

Retail, Leisure and Hospitality Rates Relief Scheme 2024-25

RETAIL, LEISURE AND HOSPITALITY RATES RELIEF - PURPOSE OF THE RELIEF

The Retail, Leisure and Hospitality Rates Relief Scheme is available to qualifying businesses who operate in the retail, leisure, and hospitality sectors. The aim of the relief is to support these sectors to improve their chances of recovery from the economic challenges which have affected them in recent years. Eligible business will receive a 40% reduction to their non-domestic rates net liability in 2024-25. The maximum cash value of the rates relief allowed, across all properties in Wales occupied by the same business, should not exceed £110,000.

The relief will be provided as a subsidy by way of Minimal Financial Assistance (MFA). The same business must not claim more than £315,000 in total of MFA over three years (including 2024-25). RLHRR schemes in Wales prior to 2023-24 were not provided as a subsidy and should not be counted towards the MFA limit. The gross value of relief claimed by the same business must, therefore, not exceed £110,000 in Wales for 2024-25 (to comply with the terms of this scheme) or £315,000 from 2022-23 to 2024-25 inclusive (to comply with subsidy control requirements). Businesses claiming the relief must declare that the amount being claimed does not exceed those limits, before the relief can be awarded.

Businesses are required to declare that they meet the eligibility criteria set out in this guidance document and state which properties they seek to claim relief on. Where 40% of liability across a business's properties exceeds £110,000 or the MFA limit, businesses are required to specify which properties they would like the relief to apply to. Businesses may choose which properties they seek relief for. Where the total relief allowed for other properties is close to the maximum amount of £110,000 or the MFA limit, an amount of relief of less than 40% may be allowed for a further eligible property.

An application form must be submitted to each local authority from which a business is seeking to claim relief for a property in that authority's area. Each form must include details of all properties for which relief is being sought throughout Wales. If an application is not made, then relief cannot be awarded.

Any attempt by a business to deliberately claim in excess of £110,000 relief will risk the withdrawal of relief granted under the scheme to that business by any local authority in Wales. Information on relief claimed under the scheme will be shared with other local authorities and the Welsh Government, enabling any aggregate claims in excess of £110,000 to be identified and if necessary, acted upon.

The Welsh Government and **[name of local authority]** will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above the £110,000 cap or the exemption threshold. A business that 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 and subject to legal action, in addition to having all Retail, Leisure and Hospitality Rates Relief removed from all of their properties for the 2024-25 scheme.

[Local authorities to insert privacy statement into their forms as data controllers – allowing data to be shared with the Welsh Government and other local authorities]

All applicants will need to provide the following information

Are you making an application for Retail, Leisure and Hospitality Rates Relief in more than one local authority area?

If yes, please complete Parts 1 and 2

If no, please complete Part 1 only

Part 1: Applicable to all applicants in relation to properties for which Retail, Leisure and Hospitality Rates Relief is being claimed from [name of local authority]

Business name and address:

Company registration number (if applicable):

Applicant's name:

Applicant's role in the business (eg owner / director / company secretary / accountant):

Applicant's email:

Applicant's telephone number:

If you are applying for relief in relation to more than one business premises, please list them in order of preference to which the relief should be applied, noting that the maximum relief that can be allowed to a business in Wales is £110,000. Relief will be granted in the order in which you list the premises.

The required details can be found on the non-domestic rates bill issued to you in relation to each property you wish to claim relief for.

Address of Property	NDR (Business Rates) Account Number	Rateable Value*
[Property address]		£ [LAs may be able to auto-populate]

<p>Total amount of Retail, Leisure and Hospitality Rates Relief sought in [name of local authority] (not to exceed £110,000 across Wales)</p> <p>You may leave this field blank if Part 2 of this application is not relevant to your business, or if the maximum relief entitlement for your business across Wales will be lower than £110,000. If you are required to claim a specific amount of relief from [name of local authority], to avoid your business exceeding the £110,000 cap across Wales, you must enter it here.</p>	<p>£ [LAs may be able to auto-calculate a maximum, but the applicant must be able to request a lower amount, to avoid exceeding £110,000 across Wales]</p>
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*To find out your rateable value, you can enter details at the Valuation Office Agency's [online checker](#).

Part 2: Applicable only to businesses applying for relief from multiple local authorities in Wales. In such cases, a separate application should be made to each local authority.

Properties in other local authorities in Wales, for which Retail, Leisure and Hospitality Rates Relief is being claimed for this business.

Address	Local authority
[Property address]	[Pick list could be used]

Declaration:

I understand that the total value of the relief claimed under the Retail, Leisure and Hospitality Rates Relief Scheme sought by [INSERT BUSINESS NAME] across the whole of Wales cannot exceed £110,000 and that deliberate attempts to claim relief over £110,000 risks all relief granted under the scheme being withdrawn. I accept responsibility for notifying my local authority of any change in circumstances, following my application for relief, which could result in the relief awarded to my business being incorrect or exceeding £110,000 across Wales (e.g. a change rateable value).

I understand that, should relief in excess of £110,000 be granted for any reason, a proportion of it will be reclaimed, in respect of one or more properties, to reduce the value of the relief awarded to £110,000 or below as appropriate. I also understand that, if relief in excess of £110,000 is granted as a result of a deliberate attempt to claim more than the maximum amount allowed, all the Retail, Leisure and Hospitality Rates Relief allowed for [INSERT BUSINESS NAME] across Wales may be removed, and the full amount of rates liability will become payable.

I understand that the relief will be provided as a subsidy by way of Minimal Financial Assistance (MFA). I confirm that, in claiming this relief, I shall not receive more than £315,000 in total of MFA over three years (financial years 2022-23 to 2024-25 inclusive).

I acknowledge that my local authority, any other local authority in Wales and/or the Welsh Government will undertake any appropriate checks considered necessary to assess this application for rates relief, including cross checks of any information already held by the authority, any other local authority in Wales or Welsh Government. I understand the data I have provided will be shared with Welsh Government and if necessary any other local authority in Wales, for this purpose and to prevent fraud and error.

I declare that the information provided in this application is true and accurate to the best of my information, knowledge and belief, and I understand that making a false response to any of the questions in this application could be an act of fraud.

Signed [xxx]

Name [xxx]

Date [xx/xx/xxxx]