

**Application for the 2023/24 Retail, Hospitality and Leisure Relief Scheme**

**Account Details for which discount is being claimed :Customer Number**

account\_idcheck\_digi

**Account Name**

**Property for which discount is being claimed**

**DECLARATION**

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I wish to apply for the **2023/24 Retail, Hospitality and Leisure Relief Scheme:**

1. **I declare** that I have read Appendix A and confirm that if 75% 2023/24 Retail, Hospitality and Leisure Relief Scheme is awarded to my Westminster business rate account shown above this will NOT result in my company receiving more than £110,000 nationally (i.e. taking account of all my company’s properties across England).

Confirmed/Not confirmed

1. I confirm that I have read Appendix B to this form and confirm that the granting of the 75% **2023/24 Retail, Hospitality and Leisure Relief** (capped at £110,000) will NOT result in my business exceeding the Minimal Financial Assistance limit of £315,000 over the last 3 years (including 2023/24).

Confirmed/Not confirmed

1. I confirm that I have read Appendix C to this form and can confirm that my property is **occupied** and my **m**ain business use at the property meets the scheme’s business use

\*Please delete as appropriate

Confirmed / Not confirmed / Not sure\*

Note: If you answered, “Not sure”, the City Council will arrange a visit to your property to clarify the

position.

1. The above property is wholly or mainly used for the following purpose(s) which are explained in Appendix C to this form

**Please note that this the relief is subject to the property remaining as eligible throughout 2023/24. If there is a change of circumstances that causes the property to become ineligible, the Council will amend the relevant business accounts and issue revised bills accordingly.**

By signing the form, you agree that, to the best of your knowledge, the information contained on the form is complete and is not false. Wilfully making a false statement on the form is an offence and may result in us taking action legal against you.

**Name Signature**

**Position in Organisation Telephone/Email**

**Date**

**Please send the completed and signed application form:**

By email to [westminster.nndr@secure.capita.co.uk](mailto:westminster.nndr@secure.capita.co.uk) (quoting **2023/24 RHLRS** in the e-mail subject header) or by post to Westminster City Council, Business Rates, P.O. Box 187, Erith, DA8 9EY

If we have a legitimate reason to do so we may share information we collect for the administration of business rates within the City Council and to some organisations acting on our behalf. In particular, we may check the information you provide or someone else provides about you, with other information we hold. We may also use this information or supply it to third parties including government departments and other local authorities, to prevent or detect crime or to protect the public funds in other lawful ways. Before we share any information, we will rigorously check that sharing it is fair and justified. If you would like more information, please write to Data Protection, Revenues & Benefits, 16th floor, City Hall, 64 Victoria Street, London, SW1E 6QP

**Appendix A \_ Cash Cap**

Under the cash cap, no ratepayer can in any circumstances exceed the £110,000 cash cap across all of their hereditaments (properties) in England.

In line with the conditions set by the government, a ratepayer may only claim a total of up to £110,000 of support under the 2023/24 Retail, Hospitality and Leisure scheme for all of their eligible hereditaments (properties) in England.

This cash cap applies at a Group 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.

.**Appendix B – Subsidy Control Limit**

The government has stated that the Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by Local Authorities under this scheme will need to comply with the UK’s domestic and international subsidy control obligations (See the [BEIS guidance for public authorities](https://www.gov.uk/government/collections/subsidy-control-regime) which contains guidance and information for the new UK subsidy control regime, which will commence on 4 January 2023.)

To the extent that a local authority is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to £315,000 in a 3-year period (consisting of the 2023/24 year and the 2 previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within the category of ‘Minimal or SPEI financial assistance’. Expanded Retail Discount granted in 2021/22 does not count towards the £315,000 allowance but BEIS COVID-19 business grants and any other subsidies claimed under the Small Amounts of Financial Assistance limit of the Trade and Cooperation Agreement should be counted.

**Appendix C – Eligible main business uses**

* 1. Hereditaments (properties) that meet the eligibility for Retail, Hospitality and Leisure scheme will be

**occupied** hereditaments which meet all of the following conditions for the chargeable day:

a. they are wholly or mainly being used:

1. as shops, restaurants, cafes, drinking establishments, cinemas, live music venues; or
2. for assembly and leisure; or
3. as hotels, guest & boarding premises, or self-catering accommodation
   1. We consider shops, restaurants, cafes, drinking establishments, cinemas, and live music venues to mean:
4. **Hereditaments that are being used for the sale of goods to visiting members of the public:**

* Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc.)
* Charity shops
* Opticians
* Post offices
* Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)
* Car/ caravan show rooms
* Second-hand car lots
* Markets
* Petrol stations
* Garden centres
* Art galleries (where art is for sale/hire)

1. **Hereditaments that are being used for the provision of the following services to visiting members of the public:**

* Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc.)
* Shoe repairs/ key cutting
* Travel agents
* Ticket offices e.g., for theatre
* Dry cleaners
* Launderettes
* PC/ TV/ domestic appliance repair
* Funeral directors
* Photo processing
* Tool hire
* Car hire

1. **Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:**

* Restaurants
* Takeaways
* Sandwich shops
* Coffee shops
* Pubs
* Bars

1. **Hereditaments which are being used as cinemas**
2. **Hereditaments that are being used as live music venues:**

* Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
* Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
* There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003.
  1. We consider assembly and leisure to mean:

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1. **Hereditaments that are being used for the provision of sport, leisure, and facilities to visiting members of the public (including for the viewing of such activities):**

* Sports grounds and clubs
* Museums and art galleries
* Nightclubs
* Sport and leisure facilities
* Stately homes and historic houses
* Theatres
* Tourist attractions
* Gyms
* Wellness centres, spas, massage parlours
* Casinos, gambling clubs and bingo halls

1. **Hereditaments that are being used for the assembly of visiting members of the public:**

* Public halls
* Clubhouses, clubs, and institutions
  1. We consider hotels, guest & boarding premises, and self-catering accommodation to mean:

**i. Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:**

* Hotels, guest, and boarding houses
* Holiday homes
* Caravan parks and sites
  1. To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. Hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.
  2. The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. However, it is intended to be a guide for authorities as to the types of uses that the government considers for this purpose to be eligible for relief. Authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above should not be eligible for the relief.

1. The list below sets out the types of uses that the government does not consider to be an eligible use for the purpose of this discount.
   1. **Hereditaments that are being used for the provision of the following services to visiting members of the public:**

* Financial services (e.g., banks, building societies, cash points, bureaux de change, short-term loan providers, betting shops)
* Medical services (e.g., vets, dentists, doctors, osteopaths, chiropractors)
* Professional services (e.g., solicitors, accountants, insurance agents/ financial advisers, employment agencies, estate agents, letting agents)
* Post office sorting offices
  1. **Hereditaments that are not reasonably accessible to visiting members of the public**