

The Revenues and Benefits Service
is dealing with this matter:

Email: revenues@lincoln.gov.uk

Ref:

Date:

Retail Relief 2022/2023 Budget 2022 Business Rates measures

Dear Sir / Madam

**Re: Business Rates –
Reference –**

At the Budget on 27th October 2021, the Chancellor announced that eligible ratepayers will receive 50% relief on their business rates bills for the 2022/23 up to a maximum cash cap of £110,000.

- Relief will be provided to eligible retail, hospitality, and leisure properties for 2022/23.

In line with the conditions set by the government, a ratepayer may only claim up to £110,000 of support under the 2022/23 Retails, Hospitality and Leisure relief scheme for all of 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 also to organisations which, although not a company, have 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 chapter with the UK-EU Trade and Cooperation Agreement (TCA). The subsidies chapter within the TCA only applies to subsidies over the value of approximately £343,000 per beneficiary over a 3-year period (consisting of the current financial year and the two previous financial years) (the Small Amounts of Financial Assistance limit). Extended Retails Discounts granted in 2020/21 or 2021/22 do not count towards the limit. Covid business grants received from local government and any other subsidy claimed under the Small Amounts of Financial Assistance limit over the 3 year period should be counted.

Therefore, to claim the Retail, Hospitality and Leisure relief you must not have exceeded either the £110,000 cash cap for 2022/23 or the Small Amounts of Financial Assistance limit of £343,000 over 3 years (including 2022/23).

If the following applies to you, please complete **Section A** of the form (accepting the relief and declaring that you comply with the cash cap and exemption threshold) and return it to the address above:

- You (or if appropriate a company in your group) have received the 2022/23 Retail, hospitality and Leisure Relief Scheme support on any other property but to a level below £110,000 cash cap. You should list the other Retail, Hospitality and Leisure Relief being granted for premises other than the one mentioned above, **and**
- You (or if appropriate a company in your Group) have not received more than the Small Amounts of Financial Assistance limit of £343,000 over three years (including 2022/23).

If the following applies please complete **Section B** (refusing the relief) and return it to the address above:

- You have exceeded the cash cap on the other properties, **or**
- You have received more than the Small Amounts of Financial Assistance limit of £343,000 over three years (including 2022/23).

The Government and City of Lincoln Council will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above the cash cap or the exemption threshold. A ratepayer who falsely applies for any relief, or provided false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006.

Please complete and return this to us even if you do not wish to apply.

revenues@lincoln.gov.uk

or

Revenues and Benefits
PO Box 1257
Lincoln
LN5 5PQ

Yours sincerely

Business Rates Department

On behalf of the Revenues and Benefits Shared Service



City of Lincoln Council hosts a shared Revenues and Benefits service on behalf of North Kesteven District Council. Information will therefore be shared between the partner authorities.



**APPLICATION FOR THE RETAIL, LEISURE, HOSPITALITY DISCOUNT
CITY OF LINCOLN COUNCIL
NORTH KESTEVEN DISTRICT COUNCIL
WEST LINDSEY DISTRICT COUNCIL**

PLEASE MAKE SURE THAT YOU READ ALL OF THE INFORMATION BEFORE MAKING AN APPLICATION AND COMPLETE THE DECLARATION ON THE REVERSE

Retail Relief 2022/23

Your business name

Your business address

Your account number

Section A

Question		
1	Do you wish to apply for the Retail, Hospitality and Leisure Relief (RHLR) for 2022/23?	Yes / No
2	Do you accept the relief and declaring that you comply with the cash cap (£110,000) and exemption threshold (£343,000)	Yes / No
3	Do you have other properties where you are making a claim for this discount?	Yes / No

If you wish to apply for this relief, and you are applying on multiple properties, please provide a separate schedule of the properties that you are applying for.

Please sign the declaration below that you have understood the cash cap limit and the Small Amounts of Financial Assistance limit.

In the event that you exceed the cash cap, you accept we will remove the discount due to your ineligibility for this scheme and your Non-Domestic Rates will be payable.

Section B

Question		
1	Do you wish to refuse the 2022/23 Retail, Hospitality and Leisure Relief Scheme in relation to the above premises?	Yes / No

Declaration



City of Lincoln Council hosts a shared Revenues and Benefits service on behalf of North Kesteven District Council. Information will therefore be shared between the partner authorities.



Signature.....

Printed Name.....

Company Name.....

Telephone Number.....

Email Address.....

Date.....

Please respond to the questions above and return this to
revenues@lincoln.gov.uk

or

Revenues and Benefits, PO Box 1257, Lincoln, LN5 5PQ



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