

Retail, Hospitality and Leisure Relief Scheme 2023/24

In the Budget on 17 November 2022, the Chancellor announced that eligible 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. Your current rates bill includes this discount.

The cash cap applies at a Group company level (so holding companies and subsidiaries cannot claim up to the cash cap for each 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 3-year period (consisting of the current financial year and the 2 previous financial years).

Therefore, to claim the Retail, Hospitality and Leisure relief you must not have exceeded either the £110,000 cash cap for 2023/24 or the Minimal Financial Assistance limit of £315,000 over 3 years (including 2023/24). Further details of the cash cap and subsidy control can be found at:

<https://www.gov.uk/government/publications/business-rates-relief-202324-retailhospitality-and-leisure-scheme-local-authority-guidance>.

If the following applies to you, please complete the reverse form (refusing the relief):

- you have exceeded the cash cap on other properties, or
- you received more than the Minimal Financial Assistance limit of £315,000 over three years (including 2023/24).

If you do not opt out of the scheme you are accepting that:

- the total relief you have received under the 2023/24 Retail, Hospitality and Leisure Relief Scheme has not exceeded the £110,000 cash cap, and
- you have not received more than the Minimal Financial Assistance limit of £315,000 over three years (including 2023/24).

The government and Horsham District 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.

Refusal of Retail, Hospitality and Leisure Business Rates Relief form

Property Address:

Non Domestic Rate Account Number:

Name and address of premises	
Non-domestic rates account number	
Amount of Retail Hospitality & Leisure Relief	

I confirm that I wish to refuse 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: DATE:

BUSINESS:

ADDRESS:

Please return the completed form by email to hdc-revenues@milton-keynes.gov.uk or by post to: Horsham Revenues and Benefits PO Box 5327 Central Milton Keynes MK9 3ZA