

Cheltenham Borough Council

Retail Hospitality and Leisure Relief 2024/24

Cabinet 02 April 2024

1 Introduction

- 1.1 In the Autumn Statement 2023, the Government confirmed that the scheme for Retail, Hospitality and Leisure Relief would be available in 2024/25.
- 1.2 As the relief is a temporary measure for 2024/25, the Government is not changing the legislation. Instead, local authorities are expected to use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended) to grant relief in accordance with the guidance provided.
- 1.3 The Government will fully reimburse Councils for the cost of relief provided it is awarded in line with the guidance.
- 1.4 This document sets out the Council's policy regarding the Retail Hospitality and Leisure Relief Scheme for 2024/25.

2 Retail Hospitality and Leisure Relief Scheme 2024/24

- 2.1 The 2024/25 Retail, Hospitality and Leisure Relief scheme will provide eligible occupied, retail, hospitality and leisure businesses with 75% relief of the chargeable business rates liability. Businesses may claim the relief up to a limit of £110,000 per business across all eligible properties in England.
- 2.2 Properties that are eligible for Retail, Leisure and Hospitality Relief will be occupied and wholly or mainly used as shops, restaurants, cafes, drinking establishments, cinemas, live music venues, assembly for leisure, hotels, guest and boarding premises or self-catering accommodation. The full guidance provided by the Department for Levelling Up, Housing and Communities (DLUHC) is available here <https://www.gov.uk/guidance/business-rates-relief-202425-retail-hospitality-and-leisure-scheme>
- 2.3 The relief will be awarded to business ratepayers that meet the eligibility criteria in the guidance.
- 2.4 The level of relief is 75% of the chargeable amount, to be applied after mandatory reliefs and other discretionary reliefs. There is no rateable value threshold limit.
- 2.5 The relief is subject to a cash cap preventing any business from receiving more than £110,000 of relief across all of its properties in England. Ratepayers that occupy more

than one property will be entitled to relief for each eligible property up to maximum £110,000 cash cap to the business. Where a business has a qualifying connection with another business it will be treated as one for the purposes of this cash cap.

- 2.6 Businesses may be required to declare that they will not exceed the cash cap if relief is awarded.
- 2.7 The Retail Hospitality and Leisure Relief Scheme in 2024/25 is likely to amount to subsidy. Any relief provided under this scheme will need to comply with the UK's domestic and international subsidy control obligations.
- 2.8 Business ratepayers, on a self-assessment basis, must declare that by receiving the relief they will not exceed subsidy limits.
- 2.9 Businesses can refuse the relief up to 30 April 2024. Once refused the business will become ineligible and cannot withdraw their refusal.

3 Administration

- 3.1 Cheltenham Borough Council will administer the schemes under Section 47 of The Local Government Finance Act 1988 as amended by The Localism Act 2011 and The Non-Domestic Rating (Discretionary Relief) Regulations 1989 (S.I. 1989/1059).
- 3.2 Eligibility for reliefs will be determined in accordance with the guidance provided by the Department for Levelling Up, Housing and Communities (DLUHC).
- 3.3 Reliefs in this policy may be changed to reflect changes to Government guidance or to ensure successful operation of the schemes.
- 3.4 Retail Hospitality and Leisure reliefs under the provisions in this policy will be awarded in respect of the financial year 2024/25 only and they will end on 31 March 2025.
- 3.5 All reliefs will be recalculated or cancelled to reflect any change in circumstances that affect entitlement, changes to entries in Rating List, or where any conditions cease to be met.
- 3.6 Decisions relating to the granting of relief are to be delegated to the staff within the Revenues and Benefits Service.
- 3.7 Relief may be granted automatically where information held on the business rate account confirms eligibility in line with the qualifying criteria and that cash caps or subsidy control limits will not be exceeded. In these cases businesses will be asked to notify the council if they are not entitled. In all other cases an application must be submitted with a cash cap and/or subsidy control declaration.
- 3.8 Where reliefs have been awarded businesses must notify the Council within 21 days of any change of circumstances that could affect their entitlement to the relief.
- 3.9 Businesses will be required to provide any information requested to support their application for a relief.

- 3.10 There is no statutory right of appeal against a decision made by the Council in respect of Retail Hospitality and Leisure Relief. However, the Council will reconsider the decision if the ratepayer is dissatisfied with the outcome.
- 3.11 The request for a reconsideration must be made within 28 days of the business or agent acting on behalf of the business being issued with an award decision.
- 3.12 The review will be carried out by the Deputy Chief Executive and Section 151 Officer
- 3.13 If an unsuccessful applicant requests a reconsideration they will need to continue to pay their rates bill. Once the reconsideration has been carried out, the ratepayer will be informed, in writing, of the decision.
- 3.14 Cheltenham Borough Council will not tolerate any business falsifying their records or providing false evidence. A ratepayer who falsely applies for any relief or provides false information or makes false representation in order to gain relief will face prosecution and any relief awarded will be revoked.