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|  |  |  |  |  |
|  | Telephone: | (01452) 396396 |
|  | Email:  Website | BR@gloucester.gov.uk  www.gloucester.gov.uk |
|  |  | Date: | 09/06/2021 |

**Important Notice – Please Read**

Dear Ratepayer

**Expanded Retail Discount 2021-22**

We have previously communicated with you about the extension of the Expanded Retail Discount for 2021-22. As you are aware the council adopted a local scheme to extend the Expanded Retail Discount for eligible ratepayers at 100% relief for the first three months of the financial year and relief for the remainder of the year at 66% subject to a cash cap.

The urgency of communicating the extended Expanded Retail Discount and as a short-term measure your 2021-22 business rate bill shows relief for the full year; you were notified that an adjusted bill would be sent later, with instalments. I am writing to advise you that your business rate account has now been updated to show relief at 66% from 1 July 2021 and enclosed is an adjusted bill with instalments from July 2021.

Please note the Expanded Retail Discount would apply at 66% for eligible properties with a cash cap of £2m for business that were required to close as at the 5 January 2021 and up to £105,000 for business permitted to open at that date.

You must notify the council immediately if you have received the Expanded Retail Discount on any other property, if the business exceeds the cash cap or you wish to refuse the relief. Guidance on the cash cap and further information is detailed overleaf.

**If you have not received any other Expanded Retail Discount** **for premises other than the one to which this bill and letter relates, you do not need to complete or return either form**

Why not register for an online account to access your Non-Domestic Rate details:

* Log in at a time that suits you - 24 hours a day, seven days a week
* Check your account, including your outstanding balance, future instalments and bill transactions
* Register for paperless billing

Register online at <https://openportal.gloucester.gov.uk/scripts/OPENPortal-Live.wsc/common/login.p>

Yours sincerely

Service Delivery Manager

**Information**

On 3 March 2021 the government confirmed that the Expanded Retail Discount would continue to apply in 2021/22 at 100% for three months, from 1 April 2021 to 30 June 2021, and at 66% for the remaining period, from 1 July 2021 to 31 March 2022. The government confirmed that there would be no cash cap on the relief received for the period from 1 April 2021 to 30 June 2021. From 1 July 2021, relief will be capped at £105,000 per business, or £2 million per business where the business is in occupation of a property that was required, or would have been required, to close, based on the law and guidance applicable on 5 January 2021.

Find further details here [https://www.gov.uk/government/publications/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance](https://www.gov.uk/government/publications/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance%20) .

If you (or if appropriate a company in your Group) have received the Expanded Retail Discount on any other property then you should return the attached declaration to this authority including any other Expanded Retail Discount you are being granted for premises other than the one to which this bill and letter relates, and confirming that the award of Expanded Retail Discount does not exceed the cash cap for 2021/22. If this applies to you, please complete the declaration at Part A and return it to [BR@gloucester.gov.uk](mailto:BR@gloucester.gov.uk) or post to Gloucester Revenues & Benefits, PO Box 2017, Pershore WR10 9BJ.

If you have exceeded the cash cap on other properties and wish to refuse to receive the Expanded Retail Discount granted in relation to the premises to which this bill and letter relates, please complete the attached Part B and return it to the address above. You do not need to complete the declaration at Part A. This may be particularly relevant to those premises that are part of a large chain, where the cumulative total of Expanded Retail Discount received could exceed the cash cap.

The government and Gloucester City Council will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above the cash cap. 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.

**Part A: Cash Cap Declaration**

Business / company name:

Non-Domestic Rates Account Number:

The value of the non-domestic rates Expanded Retail Discount to be provided to by Gloucester City Council is shown in the body of the Non-domestic rates bill.

This award shall comply with the cash cap on claiming the Expanded Retail Discount on the basis that, including this award (together with any other companies in the same Group) shall not receive (from 1 July 2021 onwards) more than £105,000 per business, or £2 million per business where the business is in occupation of a property that was required, or would have been required, to close, based on the law and guidance applicable on 5 January 2021.

|  |  |  |
| --- | --- | --- |
| Expanded Retail Discount | Property Reference No. | Name of Local Authority providing aid |
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I confirm that:

1. I am authorised to sign on behalf of **\_\_\_\_**\_\_\_\_\_**\_\_\_\_**[name of ratepayer]; and

2) **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** [name of ratepayer] shall not exceed Expanded Retail Discount Cash Cap by accepting this Discount.

SIGNATURE: …………………………………………………………………………..

NAME: …………………………………………………………………………………..

POSITION: …………………………………………………………………………….

DATE: …………………………………………………………………………………..

**Part B: Refusal of Expanded Retail Discount** **form**

|  |  |  |
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| **Name and address of premises** | **Non-domestic rates account number** | **Amount of Expanded Retail Discount** |
|  |  |  |

I confirm that I wish to refuse Expanded Retail Discount in relation to the above premises.

I confirm that I am authorised to sign on behalf of **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**\_\_ [name of ratepayer].

SIGNATURE: ………………………………………………………………………

NAME: ………………………………………………………………………………

POSITION: …………………………………………………………………………

DATE: ………………………………………………………………………………