

Expanded Retail Discount

At the Budget on 3 March 2021, the Chancellor announced that eligible ratepayers would receive a discount on their business rates bills for the year 2021/22 of 100% for the first three months and 66% for the remainder of the year. The relief would be provided to eligible occupied retail, hospitality and leisure properties in 2021/22.

In accordance with the above, the Council made the decision to award the relief and sent you your annual rates bill in March advising that the Expanded Retail Relief (or discount)- of 100% for 3 months and 66% for 9 months- would just be for the current financial year 2021-22. **Therefore, just to reaffirm - the Expanded Retail Relief announced by the government in the Spring Budget is only for the period 01/04/2021 – 31/03/2022, ceasing at the end of this financial year.**

In line with the conditions set by the government for the funding of this relief, ratepayers may for the period from 1 July 2021 onwards only claim up to £2 million of Expanded Retail Discount in 2021/22 for hereditaments which based on the coronavirus rules at 5 January would have been required to closed and £105,000 for other eligible properties (up to a cap of £2 million for all 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. For further details about the “cash cap” please visit:

www.gov.uk/government/publications/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance

If you (or if appropriate a company in your Group) have received Expanded Retail Discount on any other property then you should return the attached declaration to this authority including any other Expanded Retail Discount you are being granted for premises other than the one to which this bill and letter relates, and confirming that the award of Expanded Retail Discount does not exceed the cash cap for 2021/22. If this applies to you, please complete the declaration at Form A (see overleaf) and return it to the address below.

If you have exceeded the cash cap on other properties and wish to refuse to receive the Expanded Retail Discount granted in relation to the premises to which this bill and letter relates, please complete the attached Form B (see overleaf) and return it to the address below. You do not need to complete the declaration at Form A. This may be particularly relevant to those premises that are part of a large chain, where the cumulative total of Expanded Retail Discount received could exceed the cash cap.

Please be aware, the government and Epping Forest District Council will undertake checks to validate entitlement to the Expanded Retail Discount and neither will 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 complete or return either form A or B overleaf.

**EPPING FOREST DISTRICT COUNCIL
REVENUES
CIVIC OFFICES
EPPING
ESSEX CM16 4BZ**

PLEASE SEE OVERLEAF FOR THE CASH CAP DECLARATION FORMS A & B:

**RETURN TO: EPPING FOREST DISTRICT COUNCIL
REVENUES
CIVIC OFFICES
EPPING
ESSEX CM16 4BZ**

Form A: Cash Cap Declaration

Dear Sir/Madam,

NON-DOMESTIC RATES ACCOUNT NUMBER: _____

The value of the non-domestic rates Expanded Retail Discount to be provided to [enter name of undertaking _____] by Epping Forest District Council is [enter amount £ _____].

This award shall comply with the cash cap on claiming the Expanded Retail Discount on the basis that, including this award, [name of ratepayer] (together with any other companies in the same Group) shall not receive (from 1 July 2021 onwards) more than £2 million of Expanded Retail Discount in 2021/22 for properties which based on the coronavirus rules at 5 January would have been required to closed and £105,000 for other eligible properties (up to a cap of £2 million for all properties)within 2021/22.

I confirm that:

1) I am authorised to sign on behalf of [enter name of ratepayer _____]; and

2) [enter name of ratepayer _____] shall not exceed Expanded Retail Discount Cash Cap by accepting this Discount.

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE:

Form B: Refusal of Expanded Retail Discount

Name and address of
premises:

Non-domestic rates account
number:

Amount of Expanded Retail
Discount:

I confirm that I wish to refuse Expanded Retail Discount in relation to the above premises.

I confirm that I am authorised to sign on behalf of [enter name of ratepayer _____].

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE: