

Notice of Business Rates Relief: Retail, Hospitality and Leisure Scheme

Relief Award 2024/25

You will note from your Non-Domestic Rate account that you are currently in receipt of retail discount. The Government has given funding to local authorities so they can provide this discount which totals 75% of your rates bill from 1st April 2024 to 31st March 2025 only. The discount is subject to a cap of £110,000 per business across all of your hereditaments in England and the cumulative total should not exceed £110,000. The discount is awarded after any mandatory and non-locally funded reliefs have been applied and is for the 24/25 financial year only, after which it will cease to be applied on your account.

The discount is available on occupied premises only, should you cease to occupy the premises for any reason during the course of the 24/25 financial year you should notify the Business Rates section and you may become subject to an empty rates charge.

The cumulative cash cap of £110,000 includes all the hereditaments for which you have received the retail discount. 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 section under the Subsidy Control Act 2022. Section 36 of this act applies to subsidies over the value of approximately £315,000 per beneficiary over a 3-year period (consisting of the current financial year and the two previous financial years) (the Minimal Financial Assistance (MFA) limit).

Therefore, to claim the Retail, Hospitality and Leisure discount you must not have exceeded either the £110,000 cash cap for 2024/25 or the Minimal Financial Assistance limit of £315,000 over 3 years (including 2024/25).

You should make a declaration to this authority which includes the address and amount of all Retail, Hospitality and Leisure Discount you are being granted, other than the premises to which this bill and letter relate, with a confirmation that the award of the discount does not exceed the cash cap for 2024/25 or the Minimal Financial Assistance limit of £315,000 over the three year period as soon as you are able. Please send the declaration and have it signed by a director/business owner by either post or email to the contact details provided on this letter. If you have exceeded the cash cap, Minimal Financial Assistance limit or wish to refuse the discount for any other reason please notify us by either post or email to the contact details provided on this letter. Please note that once refused the discount cannot be reinstated.

Central government and Lancaster 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 an offence under the Fraud Act 2006.