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## Notice of Expanded Retail Discount Award 2021/22

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 100% of your rates bill for the first three months of the year **only** (1<sup>st</sup> April 2021 to 30<sup>th</sup> June 2021) followed by a discount of up to two thirds from 1<sup>st</sup> July 2021 onwards. The discount from 1<sup>st</sup> July 2021 is subject to a cap of £2,000,000 if your business was required to close as at 5<sup>th</sup> January 2021 or £105,000 if your business was permitted to stay open at that date (please note there is also a total cumulative cap of £2,000,000 for all of your properties).

The discount is awarded after any mandatory and non-locally funded reliefs have been applied and is for the 21/22 financial year only after which it will cease to be applied on your account.

The discount is available on occupied premises only unless your business has had to close temporarily due to the pandemic in which case it will remain on your account during this period. Should you cease to occupy the premises for any other reason during the course of the 21/22 financial year you should notify the Business Rates section and you may become subject to an empty rates charge.

The cumulative cash cap of £2,000,000 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.

If you (or if appropriate a company in your Group) have received the Expanded Retail Discount on any other property then you should make a declaration to this authority which includes the address and amount of all Expanded Retail Discount you are being granted, other than the premises to which this bill and letter relate, with a confirmation that the award of Expanded Retail Discount does not exceed the cash cap for 2021/22. 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 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.

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 fraud under the Fraud Act 2006.

If you have not received any other Expanded Retail Discount for premises other than the one to which this bill and letter relates, you do not need to make a declaration.

If you are eligible for Expanded Retail Discount beyond the end of June 2021 you will receive an amended rate account for the period 1<sup>st</sup> July 2021 onwards in due course.