

Key Information

You have until the **30 April 2023** to complete and return this form. Failure to return the form on time may result in reliefs being removed from your Business Rate account.

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

Dear Ratepayer,

Account Reference: _____

At the Budget on 17 November 2022, the Chancellor announced two schemes to help support businesses:

Retail, Hospitality, and Leisure Relief (RHL) - ratepayers in occupied retail, hospitality and leisure properties will receive 75% relief on their business rates bills for the year 2023/24 up to a maximum cash cap of £110,000, for all their eligible properties.

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.

If eligible your current rate bill includes this relief.

Supporting Small Business Relief - ratepayers who have a change in their rateable value at the 2023 revaluation, and as a result, lose some or all their Small Business, Rural Rate Relief or 2017 Supporting Small Business Relief will have any business rate increases limited to a cash value of £600 per year (for the next three years).

If eligible your current rate bill includes this relief.

Both the Retail, Hospitality and Leisure Relief Scheme and the Supporting Small Business Rate Relief scheme are subject to the Minimal Financial Assistance limits under the Subsidy Control Act. This means no recipient can receive over £315,000 over a 3-year period (consisting of the 2023/24 year and the 2 previous financial years). Extended Retail Discounts granted in 2021/22 do not count towards the limit. 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 3-year period should be counted.

Further details about eligibility and the schemes can be found at the Councils website: <https://www.gloucester.gov.uk/business-economy/business-rates/>

To claim the Retail, Hospitality and Leisure relief you must not have exceeded the £110,000 cash cap for 2023/24 and you must not have exceeded the Minimal Financial Assistance limit of £315,000 over 3 years (including 2023/24 and the 2 previous financial years).

To claim Supporting Small Business Rate Relief you must not have exceeded the Minimal Financial Assistance limit of £315,000 over 3 years (including 2023/24 and the 2 previous financial years).

Further details about the cash cap and subsidy control can be found at: <https://www.gov.uk/government/publications/business-rates-relief-202324-retail-hospitality-and-leisure-scheme-local-authority-guidance>.

What action must I take?

1. 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 if appropriate and declaring that you comply with the exemption threshold):
 - you (or if appropriate a company in your Group) have received the 2023/24 Retail, Hospitality and Leisure Relief 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/or you have received the 2023/24 Supporting Small Business Rate Relief
 - you (or if appropriate a company in your Group) have not received more than the Minimal Financial Assistance limit of £315,000 over 3 years (including 2023/24). If appropriate you should list the other subsidies, you have received.
2. If the following applies to you, please complete **Part B** of this letter (**refusing the relief**):
 - You have exceeded the cash cap relating to Retail, Hospitality, and Leisure Relief on other properties or
 - You have received more than the Minimal Financial Assistance limit of £315,000 over 3 years (including 2023/24)

How to return Part A or Part B

Return by 30 April 2023 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 RHL Relief and/or SSBR Relief and declare that you comply with the cash cap for RHL Relief and the exemption threshold.

| List of RHL / SSB Relief in 2023/24 | | |
|-------------------------------------|------------------|---|
| Value of RHL / SSB Relief | Reference Number | Name of local authority providing subsidy |
| | | |
| | | |
| | | |

| List of other subsidies (excluding RHL Relief for 2023/24) | | |
|--|------------------|---|
| 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 2023/24 Retail, Hospitality and Leisure Relief Scheme
 - exceed the Small Amounts of Financial Assistance limit of £315,000 over three years (including 2023/24)

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS and DATE:

CONTACT TELEPHONE NUMBER:

CONTACT EMAIL ADDRESS:

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

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 2023/24 Retail, Hospitality and Leisure Business Rates Relief and/or the Supporting Small Business Rate 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