Expanded Retail Discount 2021/2022 and Retail, Hospitality and Leisure Relief Scheme 2022/2023**

- 2.1. These two Government sponsored schemes will be collectively called "Retail Relief" for the purposes of Islington's Retail, Hospitality and Leisure Relief Scheme and Islington's Expanded Retail Discount schemes described below.
- 2.2. Note: The Expanded retail discount scheme was extended to 2021/2022 at the March 2021 Budget.

#### **Islington Retail Relief Scheme 2021/2022**

- 2.3. The Islington Retail Relief Scheme 2021/2022 will award Retail Relief to qualifying businesses equivalent to:
  - i) 100% of their daily rates charge in respect of chargeable days in the months of April, May and June 2021; and
  - ii) 66% of their daily rates charge in respect of chargeable days in the months of July 2021 through to the end of the financial year in March 2022.
- 2.4. This relief will apply to occupied retail, leisure and hospitality properties as described in section 2.8 of this report in the year 2021/22. There will be no rateable value limit on the relief.
- 2.5. For the avoidance of doubt, properties which have closed temporarily due to the government's advice on COVID19 will be treated as occupied for the purposes of this relief.

#### **Islington Retail Relief Scheme 2022/2023**

- 2.6. The Islington Retail Relief Scheme 2022/2023 will award Retail Relief to qualifying businesses equivalent to
  - i) 50% of their daily rates charge in respect of chargeable days during the financial year 2022/23 subject to a cash cap of £110,000 per business. The qualification criteria are identical to those of the 2021/22 Retail Relief Scheme (described in section 2.8 of this report) except for the addition of ii) below:
  - ii) The ratepayer for that chargeable day has not refused the relief for the eligible hereditament. The ratepayer may refuse the relief for each eligible hereditament anytime

up to 30 April 2023. The ratepayer cannot withdraw their refusal for either all or part of the financial year.

### **Which properties will benefit from relief?**

- 2.7. Properties that will benefit from the relief will be occupied hereditaments that are wholly or mainly being used:
- as shops, restaurants, cafes, drinking establishments, cinemas and live music venues;
  - for assembly and leisure; or
  - as hotels, guest & boarding premises and self-catering accommodation.
- 2.8. It is considered shops, restaurants, cafes and drinking establishments, cinemas and live music venues to mean:
- Hereditaments that are being used for the sale of goods to visiting members of the public:
    - Shops (such as florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores and supermarkets)
    - Charity shops
    - Opticians
    - Post offices
    - Furnishing shops/ display rooms (such as carpet shops, double glazing and garage doors)
    - Car/caravan show rooms
    - Second-hand car lots
    - Markets
    - Petrol stations
    - Garden centres
    - Art galleries (where art is for sale/hire)
  - Hereditaments that are being used for the provision of the following services to visiting members of the public:
    - Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc)
    - Shoe repairs/key cutting
    - Travel agents
    - Ticket offices e.g. for theatre
    - Dry cleaners
    - Launderettes
    - PC/TV/domestic appliance repair
    - Funeral directors
    - Photo processing
    - Tool hire
    - Car hire
    - Employment agencies
    - Estate and letting agents
    - Betting shops
  - Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:
    - Restaurants
    - Takeaways
    - Sandwich shops
    - Coffee shops
    - Pubs
    - Bars

- Hereditaments that are being used as cinemas
- Hereditaments that are being used as live music venues:
  - live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
  - Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
  - There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003.<sup>1</sup>

2.9. We consider assembly and leisure to mean:

- Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities).
  - Sports grounds and clubs
  - Museums and art galleries
  - Nightclubs
  - Sport and leisure facilities
  - Stately homes and historic houses
  - Theatres
  - Tourist attractions
  - Gyms
  - Wellness centres, spas, massage parlours
  - Casinos, gambling clubs and bingo halls
- Hereditaments that are being used for the assembly of visiting members of the public.
  - Public halls
  - Clubhouses, clubs and institutions

2.10. We consider hotels, guest & boarding premises and self-catering accommodation to mean:

- Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:
  - Hotels, Guest and Boarding Houses
  - Holiday homes

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<sup>1</sup> The statutory guidance can be accessed here:

<https://www.gov.uk/government/publications/explanatory-memorandum-revised-guidance-issued-under-s-182-of-licensing-act-2003>

– Caravan parks and sites

- 2.11. To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief. For the avoidance of doubt, hereditaments that have closed temporarily due to the government's advice on COVID 19 should be treated as occupied for the purposes of this relief.
- 2.12. The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. There will also be mixed uses. However, it is intended to be a guide for businesses as to the types of uses that the council considers for this purpose to be eligible for relief. The council will determine whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above should not be eligible for the relief.
- 2.13. The list below sets out the types of uses that the council does not consider to be an eligible use for the purpose of this relief. The council will determine whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the relief under their local scheme.
- Hereditaments that are being used for the provision of the following services to visiting members of the public:
    - Financial services (e.g., banks, building societies, cash points, bureaux de change, payday lenders, betting shops and pawn brokers).
    - Other services (e.g., estate agents, letting agents and employment agencies).
    - Medical services (e.g., vets, dentists, doctors, osteopaths and chiropractors).
    - Professional services (e.g., solicitors, accountants, insurance agents/ financial advisers and tutors).
    - Post office sorting offices.
    - Businesses whose main function is to rent out rooms or office space or conference centres.
    - training facilities and remote working facilities.
    - Businesses whose main function is to provide services or goods to the building industry.
    - builders merchants, timber yards and plumbers merchants.
  - Hereditaments that are not reasonably accessible to visiting members of the public
- 2.14. In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, a precepting authority, or a functional body, within the meaning of the Greater London Authority Act 1999.
- 2.15. In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, a precepting authority, or a functional body, within the meaning of the Greater London Authority Act 1999.
- 2.16. Retail Relief will normally be awarded proactively by the council using information it already holds about the rateable value and nature of the business. However, any business that considers itself to qualify can apply for this relief by sending an email to [Business.Rates@islington.gov.uk](mailto:Business.Rates@islington.gov.uk) asking for an assessment. The decision on any award is delegated to the Section 151 Officer who in turn can authorise officers in their service directorate to take such decisions on his behalf.
- 2.17. State aid (de minimis regulations) and subsidy allowance rules will apply when granting retail relief and ratepayers will be required to declare any such aid or allowance either at the application stage or after the award is made if it is made proactively.

- 2.18. An appeal against a refusal to award on the grounds of whether it is occupied and is being wholly or mainly being used for one of the qualifying purposes in section 6.2 of this report can be made to the council within one month of the council's notification to the rate payer of this refusal. Any appeal will be considered by the Head of Revenues and Technical Services within a reasonable time period of its submission.
- 2.19. Retail relief will be calculated in the same format as business rate charges and apportioned accordingly, if the occupation, other reliefs or rateable value of a premises, changes. Any award will be credited to the business rates account that is maintained by the council.
- 2.20. Any award made in error, or applied for by the ratepayer or his representative fraudulently, may be recovered by the council.

### **List of Appendices**

Appendix A: Business Rates Information Letter (2/2021): Budget and Confirmation of the 2021/22 Business Rates Multipliers (this is the notice that extended Expanded Retail Discount to 2021/22.

Appendix B: Government guidance on Expanded Retail Discount 2020/21 (This is the original and foundational guidance to which the Government applied the extension described in Appendix A)

Appendix C: Government guidance on the 2022/23 Retail, Hospitality and Leisure Relief Scheme

## Appendix A

Business Rates Information Letter (2/2021): Budget and Confirmation of the 2021/22 Business Rates Multipliers (including the Budget 2021 business rates measures notice that extended Expanded Retail Discount to 2021/22)



Ministry of Housing,  
Communities &  
Local Government

Non-Domestic Rates  
Team  
LGF – Local Taxation  
SE Quarter - 2<sup>nd</sup> Floor  
Fry Building  
2 Marsham Street  
London SW1P 4DF

**4 March 2021** [ndr@communities.gov.uk](mailto:ndr@communities.gov.uk)

**Chief Finance Officers of English Billing Authorities**

### **FOR THE ATTENTION OF THE BUSINESS RATES SECTION**

Dear Chief Finance Officer

Business Rates Information Letter (2/2021): Budget and Confirmation of the 2021/22 Business Rates Multipliers

This is the second business rates information letter to be issued by the Ministry of Housing, Communities and Local Government this year. Previous letters are available on the internet at:

<https://www.gov.uk/government/collections/business-rates-information-letters>

or for archived letters:

<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>.

### **This letter covers:**

- **Budget 2021 business rates measures**
- **Administration and communication of reliefs**
- **New Burdens**
- **Confirmation of the 2021-2022 Business Rates Multipliers**

## Budget 2021 business rates measures

At the Budget on 3 March 2021, the Chancellor announced that the Government would provide additional business rates support for eligible retail, hospitality, leisure, and nursery businesses in England occupying a qualifying property.

As temporary measure for 2021/22 he announced that:

- The Expanded Retail Discount (2020/21) will be extended for three months for eligible properties, at 100% relief, uncapped, for the period 1 April 2021 to 30 June 2021.
- From 1 July 2021 to 31 March 2022, the Expanded Retail Discount would apply at 66% relief for eligible properties in the scheme, with a cash cap of £2m for businesses that were required to close as at 5 January 2021, and up to £105,000 for business permitted to open at that date.
- The Nursery Discount 2021 would also be extended for three months, at 100%, uncapped, for the period 1 April 2021 to 30 June 2021.
- From 1 July 2021 to 31 March 2022 the Nursery Discount would apply at 66% relief for eligible properties, with a cash cap of £105,000.
- For the Expanded Retail Discount 2021/22 and Nursery Discount 2021/22, businesses may choose to opt out of support by providing billing authorities notification of their request to refuse support, per eligible hereditament.

These changes will have effect for 2021/22. Local authorities will be expected to use their discretionary relief powers (under section 47 of the Local Government Finance Act 1988 as amended) to grant these discounts in line with the relevant eligibility criteria. Authorities will be compensated for the cost of granting the discount through a section 31 grant from Government. No new legislation will be required to deliver the scheme.

