



# Doncaster Council

## Report

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28 February, 2020

To: Mayor Jones

**Proposals for changes to Retail Rate Relief Scheme for Business Rates for 2020/21; extension of the Business Rates discount for local newspaper office space to 31 March 2025 and proposals for a Pub Discount for Business Rates for 2020/21**

Relevant Cabinet Member(s)	Wards Affected	Key Decision
Mayor Jones	All	Yes

### EXECUTIVE SUMMARY

1. The Government has announced in a Written Ministerial Statement on 27 January 2020 that it is changing the value of the Retail Relief introduced last year from one third of the bill to 50% in 2020/21. This provides Business Rates Retail Relief for occupied retail properties with a rateable value of less than £51,000 that are wholly or mainly being used as shops, restaurants, cafés and drinking establishments. The scheme is also extended to include cinemas and music venues. In the same statement, the Government extended the provisions for a £1,500 discount for local newspapers' office space to 31 March 2025. Finally the statement, confirmed the restoration of the Pub Discount for the year 2020/21. This provides a Business Rates discount of £1,000 for public houses with a rateable value of less than £100,000.
2. From an analysis of Business Rates records, there are currently 819 local businesses that qualify for Retail Relief amounting to £2 million. The estimated cost based on the new level of relief at 50% is £3 million, assuming no businesses are affected by state aid rules which would preclude them from receiving the relief. There do not appear to be any additional qualifying cinemas and live music venues in Doncaster.
3. There are currently no properties in Doncaster that will qualify for the £1,500 Business Rates discount for newspaper office space. However, it is proposed that an extension of the discount scheme previously agreed from 2017/18 to 2019/20 is approved in the event that any new premises meeting the criteria emerge between now and 31 March 2025. The Pub Discount was previously

awarded in 2017/18 and 2018/19 and estimates indicate around 80 businesses will receive the discount for an amount of £80,000.

4. The Government is not introducing new legislation for these reliefs. 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 the relief in line with the relevant eligibility criteria. Local authorities will be compensated for the cost of granting the reliefs through a Section 31 grant from Government.
5. The legislation states that the Authority may only grant relief if it would be reasonable to do so having regard to the interests of Council Tax payers in its area. Given the Government has committed to reimburse local authorities for all the reliefs, it is deemed to be in the interests of local Council Tax payers to award them. Awarding the reliefs will also support the Council's priority outcome of supporting Doncaster businesses to flourish.
6. The Ministry of Housing, Communities & Local Government (MHCLG) have issued guidance for the schemes. Local authorities are required to have regard to any relevant government guidance when deciding whether to grant relief.

#### **EXEMPT REPORT**

7. The report is not exempt.

#### **RECOMMENDATIONS**

8. It is recommended that Mayor Jones:
  - A. Approves the proposed changes in the Retail Rate Relief scheme at **Appendix 1** which will potentially benefit over **800** local businesses with relief totalling around **£3 million**;
  - B. Approves the proposal to award Retail Relief up-front to all businesses identified as eligible from the general scheme criteria and the use of a State Aid De Minimis declaration process requiring businesses to notify the Council if they do **not** meet State Aid conditions. (A sample De Minimis declaration is included in the MHCLG guidance which the Authority proposes to use for this purpose. The sample declaration is included at the end of the proposed scheme document at Appendix 1);
  - C. Approves the extension of the Business Rates discount of £1,500 for local newspaper office space to 31 March 2025. This scheme was previously agreed to apply for the years 2017/18 to 2019/20 and is shown at **Appendix 2**. There are currently no eligible businesses in Doncaster.
  - D. Approves the Pub Discount scheme, which is shown at **Appendix 3**, which will potentially benefit around **80** businesses with relief of **£80,000**.

#### **WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?**

9. Around 850 local businesses are potentially eligible for Business Rate relief in

2020/21 under these proposals. The relief will support these businesses by reducing the amount they have to pay in Business Rates in 2020/21. In addition to the eligible businesses, the citizens of Doncaster generally will benefit from the schemes as the reliefs support these businesses and, in turn, the economy, to thrive.

10. There are currently no eligible businesses in Doncaster for the Business Rates discount for local newspaper office space in 2019/20. However, any new qualifying businesses emerging between now and 31 March 2025 would benefit from the extension of this relief scheme.

## **BACKGROUND**

11. As part of the Autumn 2018 budget, the Government announced that it would provide a Business Rates Retail Relief scheme for occupied retail properties with a rateable value of less than £51,000 that are wholly or mainly being used as shops, restaurants, cafes and drinking establishments. The relief was to apply in each of the years 2019/20 and 2020/21. The value of relief was to be one third of the bill and would be applied after all other mandatory and discretionary reliefs.
12. In a Written Ministerial Statement on 27 January 2020, the Government announced that it would extend the value of the Retail Relief from one third of the bill to 50% in 2020/21. This relief will apply to occupied retail properties with a rateable value of less than £51,000 in the year 2020/21. It also extended the type of retail properties to include cinemas and live music venues.
13. MHCLG have issued guidance for the Retail Relief scheme which includes details of the kind of premises that should benefit from the relief:
  - i. Hereditaments that are being used for the sale of goods to visiting members of the public;
  - ii. Hereditaments that are being used for the provision of certain services to visiting members of the public;
  - iii. Hereditaments that are being used for the sale of food and/or drink to visiting members of the public.
  - iv. Hereditaments that are being used as cinemas.
  - v. Hereditaments that are being used as live music venues.

The full list of premises included in the MHCLG guidance is shown within the scheme at Appendix 1. The guidance points out that the list is not intended to be exhaustive and that it is for local authorities to determine for themselves whether particular properties not listed are broadly similar in nature to those specified in the guidance and, if so, consider them eligible for the relief.

