



Email: [business.rates@exeter.gov.uk](mailto:business.rates@exeter.gov.uk)

Dear Ratepayer

At the Autumn Statement on 22 November 2023, the Chancellor announced that eligible ratepayers will receive 75% relief on their business rates bills for the year 2024/25 up to a maximum cash cap of £110,000.

Relief will be provided to eligible occupied retail, hospitality and leisure properties in 2024/25. Your current rates bill includes this discount.

In line with the conditions set by the government, a ratepayer may only claim up to £110,000 of support under the 2024/25 Retail, 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 such 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 Minimal Financial Assistance limits under the Subsidy Control Act. This means no recipient can receive over £315,000 over a 3-year period (consisting of the current financial year and the 2 previous financial years). Extended Retail Discounts granted in 2021/22 do not count towards the limit. Covid business grants received from local government and any other subsidy claimed under the Minimal Financial Assistance or 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 2024/25 or the Minimal Financial Assistance limit of £315,000 over 3 years (including 2024/25). Further details of the cash cap and subsidy control can be

found at: <https://www.gov.uk/guidance/business-rates-relief-202425-retail-hospitality-and-leisure-scheme>.

You do not need to take any further action if you have not received any other 2024/25 Retail, Hospitality and Leisure Relief for premises other than the one to which this bill relates and you have not received more than the Minimal Financial Assistance limit of £315,000 over 3 years (including 2023/24).

If the following applies to you, please complete the declaration at Form A (accepting the relief and declaring that you comply with the cash cap and exemption threshold) and return it to Exeter City Council Civic Centre, Paris Street, Exeter EX1 1JN or email: [business.rates@exeter.gov.uk](mailto:business.rates@exeter.gov.uk)

- you (or if appropriate a company in your Group) have received the 2024/25 Retail, Hospitality and Leisure Relief Scheme support on any other property but to a level below the £110,000 cash cap. You should list the other Retail, Hospitality and Leisure Relief being granted for premises other than the one to which this bill relates, and
- you (or if appropriate a company in your Group) have not received more than the Minimal Financial Assistance limit of £315,000 over 3 years (including 2024/25). If appropriate you should list the other subsidies you have received.

If the follow applies to you, please complete the attached Form B (refusing the relief) and return it to the address above:

- you have exceeded the cash cap on other properties, or
- you have received more than the Minimal Financial Assistance limit of £315,000 over 3 years (including 2024/25).

The government and Exeter City 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 provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006.

## **Form A : Cash cap and exemption threshold declaration**

Dear [ ]

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

The value of the non-domestic rates the 2023/24 Retail, Hospitality and Leisure Relief to be provided to [name of undertaking] by Exeter City Council is £ [ ].

This award shall comply with the cash cap on claiming the 2023/24 Retail, Hospitality and Leisure Relief and the exemption threshold on the basis that, including this award, [name of ratepayer] (together with any other companies in the same Group) shall not receive more than £110,000 of the Retail, Hospitality and Leisure Relief Scheme for eligible properties within 2023/24 and shall not receive more than £315,000 in total of Minimal Financial Assistance over 3 years (including 2024/25). Find [guidance on the cash cap and Minimal Financial Assistance limit](#).

List of RHL Relief in 2024/25.

Value of RHL Relief | Property Reference No. | Local authority providing subsidy

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List of other subsidies (excluding RHL relief for 2024/25)

Value of other subsidies (2021/22 to 2024/25) | Property Reference  
No. | Local authority providing subsidy

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I confirm that:

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

2) \_\_\_\_\_[name of  
ratepayer] shall not by accepting this relief exceed the £110,000 cash  
cap limit for 2024/25 Retail, Hospitality and Leisure Relief Scheme or  
the Minimal Financial Assistance limit of £315,000 over 3 years  
(including 2024/25).

Signature:

Name:

Position:

Business:

Address and date:

## **Form B: Refusal of the 2024/25 Retail, Hospitality and Leisure Relief Scheme form**

Name and address of premises

Non-domestic rates account number

Amount of RHL support received

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I confirm that I wish to refuse the 2024/25 Retail, Hospitality and Leisure Relief Scheme in relation to the above premises.

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

Signature:

Name:

Position:

Business:

Address:

Date: