



Derby City Council

Email: Business.rates@derby.gov.uk

Phone: 01332 642428

Dear Business Ratepayer

Retail, Hospitality and Leisure Relief Scheme 2023 to 2024

At the Budget on 17 November 2022, the Chancellor announced that eligible business ratepayers will receive Retail, Hospitality and Leisure Relief of 75% on their business rates bills for the financial year 2023/24 up to a maximum cash cap of £110,000.

Relief will be provided to eligible occupied retail, hospitality and leisure properties in the financial year 2023/24. Your enclosed business rates bill includes this discount.

In line with the conditions set by the Government, a business ratepayer may only claim up to £110,000 of support under the 2023/24 Retail, Hospitality and Leisure Relief Scheme for all 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 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. For further details of the cash cap, visit the Derby City Council website at www.derby.gov.uk.

Furthermore, any award made under the Retail Hospitality and Leisure Scheme is likely to amount to subsidy and therefore any relief provided must comply with the UK's domestic and international subsidy control obligations. The Subsidy Control Act allows an economic actor (e.g., a holding company and its subsidiaries) to receive up to £315,000 in a three-year period (consisting of the 2023/24 financial year and the two previous financial years). This is known as the Minimal Financial Assistance (MFA) threshold. When determining the amount of subsidy an economic actor has received Expanded Retail Discount granted in 2021/22 does not count towards the £315,000 allowance but other COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted.

Therefore, to claim Retail, Hospitality and Leisure Relief for the 2023/24 financial year you must not have exceeded either the £110,000 cash cap for 2023/24 or have

Business Rates, Corporate Resources, Council House Corporation Street Derby DE1 2FS
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received subsidy in excess of £315,000 for a rolling period of three years including the 2023/24 financial year and the two previous financial years.

You do not need to take any further action if you have not received any other Retail, Hospitality and Leisure Relief in 2023/24 for premises other than the one to which this business rates bill relates, and you have not received more than £315,000 in subsidy for a rolling period of three years including the 2023/24 financial year and the two previous financial years.

If your business (or if appropriate a company in your group) has received Retail, Hospitality and Leisure Relief on any other property for the 2023/24 financial year please fully complete **Form A** stating that you are accepting the relief and declaring that you comply with the cash cap rules and the subsidy rules as described in this letter and return it to the email address above.

If you wish to refuse the relief for any reason, for example your business has exceeded the cash cap or have received more subsidy than the MFA threshold, please complete **Form B** and return it to the email address above:

Please note that if you refuse relief you cannot subsequently withdraw your refusal for either all or part of the 2023/24 financial year.

The Government and Derby City Council will not tolerate any business falsifying their records or providing false evidence to gain this relief , including claiming support above the cash cap or the MFA threshold. A business 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.

Yours faithfully

John Massey
Head of Revenues, Benefits and Exchequer Services

Form A

Cash Cap and Minimal Financial Assistance (MFA) declaration

Account details for which Retail, Hospitality and Leisure Relief has been awarded:
(this should be the details from the Business Rates bill sent with this letter)

Account Reference:	4								
Name of Business Ratepayer:									

Property address for which Retail, Hospitality and Leisure Relief has been awarded:
(this should be the details from the Business Rates bill sent with this letter)

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Amount of Retail, Hospitality and Leisure Relief awarded on above account:
(this should be the details from the Business Rates bill sent with this letter)

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This award shall comply with the cash cap and MFA threshold on claiming the Retail, Hospitality and Leisure Relief on the basis that, including this award, the above company (together with any other companies in the same Group), sole trader or partnership, shall not receive more than £110,000 in Retail, Hospitality and Leisure Relief for the 2023/24 financial year and not receive more than the MFA threshold of £315,000 for a rolling three-year period including the 2023/24 financial year and the previous two financial years.

Please list any other accounts for which Retail, Hospitality and Leisure Relief has been awarded for the financial year 2023/24, continuing on a separate sheet if necessary:

Value of Retail, Hospitality & Leisure Relief	Property Reference No.	Local authority providing aid

Please list any other subsidies received continuing on a separate sheet if necessary:

Type of subsidy	Date Received	Amount of Subsidy

I confirm that I am the business ratepayer, or that I am authorised to sign this declaration on behalf of the business ratepayer and I/we shall not exceed the cash cap and or MFA threshold by accepting this relief

Name	
Signature	
Position	
Date	
Telephone	
Email	

Form B: Refusal of Retail, Hospitality and Leisure Relief form

Account details for which Retail, Hospitality and Leisure Relief is being refused
(this should be the details from the Business Rates bill sent with this letter)

Account Reference:	4							
Name of Business Ratepayer:								

Property address for which Retail, Hospitality and Leisure Relief is being refused
(this should be the details from the Business Rates bill sent with this letter)

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Amount of Retail, Hospitality and Leisure Relief
(this should be the details from the Business Rates bill sent with this letter)

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I confirm that I wish to refuse Retail, Hospitality and Leisure Relief in relation to the above premises and that I am authorised to sign on behalf of the above ratepayer.

Name	
Signature	
Position	
Date	
Telephone	
Email	