14. To qualify for the Retail Relief, the hereditament should be wholly or mainly being used as a shop, restaurant, café, drinking establishment, cinema or live music venue. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments that are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.
15. The MHCLG guidance also sets out the types of uses that the Government does **not** consider to be retail use for the purpose of the Retail Relief:

- i. Hereditaments that are being used for the provision of the following services to visiting members of the public;
  - a. Financial services (e.g. banks, building societies, cash points, bureaux de change, payday lenders, betting shops, pawn brokers)
  - b. Other services (e.g. estate agents, letting agents, employment agencies)
  - c. Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
  - d. Professional services (e.g. solicitors, accountants, insurance agents, financial advisers, tutors)
  - e. Post office sorting offices
- ii. Hereditaments that are not reasonably accessible to visiting members of the public.

The MHCLG guidance also states that it considers theatres, nightclubs, gyms and museums to be outside the scope of the Retail Relief scheme. The guidance also points out that it is for local authorities to determine for themselves whether particular properties are broadly similar in nature to those included above and, if so, to consider them **not** eligible for the relief.

- 16. The total amount of government-funded relief available for each property for 2020/21 under the Retail Relief scheme is 50% of the bill after mandatory reliefs, and with the exception of the 2020/21 Pub Discount, other discretionary reliefs funded by Section 31 grants, have been applied.
- 17. The eligibility for the Retail Relief and the relief itself will be assessed and calculated on a daily basis using the following prescribed formula:

Amount of relief to be granted =

$$\frac{V}{2} \quad \text{where}$$

V is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any other discretionary reliefs, excluding those where local authorities have used their discretionary relief powers introduced by the Localism Act that are not funded by Section 31 grants.

- 18. From an analysis of Business Rates records, there are approximately 3,400 premises that meet the general criteria for the Retail Relief (rateable value < £51k and wholly or mainly being used as shops, restaurants, cafés, drinking establishments, cinemas and live music venues). However, after taking into account other reliefs including Small Business Rates Relief (SBRR), exemptions and empty premises, there are potentially around 800 premises that currently receive the relief. Ratepayers that occupy more than one property will be entitled to Retail Relief for each of their eligible properties, subject to State Aid De Minimis limits.
- 19. As part of the March 2016 budget, the Government announced funding for local authorities to award Business Rates relief of up to £1,500 per year for 2017/18 and 2018/19 for local newspapers' office space. Doncaster Council

approved a scheme of relief on 26 January 2017 that has been amended and is attached at **Appendix 2**. In the Autumn 2018 budget, the Government extended the provisions for the local newspapers' office space relief for another year in 2019/20. In the Written Ministerial Statement of the 27 January 2020, the Government announced the intention to extend the relief to local newspapers to 31 March 2025. To be eligible for the relief, the Authority must be satisfied that the property is occupied by a local newspaper and be wholly or mainly used as office premises for journalists and reporters. There are currently no premises in Doncaster that meet the criteria for this relief, however, continuation of the previous scheme agreed from 2017/18 to 2019/20 is proposed in the event that any new qualifying businesses emerge between now and 31 March 2025.

20. In the Written Ministerial Statement of the 27 January 2020, the Government also announced a £1,000 Business Rate discount for occupied public houses with a rateable value of less than £100,000 for one year from 1 April 2020.
21. There is no definitive description of a traditional pub or public house in law, which could be readily used by local authorities to determine eligibility. However, the Government's policy intention is that eligible pubs should:
  - be open to the general public
  - allow free entry other than when occasional entertainment is provided
  - allow drinking without requiring food to be consumed
  - permit drinks to be purchased at a bar
22. The Government has also provided a list of premises to exclude such as restaurants, café's, nightclubs, etc. A full list is provided within Appendix 3.
23. The MHCLG guidance confirms that the Retail Relief, Local Newspaper Relief and Pub Discount amounts to State Aid but that the relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations. The De Minimis Regulations for State Aid allow a business to receive up to €200,000, (around £173,000), of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years).
24. The MHCLG guidance states that it is necessary for local authorities to establish that the award of Retail Relief, Local Newspaper Relief or Pub Discount will not result in the business having received more than €200,000 of De Minimis aid. The guidance also includes a sample De Minimis declaration for authorities to use to discharge this responsibility. The declaration allows for the up-front award of relief to all businesses identified as eligible from the general scheme criteria and that businesses are then only required to return the declaration if they **do not** meet the State Aid conditions. It is proposed that Doncaster Council will award both the Retail Relief and Pub Discount up-front to the circa 850 businesses meeting the general scheme criteria, but that the relief will then be cancelled for any businesses that return the De Minimis declaration confirming that they do not meet the State Aid conditions.
25. Central Government will reimburse billing authorities and those major precepting authorities for the actual cost to them under the rates retention scheme of the Retail Relief and Pub Discount that falls within the definitions

of the MHCLG guidance and the local newspaper office space relief. Local authorities will be asked to provide an estimate of their likely cost for providing the above reliefs in a supplementary return for 2020/21. Local authorities will also be asked to provide outturn data on the actual total cost for providing the relief, as per the usual process via the NNDR3 forms for 2020/21. Any required reconciliations will then be conducted at these points.

## **OPTIONS CONSIDERED**

### **26. Option 1: Do Nothing**

The Government has not legislated for these relief schemes but has, instead, advised that local authorities can use their discretionary relief powers under Section 47 of the Local Government Finance Act 1988, as amended, to grant relief. However, as Central Government is providing funding for the schemes, and they will benefit local business and contribute towards the corporate priority of supporting local businesses to flourish, this option is not recommended.

### **Option 2: Award relief under different criteria to the government guidance and eligibility criteria**

Using section 47 discretionary relief powers, the Council could decide on different criteria to award the reliefs other than that specified in the government guidance. However, this option is not recommended as the relief would not then be funded via Section 31 Central Government grant and the cost of the relief would have to be met by the Council.

### **Option 3: Award relief in line with the government guidance and eligibility criteria**

Central Government will reimburse billing authorities and those major precepting authorities for the actual cost to them under the rates retention scheme of these reliefs that falls within the definitions in the MHCLG guidance. This is the recommended option for the changes to the Retail Relief scheme for 2020/21, the new Pub Discount for 2020/21 and the extension of the £1,500 discount for local newspapers' office space to 31 March 2025.

