

Dated: 2nd April 2020

GUIDANCE NOTES ON BUSINESS RATES RELIEF AND RELATED GOVERNMENT SUPPORT

Business Secretary Alok Sharma gave the 1 April 2020 daily press briefing on the government's response to the COVID-19 pandemic.

He commented:

"From today businesses will start benefiting from £22 billion in the form of business rates relief. And grants of up to £25,000 which are being paid into the bank accounts of the smallest high street firms.

On Saturday, I said that we had provided funds to councils in England for grants to small businesses.

As of today, these local authorities have received more than £12 billion.

This afternoon I held a call with hundreds of local authorities across England and made clear that this money must reach businesses as quickly as possible. And I know that businesses across England have already started to receive these grants."

A reminder of the supports:

BUSINESS RATES HOLIDAY FOR RETAIL, HOSPITALITY AND LEISURE BUSINESSES

The Government is introducing a business rates holiday for retail, hospitality and leisure businesses in England for the 2020 to 2021 tax year.

Businesses that received the retail discount in the 2019 to 2020 tax year will be rebilled by their local authority as soon as possible.

You are eligible for the business rates holiday if:

- your business is based in England
- your business is in the retail, hospitality and/or leisure sector
- Properties that will benefit from the relief will be occupied hereditaments that are wholly or mainly being used:
 - as shops, restaurants, cafes, drinking establishments, cinemas and live music venues

- for assembly and leisure
- as hotels, guest & boarding premises and self-catering accommodation

How to access the scheme:

There is no action for you. This will apply to your next council tax bill in April 2020. However, local authorities may have to reissue your bill automatically to exclude the business rate charge. They will do this as soon as possible.

See: <https://www.gov.uk/calculate-your-business-rates> where you can estimate the business rate charge you will no longer have to pay and further guidance can be found at: <https://www.gov.uk/government/publications/business-rates-retail-discount-guidance>

CASH GRANTS FOR RETAIL, HOSPITALITY AND LEISURE BUSINESSES

The Retail and Hospitality Grant Scheme provides businesses in the retail, hospitality and leisure sectors with a cash grant of up to £25,000 per property. Businesses in these sectors with a rateable value of under £15,000 will receive a grant of £10,000. Businesses in these sectors with a rateable value of between £15,001 and £51,000 will receive a grant of £25,000.

You are eligible for the grant if:

- your business is based in England
- your business is in the retail, hospitality and/or leisure sector

Properties that will benefit from the relief will be occupied hereditaments that are wholly or mainly being used:

- as shops, restaurants, cafes, drinking establishments, cinemas and live music venues
- for assembly and leisure
- as hotels, guest and boarding premises and self-catering accommodation

Accessing the scheme:

You do not need to do anything. Your local authority will write to you if you are eligible for this grant. Guidance for local authorities on the scheme will be provided shortly. Any enquiries on eligibility for, or provision of, the reliefs and grants should be directed to the relevant local authority.

To find your local authority: <https://www.gov.uk/find-local-council>

SUPPORT FOR BUSINESSES THAT PAY LITTLE OR NO BUSINESS RATES

The government will provide additional Small Business Grant Scheme funding for local authorities to support small businesses that already pay little or no business rates because of Small Business Rate Relief (SBRR), Rural Rate Relief (RRR) and tapered relief. This will provide a one-off grant of £10,000 to eligible businesses to help meet their ongoing business costs.

You are eligible if:

- your business is based in England
- you are a small business and already receive SBRR and/or RRR
- you are a business that occupies property

How to access the scheme

You do not need to do anything. Your local authority will write to you if you are eligible for this grant. Guidance for local authorities on the scheme will be provided shortly.

Any enquiries on eligibility for, or provision of, the reliefs and grants should be directed to the relevant local authority.

To find your local authority: <https://www.gov.uk/find-local-council>