

Subsidy control – Businesses in receipt of Retail, Hospitality and Leisure Relief and/or Supporting Small Business Rates Relief

Dear Ratepayer,

Account Reference: _____

Property Address: _____

At the Autumn Budget on 30 October 2024, the Chancellor announced that eligible ratepayers will receive 40% Retail, Hospitality and Leisure relief on their business rates bills for the year 2025/26 up to a maximum cash cap of £110,000.

Relief will be provided to eligible occupied retail, hospitality and leisure properties in 2025/26. 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 2025/26 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 Minimal Financial Assistance limits under the Subsidy Control Act. This means no recipient can receive over £315,000 over a three-year period (consisting of the current financial year and the two previous financial years). Covid business grants received from local government and any other subsidy claimed under the Minimal Financial Assistance or Small Amounts of Financial Assistance limit over the three-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 2025/26 or the Minimal Financial Assistance limit of £315,000 over three years (including 2025/26). Details on the scheme can be found:

<https://www.gov.uk/guidance/business-rates-relief-202526-retail-hospitality-and-leisure-scheme>

What action must I take?

1. You do not need to take any further action if you have not received any other 2025/26 Retail, Hospitality and Leisure Relief for premises other than the one to which this bill relates, and you have not received more than the Minimal Financial Assistance limit of £315,000 over 3 years (including 2025/26).
2. If the following applies to you, please complete the declaration at **Part A** of this letter (**accepting one or both reliefs**, declaring that you comply with the cash cap and the exemption threshold:

- you (or if appropriate a company in your Group) have received the 2025/26 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 Minimal Financial Assistance limit of £315,000 over three years (including 2025/26). If appropriate you should list the other subsidies you have received.

3. If the following applies to you, please complete **Part B of this letter (**refusing the relief**):**

- you have exceeded the cash cap on other properties, or
- you have received more than the Minimal Financial Assistance limit of £315,000 over three years (including 2025/26).

How to return Part A or Part B

Return by 30 April 2025 to br@gloucester.gov.uk – please ensure you enter ‘Subsidy Control’ and include the 10-digit business rates reference number beginning with 060 in the subject line of your email.

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 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.

Account Reference:

Part A – accept the relief, declare other Retail, Hospitality, Leisure Relief granted for premises other than the one to which this bill relates, declare that you comply with the cash cap for RHL Relief and the exemption threshold

List of RHL Relief in 2025/26		
Value of RHL / SSB Relief	Reference Number	Name of local authority providing subsidy

List of other subsidies (excluding RHL Relief for 2025/26)		
Value of other subsidies	Reference Number	Name of local authority providing subsidy

I confirm that:

1) I am authorised to sign on behalf of _____ [name of ratepayer]; and

2) _____ [name of ratepayer] shall not, by accepting this relief

- exceed the £110,000 cash cap limit for 2025/26 Retail, Hospitality and Leisure Relief Scheme
- exceed the Small Amounts of Financial Assistance limit of £315,000 over three years (including 2025/26)

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS and DATE:

CONTACT TELEPHONE NUMBER:

CONTACT EMAIL ADDRESS:

If you wish to receive your future business rates bills by email, please tick here

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Account Reference:

Part B – refuse the relief

Name and address of premises	Non-domestic rates account number	Amount of RHL/SSB support received

I confirm that I wish to refuse the 202/25 Retail, Hospitality and Leisure Business Rates Relief in relation to the above premises.

I confirm that I am authorised to sign on behalf of _____ [name of ratepayer].

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE:

CONTACT TELEPHONE NUMBER:

CONTACT EMAIL ADDRESS:

If you wish your future bills to be issued by email, please tick here

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