## **REASONS FOR RECOMMENDED OPTION**

27. **Option 3** is the recommended option as this supports the Government's intentions to recognize the challenges faced by smaller retailers and ensures the Council is fully reimbursed for the relief awarded.

## IMPACT ON THE COUNCIL'S KEY OUTCOMES

28.

	Outcomes	Implications
	<p><b>Doncaster Working:</b> Our vision is for more people to be able to pursue their ambitions through work that gives them and Doncaster a brighter and prosperous future;</p> <ul style="list-style-type: none"> <li>• Better access to good fulfilling work</li> <li>• Doncaster businesses are supported to flourish</li> <li>• Inward Investment</li> </ul>	<p>Awarding relief to eligible businesses will support businesses to flourish and support the development of Doncaster's economy.</p>
	<p><b>Doncaster Living:</b> Our vision is for Doncaster's people to live in a borough that is vibrant and full of opportunity, where people enjoy spending time;</p> <ul style="list-style-type: none"> <li>• The town centres are the beating heart of Doncaster</li> <li>• More people can live in a good quality, affordable home</li> <li>• Healthy and Vibrant Communities through Physical Activity and Sport</li> <li>• Everyone takes responsibility for keeping Doncaster Clean</li> <li>• Building on our cultural, artistic and sporting heritage</li> </ul>	
	<p><b>Doncaster Learning:</b> Our vision is for learning that prepares all children, young people and adults for a life that is fulfilling;</p> <ul style="list-style-type: none"> <li>• Every child has life-changing learning experiences within and beyond school</li> <li>• Many more great teachers work in Doncaster Schools that are good or better</li> <li>• Learning in Doncaster prepares young people for the world of work</li> </ul>	

	<p><b>Doncaster Caring:</b> Our vision is for a borough that cares together for its most vulnerable residents;</p> <ul style="list-style-type: none"> <li>• Children have the best start in life</li> <li>• Vulnerable families and individuals have support from someone they trust</li> <li>• Older people can live well and independently in their own homes</li> </ul>	
	<p><b>Connected Council:</b></p> <ul style="list-style-type: none"> <li>• A modern, efficient and flexible workforce</li> <li>• Modern, accessible customer interactions</li> <li>• Operating within our resources and delivering value for money</li> <li>• A co-ordinated, whole person, whole life focus on the needs and aspirations of residents</li> <li>• Building community resilience and self-reliance by connecting community assets and strengths</li> <li>• Working with our partners and residents to provide effective leadership and governance</li> </ul>	<p>The proposals will maximise use of the government funding for relief whilst not exceeding this, thus ensuring there is no cost to the Council.</p>

## RISKS AND ASSUMPTIONS

29. There is a risk of failure to identify qualifying businesses and award the reliefs accordingly. This risk will be managed by thorough checking of Business Rates records to ensure all qualifying businesses are identified, and publicity of the schemes on the Council's website.
30. Failure to award relief in line with the Government's criteria and guidance could risk that the Council is not properly reimbursed for relief awarded which does not comply with the Section 31 grant conditions. This risk will be managed by close monitoring of relief awarded throughout the year and quality control checking of awards.
31. The expected level of Retail Relief of £3 million, and Pub Discount of £80,000 is based on current estimates of businesses that meet the general scheme criteria. By awarding relief up-front to these businesses, there is a risk that relief will be given to businesses that do not meet the State Aid conditions. This risk will be managed by sending a De Minimis declaration to all the businesses and ensuring relief is cancelled for any businesses that return the declaration stating that they do **not** meet the State Aid conditions. This is compliant with the government guidance.



## **LEGAL IMPLICATIONS [Officer Initials: SRF Date: 3/2/20 ]**

32. Local authorities can grant discretionary rate relief as described in this report using its powers under section 47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011.
33. The legislation states that the local authority may only grant relief if it would be reasonable to do so having regard to the interests of Council Tax payers in its area. Given that the Government has provided funding for the schemes, it is deemed to be in the interests of the Authority's Council Tax payers to award the relief. The legislation also requires a local authority to have regard to any relevant guidance issued by the Secretary of State when deciding whether to grant relief.
34. As identified in the body of the report, such rate relief may amount to State Aid and therefore rate relief can only be given if it complies with the De Minimis levels as described in the report.

## **FINANCIAL IMPLICATIONS [AT 03/02/2020]**

35. Central Government will reimburse billing authorities and those major precepting authorities, i.e. South Yorkshire Fire and Rescue for Doncaster, for the cost of grant the relief via a grant under section 31 of the Local Government Act 2003. Therefore, it is not estimated to be detrimental to the Council's financial position to grant the relief. The number of hereditaments and level of relief are set out in the body of the report.

## **HUMAN RESOURCES IMPLICATIONS [KM 06/02/2020]**

36. There are no specific HR implications associated with the preferred approach as it is anticipated that the administration of the schemes will be managed within existing resources. If alternative approaches are adopted and this requires significant manual intervention, additional resources may be required to administrate this scheme.

## **TECHNOLOGY IMPLICATIONS [Officer Initials PW Date 7/2/20]**

37. There are no direct ICT implications in relation to this decision. Northgate have already developed the Business Rates system to accommodate the proposed changes. The service will need to create appropriate codes in the system and use the facility to bulk move existing accounts onto the new codes.

## **HEALTH IMPLICATIONS [Officer Initials RS Date 03/02/2020 ]**

38. There are no direct health implications arising from this report. However, good quality work is important for good health and wellbeing. Business Rate relief is one way to support local businesses fulfil their wider social value including paying the living wage, maximising work-life balance for employees and providing greater employment security.

## **EQUALITY IMPLICATIONS [Officer Initials: AS Date 03/02/2020 ]**

39. There are no equality implications associated with this report.

### **CONSULTATION**

40. There is no statutory requirement to consult on these relief schemes. Given the Council is proposing to award relief strictly in accordance with the government guidance for the schemes and will be fully reimbursed by Central Government, it was not considered necessary to undertake any general consultation.

### **BACKGROUND PAPERS**

41. There are no background papers to this report.

### **GLOSSARY OF ACRONYMS AND ABBREVIATIONS**

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**BUSINESS RATES DISCRETIONARY RETAIL RELIEF SCHEME 2020/21**

**Background**

1. Local Authorities have the power to grant Discretionary Rate Relief to Ratepayers that meet certain criteria. The amount of relief granted is used to reduce the amount the Ratepayer owes in Business rates.
2. As part of the 2018 Budget, the Government announced that it will provide a Business Rates Retail Relief for occupied retail properties with a rateable value of less than £51,000, in the financial years 2019/20 and 2020/21. The value of the discount should be one third of the bill, and must be applied after mandatory reliefs and discretionary reliefs funded by section 31 grants have been applied. The property has to be wholly or mainly being used for the qualifying purpose.
3. The Government has announced in a Written Ministerial Statement on 27th January 2020 that it would change the value of the Retail Relief introduced last year from one third of the bill to 50% in 2020/21. This provides Business Rates Retail Relief for occupied retail properties with a rateable value of less than £51,000 that are wholly or mainly being used as shops, restaurants, cafés and drinking establishments. The scheme is also extended to include cinemas and music venues.
4. As this recent change is for the year 2020/21 only, the Government is not changing the legislation around awarding reliefs available to properties. Instead the Government will, in line with the eligibility criteria set out in their guidance, reimburse local authorities that use their discretionary relief powers, introduced by the Localism Act (under section 47 of the Local Government Finance Act 1988, as amended) to grant relief. It will be for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to the government guidance, to grant relief under section 47. Central Government will fully reimburse local authorities for the local share of the discretionary relief (using a grant under section 31 of the Local Government Act 2003).

**Legislation**

5. S47 of the Local Government Finance Act 1988, as amended by the Localism Act, states the Authority may only grant relief if it would be reasonable to do so having regard to the interests of Council Tax payers in its area. It also requires a local authority to have regard to any relevant guidance issued by the Secretary of State when deciding whether to grant relief.
6. Providing discretionary relief to ratepayers is likely to amount to State Aid. However, Retail Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013).

7. The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years).
8. To administer De Minimis aid it is necessary for the local authority to establish that the award of aid will not result in the undertaking having received more than €200,000 of De Minimis aid.
9. Whilst the UK has left the EU on 31 January 2020, the Withdrawal Agreement negotiated by the Government and the EU provides that during an implementation period State aid rules will continue to apply as now and will be subject to control by the EU Commission as at present. Local authorities should therefore continue to apply State aid rules, including De Minimis, to the relief during the implementation period.

### **Who Pays For The Relief Granted?**

10. Central Government will fully reimburse local authorities for the local share of the discretionary relief (using a grant under section 31 of the Local Government Act 2003). The Government expects local government to grant relief to qualifying ratepayers.

### **The Council's Policy**

#### **Purpose**

11. The purpose of this Policy is to specify how the Council will operate its discretionary powers in the Local Government Finance Act 1988 and to indicate the factors we will consider when deciding if Retail Relief can be awarded.
12. The Council will consider awarding Retail Rate Relief to all ratepayers who meet the qualifying criteria as specified in this scheme. We will deal with each application for relief on its merits and treat all ratepayers that receive Retail Rate Relief equally and fairly. We will share information with other public bodies and grant funders to prevent and detect fraud and duplication of aid and assistance in respect of Business Rates.

#### **Consultation**

13. Due to the very short timescales from receiving the guidance from the Government, it has not been possible to undertake public consultation on this policy. The scheme is also fully in line with the government guidance and eligibility criteria for the scheme.

### **How the Discretionary Retail Rate Relief will be awarded**

14. Doncaster Council will automatically calculate and award the relief to those properties that meet the qualifying criteria set out below. The Ministry for Housing, Communities and Local Government have said that it is necessary for local authorities to establish that the award of Retail Relief will not result in the business having received more than €200,000 of De Minimis aid. In order to discharge this responsibility all Retail Relief recipients will be issued with a De Minimis declaration, an example of which is shown at Annex 1. Ratepayers are only required to return the declaration if they do not meet the State Aid

conditions. For any ratepayers that return the declaration indicating they do not meet State Aid criteria, the relief will then be cancelled.

15. The ratepayer must complete the declaration or a person authorised to sign on behalf of the ratepayer.

A person authorised to sign on behalf of the ratepayer is:-

- a partnership – a partner of the partnership;
- a trust – a trustee of that trust;
- a body corporate – a director of that body, and

In any other case a person duly authorised to sign on behalf of the ratepayer.

We may request any reasonable evidence in support of the declaration.

### **Period of Award**

16. The start date of the relief will normally be the 1<sup>st</sup> April 2020.
17. For applications where the qualifying criteria are not met until after this date, the start date of the relief will be the date that the qualifying conditions are met up to and including 31<sup>st</sup> March 2021 (which is the last date that relief will be awarded for).
18. The minimum period of relief that can be awarded is one day.
19. The maximum period of relief that can be awarded is 12 months. All applications will cease on the 31<sup>st</sup> March 2021, or from such date that one or all of the qualifying criteria are not met, if sooner.
20. No relief will be awarded for a period prior to 1<sup>st</sup> April 2020 or from 1<sup>st</sup> April 2021 onwards, unless advised by the Secretary of State.

### **How we will decide whether to award Discretionary Rate Relief**

21. Relief may be awarded where:-
- the rateable value is less than £51,000;
  - the property is occupied;
  - the property is wholly or mainly being used for retail purposes.

Examples of types of use for retail relief purposes are:-

- ***Properties that are being used for the sale of goods to visiting members of the public:***
  - Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, 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)
- ***Properties 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
- ***Properties 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
- ***Properties that are being used as cinemas***
- ***Properties that are being used as live music venues***
    - Live music venues are properties wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Properties 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).
    - Properties 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).

22. To qualify for the relief the hereditament should be wholly or mainly being used as a shop, restaurant, café, drinking establishment, cinema or live music venue.