As a short-term measure, authorities may consider rolling forward their 2020/21 scheme into the first three months of 2021/22. Under regulations made under section 47 of the Local Government Finance Act 1988 authorities must give at least 12 months notice before varying a rate relief scheme the effect of which would have been to increase rate bills. Therefore, authorities should be clear in their scheme, decision and determination that the 100% scheme is for three months only and must not put in place a scheme which runs past 30 June 2021. Authorities should also ensure that their scheme from 1 April 2021 includes the option for ratepayers to refuse the discount

To ensure that the relief awarded for the initial three months meets the requirement of section 47 to give 12 months' notice (which can only take effect from 31 March of a financial year) billing

authorities may also wish to consider issuing a letter to ratepayers providing notification of the award of the extended relief to all affected ratepayers. This notification should highlight that the 100% relief only applies for the first three months of the financial year and that a further decision will be made in respect of the period 1 July to 31 March at 66% relief will apply to eligible ratepayers.

Authorities should also ensure that their scheme from 1 April 2021 includes the option for ratepayers to refuse the discount.

#### Administration and communication of reliefs

The Ministry of Housing, Communities and Local Government (MHCLG) has published updated guidance on the Expanded Retail Discount 2021/22 and Nursery Discount 2021/22 to assist billing authorities. This guidance is available online at:

<https://www.gov.uk/government/publications/business-rates-expanded-retaildiscount-2021-to-2022-local-authority-guidance> and <https://www.gov.uk/government/publications/business-rates-nursery-childcaresdiscount-2021-to-2022-local-authority-guidance>. This includes details on the operation of the cash cap and opt out.

Given the urgency, we know billing authorities will want to act quickly and have in place clear and swift arrangements for communicating with ratepayers the changes covered by this letter, as well as on the anticipated timescale for billing or re-billing, where applicable.

Authorities are ultimately responsible for decisions on issuing and sending business rates bills. However, to support this, MHCLG has been working closely with representatives of local government and the user group representatives and the expectation is that authorities will be able to quickly roll forward their 2020/21 Expanded Retail Discount and Nursery Discount.

As set out in the BRIL of 1/2020 <https://www.gov.uk/government/publications/12020rate-reliefs-and-provisional-2020-to-2021-business-rates-multipliers> and 2/2020 <https://www.gov.uk/government/publications/22020-confirmation-of-the-2020-to2021-business-rates-multipliers> the Department amended the Council Tax and NonDomestic Rating (Demand Notices) (England) Regulations 2003. In line with these changes the Government will no longer update the explanatory notes as a result of reliefs announced at Budget. Ratepayers should contact their local authority for details of the reliefs available. The statutory instrument can be found at the following link: <http://www.legislation.gov.uk/ukSI/2020/133/contents/made>.

#### New Burdens

MHCLG recognises that implementing these new measures will place some additional burden on billing authorities and confirms that it will provide New Burdens funding to cover matters such as IT costs, additional staff costs and rebilling.



In accordance with the New Burdens doctrine, the Department will conduct an assessment of the expected reasonable additional costs of new software and staffing/administration with relevant stakeholders

## Confirmation of the Non-Domestic Rating Multipliers for 2021/2022

As set out in the Spending Review published on 25 November 2020, the Government has decided to freeze the business rates multipliers in 2021/22.

The Government has laid the necessary legislation (the Local Government Finance Act 1988 (Non-Domestic Rating Multipliers) (England) Order 2021) to implement this freeze.

Following the approval by the House of Commons on 10 February 2021 of the Local Government Finance Report (England) 2021/2022, the Secretary of State has calculated the non-domestic rating multipliers for England for 2021/2022.

In accordance with the requirements of paragraph 6(1) of Schedule 7 to the Local Government Finance Act 1988 (inserted by paragraph 62 of the Local Government Act 2003), this Business Rates Information Letter provides details on the non-domestic rating multiplier and the small business non-domestic rating multiplier for England for 2021/2022. For 2021/22, the values of the multipliers are:

- non-domestic rating multiplier: 51.2p (0.512)
- small business non-domestic rating multiplier: 49.9p (0.499)

## Appendix B - Government guidance on Expanded Retail Discount 2020/21

The "Expanded retail discount 2020 to 2021" Guidance has been published on the Gov.Uk website and can be found at this link.

[Expanded retail discount 2020 to 2021: coronavirus response – local authority guidance - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/expanded-retail-discount-2020-to-2021-coronavirus-response-local-authority-guidance)

For ease of reference to the readers of this report, the guidance has been copied and pasted from the website, below...

### **Expanded retail discount 2020 to 2021: coronavirus response – local authority guidance**

Updated 2 April 2020

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#### **About this guidance**

1. This guidance is intended to support local authorities in administering the business rates expanded retail discount announced first in a Written Ministerial Statement on 27 January 2020 and expanded in the Budget on 11 March. This guidance applies to England only.
2. This guidance sets out the criteria which central government considers for this purpose to be eligible for the Expanded Retail Discount. The guidance does not replace existing legislation.
3. Enquiries on this measure should be addressed to: [ndr@communities.gov.uk](mailto:ndr@communities.gov.uk)

#### **Introduction**

4. The government announced in the Budget on 29 October 2018 that it would provide a Business Rates Retail Discount, to apply in the years 2019/20 and 2020/21. In response to the coronavirus pandemic, in the Budget on 11 March the government announced that it would increase the discount to 100% and extend it to include the leisure and hospitality sectors. Following the announcement on 23 March 2020 of further measures to limit the spread of coronavirus, the government confirmed that some of the exclusions for this relief have been removed, so that retail, leisure, and hospitality properties that will have had to close as a result of the restriction measures will now be eligible for the relief.

5. This relief will apply to occupied retail, leisure and hospitality properties in the year 2020/21. There will be no rateable value limit on the relief.

6. This document provides guidance to authorities about the operation and delivery of the policy.

## **Expanded Retail Discount**

### **How will the relief be provided?**

7. As this is a measure for 2020/21 only, the government is not changing the legislation relating to the reliefs available to properties. Instead the government will, in line with the eligibility criteria set out in this guidance, reimburse local authorities that use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended), to grant relief. It will be for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to this guidance, to grant relief under section 47. Central government will fully reimburse local authorities for the local share of the discretionary relief (using a grant under section 31 of the Local Government Act 2003).

8. Central government will reimburse billing authorities and major precepting authorities for the actual cost to them under the rates retention scheme of the relief that falls within the definitions in this guidance. Local authorities will have completed their NNDR1 for 2020/21 already.

Therefore, billing authorities are being asked to provide a further and separate estimate of their likely total cost for providing the 100% extended relief in 2020/21. The government will provide payments to authorities to cover the local share, as per the usual process.

9. Local authorities will also be asked to provide outturn data on the actual total cost for providing the relief, as per the usual process, via the National Non-Domestic Rate 3 (NNDR3) forms for 2020/21. Any required reconciliations will then be conducted at these points.<sup>[[footnote 1](#)]</sup>

### **Which properties will benefit from relief?**

10. Properties that will benefit from the relief will be occupied hereditaments that are wholly or mainly being used:

- a. as shops, restaurants, cafes, drinking establishments, cinemas and live music venues,
- b. for assembly and leisure; or
- c. as hotels, guest & boarding premises and self-catering accommodation.

11. We consider shops, restaurants, cafes, drinking establishments, cinemas and live music venues to mean:

i. Hereditaments that are being used for the sale of goods to visiting members of the public:

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
- Charity shops
- Opticians
- Post offices
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/caravan show rooms
- Second-hand car lots
- Markets
- Petrol stations

- Garden centres
- Art galleries (where art is for sale/hire)

ii. Hereditaments that are being used for the provision of the following services to visiting members of the public:

- Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/key cutting
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- Ticket offices e.g. for theatre
- Dry cleaners
- Launderettes
- PC/TV/domestic appliance repair
- Funeral directors
- Photo processing
- Tool hire
- Car hire
- Employment agencies
- Estate agents and letting agents
- Betting shops

iii. Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:

- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bars

iv. Hereditaments which are being used as cinemas

v. Hereditaments that are being used as live music venues:

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).

- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003.

12. We consider assembly and leisure to mean:

i. Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities).

- Sports grounds and clubs
- Museums and art galleries
- Nightclubs
- Sport and leisure facilities
- Stately homes and historic houses
- Theatres
- Tourist attractions
- Gyms
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

ii. Hereditaments that are being used for the assembly of visiting members of the public.

- Public halls
- Clubhouses, clubs and institutions

13. We consider hotels, guest & boarding premises and self-catering accommodation to mean:

i. Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:

- Hotels, Guest and Boarding Houses
- Holiday homes
- Caravan parks and sites

14. To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief. For the avoidance of doubt, hereditaments which have closed temporarily due to the government's advice on COVID19 should be treated as occupied for the purposes of this relief.

15. The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. There will also be mixed uses. However, it is intended to be a guide for authorities as to the types of uses that the Government considers for this purpose to be eligible for relief. Authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to

consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above should not be eligible for the relief.

16. The list below sets out the types of uses that the Government does not consider to be an eligible use for the purpose of this relief. Again, it is for local authorities to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the relief under their local scheme.

i. Hereditaments that are being used for the provision of the following services to visiting members of the public

- Financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers)
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers)
- Post office sorting offices

ii. Hereditaments that are not reasonably accessible to visiting members of the public

17. In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, a precepting authority, or a functional body, within the meaning of the Greater London Authority Act 1999.

### **How much relief will be available?**

18. The total amount of government-funded relief available for each property for 2020/21 under this scheme is 100% of the bill, after mandatory reliefs and, other discretionary reliefs funded by section 31 grants have been applied, excluding those where local authorities have used their wider discretionary relief powers introduced by the Localism Act which are not funded by section 31 grants.<sup>[footnote 3]</sup>

19. The eligibility for the discount and the discount itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the financial year 2020/21:

Amount of relief to be granted =  $V$ , where

$V$  is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any other discretionary reliefs, excluding those where local authorities have used their discretionary relief powers introduced by the Localism Act which are not funded by section 31 grants.<sup>[footnote 4]</sup>

20. This should be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.

21. Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties.

### **State Aid**

22. The government's assessment is that, given the impact of Covid-19 in the sectors receiving the relief, the business rates expanded retail, leisure and hospitality discount 2020-21 is not a state aid.

23. The government has considered this matter in discussions with the European Commission and is content with this analysis following those discussions.

24. Local Authorities should apply the relief to all eligible properties.

### **Splits, mergers, and changes to existing hereditaments**

25. The discount should be applied on a day to day basis using the formula set out above. A new hereditament created as a result of a split or merger during the financial year, or where there is a change of use, should be considered afresh for the discount on that day.

### **Annex A: Calculation examples for 2020/21**

The Expanded Retail discount is always calculated after mandatory relief and other discretionary reliefs funded by section 31 grant. The multiplier used here is provisional.

#### **Example 1: An occupied shop with a rateable value of £40,000**

Gross rates (before any reliefs) = £40,000 x 0.499: = £19,960

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Expanded Retail Discount (100%): = -£19,960

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Rates due (after Expanded Retail Discount): = £nil

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#### **Example 2: An occupied shop with a rateable value of £100,000**

Gross rates (before any reliefs) = £100,000 x 0.512: = £51,200

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Expanded Retail Discount (100%): = -£51,200

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Rates due (after Expanded Retail Discount): = £nil

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**Example 3: An occupied charity shop with a rateable value of £40,000**

Gross rates (before any reliefs) = £40,000 x 0.512 = £20,480

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Net rates after charity relief: = £4,096

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Expanded Retail Discount (100%): = -£4,096

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Rates due (after charity relief and Expanded Retail Discount): = £nil

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**Example 4: An occupied shop with a rateable value of £13,500 eligible for Small Business Rate Relief (SBRR)**

Gross rates (before any reliefs) = £13,500 x 0.499 = £6,737

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Net rates after SBRR (50%): = £3,368

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Expanded Retail Discount (100%): = -£3,368

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Rates due (after SBRR and Expanded Retail Discount): = £nil

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**Example 5: An occupied shop with a rateable value of £10,000 eligible for Small Business Rate Relief (SBRR)**

Gross rates (before any reliefs) = £10,000 x 0.499 = £4,990

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Net rates after SBRR (100%): = £nil

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Rates bill is nil and, therefore, no Expanded Retail Discount applies

**Example 6: An occupied shop with a rateable value of £40,000 eligible for Transitional Relief (TR) and receiving Revaluation Discretionary Relief**

Gross rates (before any reliefs) = £40,000 x 0.499 = £19,960

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Transitional Relief (say): = -£1,500

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Net rates after Transitional Relief: = £18,460

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Net rates after Revaluation Discretionary Relief (say): = £15,460

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Expanded Retail Discount (100%): = -£15,460

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Rates due (after TR, revaluation relief and Expanded Retail Discount): = £nil

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**Example 7: An occupied shop with a rateable value of £18,000 previously paying nothing prior to revaluation 2017 and eligible for Supporting Small Businesses Relief (SSB)**

Gross rates (before any reliefs) = £18,000 x 0.499 = £8,982

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Supporting Small Businesses Relief (say): = -£6,582

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Net rates after SSB: = £2,400

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Expanded Retail Discount (100%): = -£2,400

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Rates due (after SSB and Expanded Retail Discount): = £nil

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**Example 8: A shop with a rateable value of £40,000 (example 1) but only occupied until 30 September 2020**

Gross rates (before any reliefs) = £40,000 x 0.499 = £19,960

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Expanded Retail Discount (100%): = -£19,960

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Rates due p.a. (after Expanded Retail Discount): = £nil

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Daily charge while occupied: = £nil per day

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Occupied charge 1/4/20 to 30/9/20 (183 days): = £nil

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Unoccupied property relief (1/10/20 to 31/12/20): = £nil

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Unoccupied property rates (1/1/21 to 31/3/21),  $£40,000 \times 0.512 \times 90/365$  = £5,049

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Rates due for the year (after Expanded Retail Discount): = £5,049

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1. As required in the NNDR3 guidance notes, the former categories of discretionary relief prior to the Localism Act (i.e. charitable/CASC/rural etc. top up and not for profit) should be applied first in the sequence of discretionary reliefs and, therefore, before the retail discount. ↵
2. Access the [statutory guidance](#) ↵
3. As required in the NNDR3 guidance notes, the former categories of discretionary relief prior to the localism act (i.e. charitable/CASC/rural etc. top up and not for profit) should be applied first in the sequence of discretionary reliefs and, therefore, before the retail discount. ↵
4. As required in the NNDR3 guidance notes, the former categories of discretionary relief prior to the localism act (i.e. charitable/CASC/rural etc. top up and not for profit) should be applied first in the sequence of discretionary reliefs and, therefore, before the retail discount. ↵

## **Appendix C - Government guidance on the 2022/23 Retail, Hospitality and Leisure Relief Scheme**

2022/23 Retail, Hospitality and Leisure Relief Scheme: local authority guidance

Published 20 December 2021

### **Part 1: Guidance to local government**

#### **About this guidance**

1. This guidance is intended to support billing authorities in administering the 2022/23 Retail, Hospitality and Leisure Business Rates Relief Scheme, announced in the Budget on 27 October 2021. This guidance applies to England only.
2. This guidance sets out the eligibility criteria for the scheme. The guidance does not replace existing legislation.
3. Enquiries on this measure should be addressed to: [ndr@communities.gov.uk](mailto:ndr@communities.gov.uk).

#### **Introduction**

4. At the Budget on 27 October the Chancellor announced the introduction of a new business rates relief scheme for retail, hospitality and leisure properties worth almost £1.7 billion in 2022/23. This will support the businesses that make our high streets and town centres a success and help them to evolve and adapt to changing consumer demands.
5. The 2022/23 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible, occupied, retail, hospitality and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business.
6. This document provides guidance to authorities about the operation and delivery of the policy. The government anticipates that local authorities will include details of the relief to be provided to eligible ratepayers for 2022/23 in their bills for the beginning of the 2022/23 billing cycle.

#### **How will the relief be provided?**

7. As this is a temporary measure for 2022/23 only, the government is not changing the legislation relating to the reliefs available to properties. Instead, the Government will, in line with the eligibility criteria set out in this guidance, reimburse local authorities that use their

discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended) to grant relief. It will be for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to this guidance, to grant relief under section 47.

8. The government will fully reimburse billing authorities and major precepting authorities for their loss of income under the rates retention scheme as a result of awarding the relief that falls within the definitions in this guidance, using a grant under section 31 of the Local Government Act 2003.

9. Local authorities will be asked to provide an estimate of their likely total cost for providing the relief in their National Non-Domestic Rate Return 1 (NNDR1) for 2022/23. Central government will provide payments to authorities to cover the local share. Local authorities will also be asked to provide outturn data on the actual total cost for providing the relief, via the National Non-Domestic Rate 3 (NNDR3) forms. Any required reconciliations will then be conducted at these points.

10. The government expects billing authorities to apply and grant relief to qualifying ratepayers from the start of the 2022/23 billing year. The Department for Levelling Up, Housing and Communities will undertake a regular DELTA collection exercise. This will be used to monitor implementation progress. Authorities should therefore ensure they put in place arrangements to support this data collection process. Billing authorities should ensure that they are able to monitor and report the take-up of the scheme at Parliamentary constituency level and local authority level.

### **Which properties will benefit from relief?**

11. Hereditaments which benefit from the relief will be those which for a chargeable day in 2022/23:

a. meet the eligibility criteria at Part 2,

and

b. the ratepayer for that chargeable day has not refused the relief for the eligible hereditament. The ratepayer may refuse the relief for each eligible hereditament anytime up to 30 April 2023. The ratepayer cannot withdraw their refusal for either all or part of the financial year.

12. Local authorities should make it clear in their approved scheme that, for the purposes of section 47 of the 1988 Act, hereditaments where the ratepayer has refused the relief are outside of the scheme and outside of the scope of the decision of which hereditaments qualify for the discount and are therefore ineligible for the relief.

13. In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves certain precepting authorities (e.g. a parish or county council) or a functional body, within the meaning of the Greater London Authority Act 1999.

## **How much relief will be available?**

14. Subject to the £110,000 cash cap per business, the total amount of government-funded relief available for each property for 2022/23 under this scheme is:

a. For chargeable days from 1 April 2022 to 31 March 2023, 50% of the chargeable amount.

15. The relief should be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where local authorities have used their wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grants. However, as required in the NNDR3 guidance notes, the former categories of discretionary relief available prior to the Localism Act 2011 (i.e. charitable/CASC/rural etc. top up and not for profit) should be applied first in the sequence of discretionary reliefs and, therefore, before Retail, Hospitality and Leisure relief. Authorities may use their discretionary powers to offer further discounts outside this scheme or additional relief to hereditaments within the scheme. However, where an authority applies a locally funded relief under section 47, this should be applied after the Retail, Hospitality and Leisure relief.

16. Subject to the cash cap, the eligibility for the discount and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the financial year 2022/23:

Amount of relief to be granted =  $V \times 0.5$  where:

V is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any certain other discretionary reliefs in line with the guidance in paragraph 15 above.

17. This should be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.

18. Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties up to the maximum £110,000 cash cap, per business.

## **The cash cap and subsidy control**

19. Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their hereditaments in England.

20. Where a ratepayer has a qualifying connection with another ratepayer then those ratepayers should be considered as one ratepayer for the purposes of the cash caps. A ratepayer shall be treated as having a qualifying connection with another:

a. where both ratepayers are companies, and

- i. one is a subsidiary of the other, or
- ii. both are subsidiaries of the same company; or

b. where only one ratepayer is a company, the other ratepayer (the “second ratepayer”) has such an interest in that company as would, if the second ratepayer were a company, result in its being the holding company of the other.

21. Furthermore, the Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by local authorities under this scheme will need to comply with the UK’s domestic and international subsidy control obligations (See the [BEIS guidance for public authorities](#) which explains the subsidies chapter of the UK-EU Trade and Cooperation Agreement (TCA), World Trade Organisation rules on subsidies, and other international subsidy control commitments).

22. To the extent that a local authority is seeking to provide relief that falls within the Small Amounts of Financial Assistance Allowance, Article 364 of the TCA allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to 325,000 Special Drawing Rights (£343,000 as at 9 December 2021) in a three-year period (consisting of the 2022/23 year and the two previous financial years). Expanded Retail Discount granted in either 2020/21 or 2021/22 does not count towards the £343,000 allowance but BEIS business grants (throughout the 3 years) and any other subsidies claimed under the Small Amounts of Financial Assistance limit should be counted.

23. In those cases where it is clear to the local authority that the ratepayer is likely to breach the cash cap or the Small Amounts of Financial Assistance limit then the authority should automatically withhold the relief. Otherwise, local authorities may include the relief in bills and ask the ratepayers, on a self-assessment basis, to inform the authority if they are in breach of the cash caps or Small Amounts of Financial Assistance limit. Part 4 of this guidance contains a sample ratepayer declaration, which local authorities may wish to use to discharge this responsibility.

### **Splits, mergers, and changes to existing hereditaments**

24. The relief should be applied on a day-to-day basis using the formula set out above. A new hereditament created as a result of a split or merger during the financial year, or where there is a change of use, should be considered afresh for the relief on that day.

### **Recalculations of relief**

25. The amount of relief awarded should be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or the hereditament. This change of circumstances could arise during the year in question or during a later year.

26. Under regulations made under section 47 of the Local Government Finance Act 1988 authorities must give at least 12 months’ notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills. Such a revocation or variation can

only take effect at the end of a financial year (other than to comply with international agreements). But within these regulations, local authorities may still make decisions which are conditional upon eligibility criteria. If a change in circumstances renders a property ineligible, the relevant bill can be amended in the year to reflect the loss of the relief.

27. Therefore, when making an award for the RHL scheme, local authorities should ensure in the conditions of the award that the relief are subject to the property's continuing eligibility.

## **Part 2: Eligibility for the Retail, Hospitality and Leisure Relief Scheme**

1. Hereditaments that meet the eligibility for Retail, Hospitality and Leisure scheme will be occupied hereditaments which meet all of the following conditions for the chargeable day:

a. they are wholly or mainly being used:

- i. as shops, restaurants, cafes, drinking establishments, cinemas or live music venues
- ii. for assembly and leisure; or
- iii. as hotels, guest & boarding premises or self-catering accommodation

2. We consider shops, restaurants, cafes, drinking establishments, cinemas and live music venues to mean:

### **i. Hereditaments that are being used for the sale of goods to visiting members of the public:**

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)
- Charity shops
- Opticians
- Post offices
- Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
- Car/ caravan show rooms
- Second-hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

### **ii. Hereditaments that are being used for the provision of the following services to visiting members of the public:**

- Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)
- Shoe repairs/ key cutting



- Travel agents
- Ticket offices e.g. for theatre
- Dry cleaners
- Launderettes
- PC/ TV/ domestic appliance repair
- Funeral directors
- Photo processing
- Tool hire
- Car hire

**iii. Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:**

- Restaurants
- Takeaways
- Sandwich shops
- Coffee shops
- Pubs
- Bars

**iv. Hereditaments which are being used as cinemas**

**v. Hereditaments that are being used as live music venues:**

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003.

3. We consider assembly and leisure to mean:

**i. Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities):**

- Sports grounds and clubs
- Museums and art galleries
- Nightclubs
- Sport and leisure facilities
- Stately homes and historic houses
- Theatres
- Tourist attractions
- Gyms
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

**ii. Hereditaments that are being used for the assembly of visiting members of the public:**

- Public halls
- Clubhouses, clubs and institutions

4. We consider hotels, guest & boarding premises and self-catering accommodation to mean:

**i. Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:**

- Hotels, guest and boarding houses
- Holiday homes
- Caravan parks and sites

5. To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

6. The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. However, it is intended to be a guide for authorities as to the types of uses that the government considers for this purpose to be eligible for relief. Authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above should not be eligible for the relief.

7. The list below sets out the types of uses that the government does not consider to be an eligible use for the purpose of this discount. Again, it is for local authorities to determine for

themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the discount under their local scheme.

**i. Hereditaments that are being used for the provision of the following services to visiting members of the public:**

- Financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers, betting shops)
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, employment agencies, estate agents, letting agents)
- Post office sorting offices

**ii. Hereditaments that are not reasonably accessible to visiting members of the public**

**Part 3: Calculation examples for 2022/23**

The Retail, Hospitality and Leisure scheme is always calculated after mandatory relief and other discretionary reliefs funded by section 31 grant. Ignoring cash caps.

**Example 1: An occupied shop with a rateable value of £40,000**

**Gross rates (before any reliefs) = £40,000 x 0.499: = £19,960**

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RHL Relief Discount (50%), £19,960 x 0.5 = -£9,980

---

Rates due (after RHL Relief Discount): = £9,980

---

**Example 2: An occupied shop with a rateable value of £100,000**

**Gross rates (before any reliefs) = £100,000 x 0.512: = £51,200**

---

RHL Relief Discount (50%), £51,200 x 0.5 = -£25,600

---

**Gross rates (before any reliefs) = £100,000 x 0.512: = £51,200**

---

Rates due (after RHL Relief Discount): = £25,600

---

**Example 3: An occupied charity shop with a rateable value of £40,000**

**Gross rates (before any reliefs) = £40,000 x 0.512 = £19,960**

---

Net rates after charity relief (80% discount): = £4,096

---

RHL Relief Discount (50%), £4,096 x 0.5 = -£2,048

---

Rates due (after charity relief and RHL Relief Discount): = £2,048

---

**Example 4: An occupied shop with a rateable value of £13,500 eligible for Small Business Rate Relief (SBRR)**

**Gross rates (before any reliefs) = £13,500 x 0.499 = £6,737**

---

Net rates after SBRR (50%): = £3,368

---

RHL Relief Discount (50%), £3,368 x 0.5 = -£1,684

---

Rates due (after SBRR and RHL Relief Discount): = £1,684

---

**Example 5: An occupied shop with a rateable value of £10,000 eligible for Small Business Rate Relief (SBRR)**

**Gross rates (before any reliefs) = £10,000 x 0.499 = £4,990**

---

Net rates after SBRR (100%): = £nil

---

Rates bill is nil and, therefore, no RHL Relief Discount applies.

**Example 6: A shop with a rateable value of £40,000 (example 1) but only occupied until 30 September 2022**

**Gross rates while occupied (before any reliefs) = £40,000 x 0.499 x 183/365 = £10,007**

---

RHL Relief Discount (50% from 01/04/22 to 30/09/22), £10,007 x 0.5 = -£5,004

---

Net rates while occupied = £5,004

---

**Gross rates while unoccupied (before any reliefs) = £40,000 x 0.512 x 182/365 = £10,212**

---

Unoccupied property relief (100% from 01/10/22 to 31/12/22), £10,212 x 92/182: = -£5,162

---

Net rates while unoccupied = £5,050

---

Rates due for the year (after empty property relief and RHL Relief Discount): = £10,054

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#### **Part 4: Sample paragraphs that could be included in letters to ratepayers about the 2022/23 RHL relief scheme and £110,000 cash cap/ Small Amounts of Financial Assistance subsidy**

At the Budget on 27 October 2021, the Chancellor announced that eligible ratepayers will receive 50% relief on their business rates bills for the year 2022/23 up to a maximum cash cap of £110,000.

Relief will be provided to eligible occupied retail, hospitality and leisure properties in 2022/23. Your current rates bill includes this discount.

In line with the conditions set by the government, a ratepayer may only claim up to £110,000 of support under the 2022/23 Retail, Hospitality and Leisure Relief Scheme for all of their eligible hereditaments. This cash cap applies at a Group company level (so holding companies and subsidiaries cannot claim up to the cash cap for each company) and also to organisations which, although not a company, have such an interest in a company that they would, if they were a company, result in its being the holding company.

Furthermore, the Retail, Hospitality and Leisure Relief Scheme is subject to the subsidies chapter within the UK-EU Trade and Cooperation Agreement (TCA). The subsidies chapter within the TCA only applies to subsidies over the value of approximately £343,000 per beneficiary over a 3-year period (consisting of the current financial year and the two previous financial years) (the Small Amounts of Financial Assistance limit). Extended Retail Discounts granted in 2020/21 or 2021/22 do not count towards the limit. Covid business grants received from local government and any other subsidy claimed under the Small Amounts of Financial Assistance limit over the 3 year period should be counted.

Therefore, to claim the Retail, Hospitality and Leisure relief you must not have exceeded either the £110,000 cash cap for 2022/23 or the Small Amounts of Financial Assistance limit of £343,000 over 3 years (including 2022/23).

You do not need to take any further action if you have not received any other 2022/23 Retail, Hospitality and Leisure Relief for premises other than the one to which this bill relates and you have not received more than the Small Amounts of Financial Assistance of £343,000 over 3 years (including 2022/23).

If the following applies to you, please complete the declaration at Form A (accepting the relief and declaring that you comply with the cash cap and exemption threshold) and return it to the address above:

- you (or if appropriate a company in your Group) have received the 2022/23 Retail, Hospitality and Leisure Relief Scheme support on any other property but to a level below the £110,000 cash cap. You should list the other Retail, Hospitality and Leisure Relief being granted for premises other than the one to which this bill relates, and
- you (or if appropriate a company in your Group) have not received more than the Small Amounts of Financial Assistance limit of £343,000 over three years (including 2022/23). If appropriate you should list the other subsidies you have received

If the follow applies to you, please complete the attached Form B (refusing the relief) and return it to the address above:

- you have exceeded the cash cap on other properties, or
- you have received more than the Small Amounts of Financial Assistance limit of £343,000 over three years (including 2022/23)

The government and [name of local authority] will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above the cash cap or the exemption threshold. A ratepayer who falsely applies for any relief, or provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006.