In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments, which are occupied but not wholly or mainly used for the qualifying purpose, will not qualify for the relief.

23. The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied retail uses that exist. There will also be mixed uses. 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 retail. 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.

24. Examples of types of use that are **not** considered to be retail use for the purposes of the relief are:-

- ***Properties 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, bureau de change, payday lenders, betting shops, pawn brokers)
  - Other services (e.g. estate agents, letting agents, employment agencies)
  - Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
  - Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, tutors)
  - Post office sorting office
  
- ***Properties that are not reasonably accessible to visiting members of the public.***

#### **How much will we award?**

25. The total amount of government-funded relief available for each property for 2020/21 under this scheme is 50% of the bill, after mandatory reliefs and, with the exception of the 2020/21 Pub Discount, other discretionary reliefs funded by section 31 grants have been applied, excluding those where local authorities have used their discretionary relief powers introduced by the Localism Act which are not funded by section 31 grants. The 2020/21 Pub Discount should be applied after the Retail Relief. There is no relief available under this scheme for properties with a rateable value of £51,000 or more. Of course, councils may use their discretionary powers to offer further discounts outside this scheme. However, where an authority applies a locally funded relief, sometimes referred to as a hardship fund, under section 47 this must be applied after the Retail Relief.

26. The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for particular hereditament in the financial year 2020/21:

Amount of relief to be granted =

$$\frac{V}{2} \text{ where}$$

V is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and any other discretionary reliefs, excluding those where local authorities have used their discretionary relief powers introduced by the Localism Act which are not funded by section 31 grants

27. This should be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day
28. Ratepayers that occupy more than one property will be entitled to Retail Relief on each of their eligible properties subject to EU State Aid De Minimis limits.
29. A new hereditament created because of a split or merger during the financial year or a change of use will be considered afresh for the relief from that date.

### **How Payments will be made**

30. All relief awarded will be credited to the ratepayers Business Rates account.

### **Notifications**

31. The Council will notify all businesses identified as eligible for Retail Rate Relief.

The notification will include the following information:-

- The period of the award.
- The amount of Rate Relief to be awarded for the period.

### **Overpayments**

32. The Council will recover all overpayments of Retail Rate Relief through the organisation's Business Rates account.

### **Right of Appeal**

33. If you are aggrieved by a decision made under this scheme, you must write and tell us why you think the decision is wrong, e.g. whether the published criteria has been properly applied.
34. Your case will then be considered by someone who has not been involved in the original determination.
35. They will thoroughly check all the information we hold regarding the property and any further information you have provided. They will decide whether or not the criteria have been properly applied. They could then: -
  - Decide not to change the decision;
  - Change the decision and award Retail Rate Relief



They will write to tell you what has happened, normally within 21 days of reconsidering your appeal.

### **Fraud**

36. The Council is committed to the fight against fraud in all its forms. An organisation who tries to fraudulently apply for Retail Rate Relief by falsely declaring their circumstances or providing a false statement or evidence in support of their application, may have committed an offence under the Theft Act 1968. Where we suspect that such a fraud may have occurred, the matter will be investigated in line with the Council's Anti-Fraud Strategy. This may lead to criminal proceedings being instigated.

### **Publicity**

37. The Council will include information about Retail Rate Relief in the Business Rates Section of the Council's website.

### **Review**

38. The policy will be reviewed periodically and at the end of the 2020/21 year, taking into account any changes in legislation or guidance from Central Government regarding the funding for this relief.

## Annex 1

### Disclaimer letter to be issued to ratepayers about Retail Relief for 2020/21

In a Written Ministerial Statement on 27 January 2020, the Government announced that eligible retailers would receive a 50% discount on their business rates bills for one year from April 2020.

Relief will be provided to eligible occupied retail properties with a rateable value of less than £51,000 in 2020/21. Your current rates bill includes this Retail Relief.

Awards such as Retail Relief are required to comply with the EU law on State Aid. In this case, this involves returning the attached declaration to this authority if you have received any other *de minimis* State Aid, including any other Retail Relief you are being granted for premises other than the one to which this bill and letter relates, and confirming that the award of Retail Relief does not exceed the €200,000 an undertaking can receive under the *de minimis* Regulations EC 1407/2013.

Please complete the declaration and return it to the address above. In terms of declaring previous *de minimis* aid, we are only interested in public support, which is *de minimis* aid. (State Aid received under other exemptions or public support, which is not State Aid, does not need to be declared.)

If you have not received any other *de minimis* State Aid, including any other Retail Relief you are being granted for premises other than the one to which this bill and letter relates, you do not need to complete or return the declaration.

If you wish to refuse to receive the Retail Relief granted in relation to the premises to which this bill and letter relates, please complete the attached form and return it to the address above. You do not need to complete the declaration. This may be particularly relevant to those premises that are part of a large retail chain, where the cumulative total of Retail Relief received could exceed €200,000.

Under the European Commission rules, you must retain this letter for three years from the date on this letter and produce it on any request by the UK public authorities or the European Commission. (You may need to keep this letter longer than three years for other purposes). Furthermore, information on this aid must be supplied to any other public authority or agency asking for information on 'de minimis' aid for the next three years.

**'De minimis' declaration**

Dear [ ]

NON-DOMESTIC RATES ACCOUNT NUMBER: \_\_\_\_\_

The value of the non-domestic rates Retail Relief to be provided to [name of undertaking] by [name of local authority] is £ [ ] (Euros [ ]).

This award shall comply with the EU law on State Aid on the basis that, including this award, [name of undertaking] shall not receive more than €200,000 in total of *De minimis* aid within the current financial year or the previous two financial years). The *de minimis* Regulations 1407/2013 (as published in the Official Journal of the European Union L352 24.12.2013) can be found at:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>

Amount of de-minimis aid	Date of aid	Organisation providing aid	Nature of aid

I confirm that:

- 1) I am authorised to sign on behalf of \_\_\_\_\_ [name of undertaking];  
and
- 2) \_\_\_\_\_ [name of undertaking] shall not exceed its *De minimis* threshold by accepting this Retail Relief.

SIGNATURE:  
NAME:  
POSITION:  
BUSINESS:  
ADDRESS:  
DATE:

**Refusal of Retail Relief form**

<b>Name and address of premises</b>	<b>Non-domestic rates account number</b>	<b>Amount of Retail Relief</b>

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

I confirm that I am authorised to sign on behalf of \_\_\_\_\_ [name of undertaking].

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE:

**DONCASTER METROPOLITAN BOROUGH COUNCIL**

**BUSINESS RATES DISCRETIONARY LOCAL NEWSPAPER RELIEF SCHEME**

*The Government has announced in a Written Ministerial Statement on 27 January 2020 that it is extending the provisions for a £1,500 discount for local newspapers' office space to 31 March 2025. The Local Newspapers Relief Scheme was introduced in 2017/18 and was originally intended to last just two years. The provisions for the scheme remain unaltered and are set out below.*

**Background**

1. Local Authorities have the power to grant Discretionary Rate Relief to Ratepayers that meet certain criteria. The amount of relief granted is used to reduce the amount the Ratepayer owes in Business rates.
2. As part of the March 2016 budget, the Government announced that it would provide funding for Business Rates Relief of up to £1,500 per year for two years for some properties occupied by local newspapers and used wholly or mainly for the purposes of office premises for journalists and reporters.
3. As this is a measure for the years 2017/18 to 2024/25 only, the Government is not changing the legislation around awarding reliefs available to properties. Instead, it has provided guidance from the Department of Communities and Local Government in December 2016. This sets out the criteria that Central Government will use to reimburse local authorities, who use their discretionary relief powers.
4. The council would like to support qualifying local newspapers by utilising its discretionary powers through the application of this policy.

**Legislation**

5. S47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011, states the Authority may only grant relief if it would be reasonable to do so having regard to the interests of Council Tax payers in its area. It also requires a local authority to have regard to any relevant guidance issued by the Secretary of State when deciding whether to grant relief.
6. Providing discretionary relief to ratepayers is likely to amount to State Aid. However, Local Newspaper Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013).
7. The De Minimis Regulations allow an undertaking to receive up to €200,000, around £173,000, of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years).
8. To administer De Minimis aid it is necessary for the local authority to establish that the award of aid will not result in the undertaking having received more than €200,000, around £173,000 of De Minimis aid. Exchange rates will be calculated using the currency converter shown on the link below.

[http://ec.europa.eu/budget/contracts\\_grants/info\\_contracts/inforeuro/inforeuro\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm)

## **Who Pays For The Relief Granted?**

9. Central government will fully reimburse local authorities for the local share of the discretionary relief (using a grant under section 31 of the Local Government Act 2003). The Government expects local government to grant relief to qualifying ratepayers.

## **Purpose**

10. The purpose of this Policy is to specify how the Council will operate its discretionary powers and to indicate the factors we will consider when deciding if this relief can be awarded.
11. The Council will consider awarding relief to all ratepayers who meet the qualifying criteria. We will deal with each application on its merits and treat all organisations that apply for this relief equally and fairly. We will share information with other public bodies and grant funders to prevent and detect fraud and duplication of assistance in respect of Business Rates.

## **Consultation**

12. Due to the very short timescales from receiving the guidance from the Government it has not been possible to undertake public consultation or consultation on this policy. The scheme is fully in line with the government guidance and eligibility criteria for the scheme.

## **Claiming Discretionary Local Newspaper Relief**

13. In order to receive relief the council have to be satisfied that the qualifying criteria are met. For each award a State Aid declaration must be submitted by the ratepayer to declare any other aid received and to confirm they do not exceed the De Minimis threshold.
14. We will award relief in circumstances where we consider an organisation may be entitled to relief and will provide a form/ declaration to assist in identifying those Businesses entitled to relief. The form/declaration must be completed by the ratepayer or a person authorised to sign on behalf of the ratepayer.
15. We may request any reasonable evidence in support of the application.

## **Period of Award**

16. The start date of the relief will normally be the 1 April 2017, or later.
17. For applications where the qualifying criteria are not met until after this date, the start date of the relief will be the date that the qualifying conditions are met up to and including 31 March 2025 (which is the last date that relief will be awarded based on the current information from Government).
18. The minimum period of relief that can be awarded is one day.
19. Entitlement to relief will cease on the 31 March 2025, however should funding be extended the policy to, award relief may also be extended. Entitlement to relief will cease from such date that one or all of the qualifying criteria are not met, if sooner.
20. No relief will be awarded for a period prior to 1 April 2017.

## **How we will decide whether to award Discretionary Rate Relief?**

21. Relief may be awarded where:-

- The property is wholly or mainly used as office premises for journalists and reporters
- The ratepayer is a local newspaper

## **How much will we award?**

22. The total amount of relief available for each property for each of the years under this scheme is £1,500.

23. Local Newspaper Relief will be awarded after taking in to consideration other relief's, excluding relief awarded under the existing Discretionary Rate Relief Policy and will be no more than the net rate liability if this is less than £1,500.

24. Ratepayers that occupy more than one property will be entitled to local newspaper relief on only one of their eligible properties subject to EU State Aid De Minimis limits.

25. A new hereditament created because of a split or merger during the financial year or a change of use will be considered afresh for the relief from that date.

26. Relief is limited to a maximum of one discount per newspaper title and per hereditament.

27. The level of relief does not vary with rateable value.

## **How Payments will be made**

28. All relief awarded will be credited to the ratepayer's Business Rates account.

## **Notifications**

29. The Council will inform the ratepayer applying in writing of the outcome of their application for Local Newspaper Relief.

30. Where the application is not successful, the notification will provide reasons why we have decided not to award Local Newspaper Relief and the applicant's right to ask us to look at the decision again.

31. Where the application is successful, the notification will include the following information:-

- The period of the award.
- The amount of Relief to be awarded for the period.

## **Overpayments**

32. The Council will recover all overpayments of Local Newspaper Relief through the organisation's Business Rates account.

## **Examples**

33. A local newspaper with two offices would only be able to claim discount for one of them.

34. An office shared by three separate local newspaper titles will only be eligible for a single discount.

### **Right of Appeal**

35. If you are aggrieved by a decision made under this policy, you must write and tell us why you think the decision is wrong, e.g. whether the published criteria has been properly applied.

36. Your case will then be considered by someone who has not been involved in the original determination.

37. They will thoroughly check all the information we hold regarding the property along with the details in the relief application and any further information you have provided. They will decide whether or not the criteria have been properly applied. They could then: -

- Decide not to change the decision;
- Change the decision and award Local Newspaper Relief

38. They will write to tell you what has happened, normally within 21 days of reconsidering your appeal.

### **Fraud**

39. The Council is committed to the fight against fraud in all its forms. An organisation who tries to fraudulently apply for Local Newspaper Relief by falsely declaring their circumstances or providing a false statement or evidence in support of their application, may have committed an offence under the Theft Act 1968. Where we suspect that such a fraud may have occurred, the matter will be investigated in line with the Council's Anti-Fraud Strategy. This may lead to criminal proceedings being instigated.

### **Publicity and Information**

40. The Council will include information about Local Newspaper Rate Relief in the Business rates Section of the Council's website and other appropriate places.

### **Review**

41. The policy will be reviewed periodically, taking into account any changes in legislation or guidance from Central Government regarding the funding for this relief.



## DONCASTER METROPOLITAN BOROUGH COUNCIL

### PUB DISCOUNT SCHEME 2020/21

#### Background

1. National Non-Domestic Rates (NNDR), also known as Business Rates is a tax on non-domestic properties. The level of the charge for Business Rates is based on the rateable value of the property multiplied by the Government multiplier, and the amount payable may then be subject to a number of reliefs and exemptions.
2. Local Authorities have the power to grant Discretionary Rate Relief to Ratepayers that meet certain criteria. The amount of relief granted is used to reduce the amount the Ratepayer owes in Business Rates.
3. In a Written Ministerial Statement on 27 January 2020, the Financial Secretary to the Treasury announced a £1,000 business rate discount for public houses with a rateable value of less than £100,000 for one year from 1 April 2020.
4. As this is a measure for 2020-21 only, the Government is not changing the legislation around the reliefs available to properties. Instead, it has provided eligibility criteria and guidance from the Ministry of Housing, Communities and Local Government (MHCLG) on 27 January 2020.

#### Legislation

5. S47 of the Local Government Finance Act 1988, as amended by the Localism Act 2011, states the Authority may only grant relief if it would be reasonable to do so having regard to the interests of Council Tax payers in its area. It also requires a local authority to have regard to any relevant guidance issued by the Secretary of State when deciding whether to grant relief.
6. Providing discretionary relief to ratepayers is likely to amount to State Aid. However, Pub Discount will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013).
7. The De Minimis Regulations allow an undertaking to receive up to €200,000, around £173,000, of De Minimis aid in a three-year period (consisting of the current financial year and the two previous financial years).
8. To administer De Minimis aid it is necessary for the local authority to establish that the award of aid will not result in the undertaking having received more than €200,000 of De Minimis aid.
9. Whilst the UK has left the EU on 31 January 2020, the Withdrawal Agreement negotiated by the Government and the EU provides that during an implementation period State aid rules will continue to apply as now and will be subject to control by the EU Commission as at present. Local authorities should therefore continue to apply State aid rules, including De Minimis, to the relief during the implementation period.

## **Who Pays For The Relief Granted?**

10. Central Government will fully reimburse local authorities for the local share of the discretionary relief (using a grant under section 31 of the Local Government Act 2003). The Government expects local government to grant relief to qualifying ratepayers.

## **The Council's Policy**

### **Purpose**

11. The purpose of this Policy is to specify how the Council will operate its discretionary powers in the Local Government Finance Act 1988 and to indicate the factors we will consider when deciding if Pub Discount can be awarded.

12. The Council will consider awarding Pub Discount to all ratepayers who meet the qualifying criteria as specified in this scheme. We will deal with each application for relief on its merits and treat all ratepayers that receive Pub Discount equally and fairly. We will share information with other public bodies and grant funders to prevent and detect fraud and duplication of aid and assistance in respect of Business Rates.

### **Consultation**

13. Due to the very short timescales from receiving the guidance from the Government, it has not been possible to undertake public consultation on this policy. The scheme is fully in line with the government guidance and eligibility criteria for the scheme.

### **How we will decide whether to award Pub Discount**

14. The scheme will be available to eligible occupied properties with a rateable value of less than £100,000. The majority of pubs are independently owned or managed and will not be part of chains. Where pubs are part of a chain, relief will be available for each eligible property in the chain, subject to meeting State Aid requirements.

15. There is no definitive description of a traditional pub or public house in law that could be readily used by local authorities to determine eligibility. The objective has been to adopt an approach that makes the design and eligibility of the scheme easy to implement by local authorities in a clear and consistent way, is widely accepted by the industry and which is consistent with the Government's policy intention as set out in this section.

16. The Government's policy intention is that eligible pubs should:

- be open to the general public
- allow free entry other than when occasional entertainment is provided
- allow drinking without requiring food to be consumed
- permit drinks to be purchased at a bar

17. For these purposes it should exclude:

- Restaurants

- Cafes
- Nightclubs
- Hotels
- Snack bars
- Guesthouses
- Boarding houses
- Sporting venues
- Music venues
- Festival sites
- Theatres
- Museums
- Exhibition halls
- Cinemas
- Concert halls
- Casinos

18. The above list is not intended to be exhaustive, if a use is broadly similar to those above, it will not be considered eligible for relief.

### **Claiming Pub Discount**

19. Doncaster Council will automatically calculate and award the relief to those properties that meet the qualifying criteria set out below. The Ministry for Housing, Communities and Local Government have said that it is necessary for local authorities to establish that the award of Pub Discount will not result in the business having received more than €200,000 of De Minimis aid. In order to discharge this responsibility all Pub Discount recipients will be issued with a De Minimis declaration, an example of which is shown at Annex 1. Ratepayers are only required to return the declaration if they do not meet the State Aid conditions. For any ratepayers that return the declaration indicating they do not meet State Aid criteria, the relief will then be cancelled.

20. We may request any reasonable evidence to determine eligibility.

### **Period of Award**

21. The start date of the relief will be the 1 April 2020.

22. For applications where the qualifying criteria are not met until after this date, the start date of the relief will be the date that the qualifying conditions are met up to and including 31 March 2021 (which is the last date that relief will be awarded based on the current information from Government).

23. The minimum period of relief that can be awarded is one day.

24. Entitlement to relief will cease on the 31 March 2021, or from such date that one or all of the qualifying criteria are no longer met if sooner.

### **How much will we award?**

25. The total amount of Government-funded relief available for 2020/21 under this scheme is up to £1,000 for each eligible property. There is no relief available under this scheme for properties with a rateable value of £100,000 or more.

Eligibility for the relief and the relief itself will be assessed and calculated on a daily basis.

26. This relief should be applied to bills after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, including the Retail Relief, but excluding those reliefs where we have used discretionary relief powers under section 47.

27. Ratepayers that occupy more than one property will be entitled to Pub Discount on each of their eligible properties subject to EU State Aid De Minimis limits.

28. A new hereditament created because of a split or merger during the financial year or a change of use will be considered afresh for the relief from that date.

### **How payments will be made**

29. All relief awarded will be credited to the ratepayer's Business Rates account.

### **Notifications**

30. Where the application is successful, the ratepayer will be notified and the notification will include the following information:-

- The period of the award.
- The amount of relief to be awarded for the period.

### **Overpayments**

31. The Council will recover all overpayments of Pub Discount through the ratepayer's Business Rates account.

### **Right of Appeal**

32. As this is a discretionary scheme there is no formal right of appeal, however, if a ratepayer is aggrieved by a decision made under this scheme, they must write and tell us why they think the decision is wrong, e.g. whether the published criteria has been properly applied.

33. The case will then be considered by someone who has not been involved in the original determination.

34. They will thoroughly check all the information held about the property along with the details in the relief application and any further information provided by the ratepayer. They will decide whether or not the criteria have been properly applied. They could then:

- Decide not to change the decision,
- Change the decision and award Pub Discount.

35. They will write to tell the ratepayer what has happened, normally within 21 days of reconsidering the decision.

## **Fraud**

36. The Council is committed to the fight against fraud in all its forms. A ratepayer, who tries to fraudulently apply for Pub Discount by falsely declaring their circumstances or providing a false statement or evidence in support of their application, may have committed an offence under the Theft Act 1968. Where we suspect that such a fraud may have occurred, the matter will be investigated in line with the Council's Anti-Fraud Strategy. This may lead to criminal proceedings being instigated.

## **Publicity and Information**

37. The Council will include information about Pub Discount in the Business Rates Section of the Council's website and other appropriate places.

## Annex 1

### Disclaimer letter to be issued to ratepayers about Pub Discount for 2020/21

In a Written Ministerial Statement on 27 January 2020, the Government announced that eligible pubs will receive a £1,000 discount on their business rates bills for one year from April 2020.

Relief will be provided to eligible occupied pubs with a rateable value of less than £100,000 in 2020/21. Your current rates bill includes this Pub Discount.

Awards such as Pub Discount are required to comply with the EU law on State Aid. In this case, this involves returning the attached declaration to this authority if you have received any other *de minimis* State Aid, including any other Pub Discount you are being granted for premises other than the one to which this bill and letter relates, and confirming that the award of Pub Discount does not exceed the €200,000 an undertaking can receive under the *de minimis* Regulations EC 1407/2013.

Please complete the declaration and return it to the address above. In terms of declaring previous *de minimis* aid, we are only interested in public support that is *de minimis* aid. (State Aid received under other exemptions or public support, which is not State Aid, does not need to be declared.)

If you have not received any other *de minimis* State Aid, including any other Pub Discount you are being granted for premises other than the one to which this bill and letter relates, you do not need to complete or return the declaration.

If you wish to refuse to receive the Pub Discount granted in relation to the premises to which this bill and letter relates, please complete the attached form and return it to the address above. You do not need to complete the declaration. This may be particularly relevant to those premises that are part of a large retail chain, where the cumulative total of Pub Discount received could exceed €200,000.

Under the European Commission rules, you must retain this letter for three years from the date on this letter and produce it on any request by the UK public authorities or the European Commission. (You may need to keep this letter longer than three years for other purposes). Furthermore, information on this aid must be supplied to any other public authority or agency asking for information on '*de minimis*' aid for the next three years.

**'De minimis' declaration**

Dear [ ]

NON-DOMESTIC RATES ACCOUNT NUMBER: \_\_\_\_\_

The value of the non-domestic rates Pub Discount to be provided to [name of undertaking] by [name of local authority] is £ [ ] (Euros [ ]).

This award shall comply with the EU law on State Aid on the basis that, including this award, [name of undertaking] shall not receive more than €200,000 in total of *De minimis* aid within the current financial year or the previous two financial years). The *de minimis* Regulations 1407/2013 (as published in the Official Journal of the European Union L352 24.12.2013) can be found at:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>

<b>Amount of de-minimis aid</b>	<b>Date of aid</b>	<b>Organisation providing aid</b>	<b>Nature of aid</b>

I confirm that:

1) I am authorised to sign on behalf of \_\_\_\_\_ [name of undertaking];  
and

2) \_\_\_\_\_ [name of undertaking] shall not exceed its *De minimis* threshold by accepting this Pub Discount.

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE:

## Refusal of Pub Discount form

Name and address of premises	Non-domestic rates account number	Amount of Pub Discount

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

I confirm that I am authorised to sign on behalf of \_\_\_\_\_ [name of undertaking].

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE: