

## **Guidance Notes**

### **- Expanded Retail Discount**

In the Budget on 3 March 2021, the Chancellor announced that eligible ratepayers will receive a discount on their Business Rates bills for the year 2021/22 of 100% for the first three months and 66% for the remainder of the year.

#### **Relief will be provided to eligible occupied retail, hospitality and leisure properties in 2021/22.**

It is the decision of the Council (under section 47 of the Local Government Finance Act 1988 as amended) that if you are eligible, your current rates bill will include the 100% discount for the full financial year, however, please note that the **100% discount is only applicable for the first three months and will end on 30 June 2021**.

We will issue you a new bill in June 2021. Further details regarding the 66% discount for the remainder of the financial year under the expanded retail discount scheme for 2021/22, will be sent nearer the time.

Under this scheme, ratepayers may, for the period from 1 July 2021 onwards only, claim up to £2 million of Expanded Retail Discount in 2021/22 for hereditaments which, based on the coronavirus rules at 5 January 2021, would have been required to close and £105,000 for other eligible properties (up to a cap of £2 million for all properties). 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. Find further details of the cash cap at –

<https://www.gov.uk/government/publications/business-rates-expanded-retail-discount-2021-to-2022-local-authority-guidance>

**If you do not think you will be eligible for the further 66% discount, you can choose to opt out at any-time by contacting us at [optout@enfield.gov.uk](mailto:optout@enfield.gov.uk)**

The government and Enfield Council will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above the cash cap. 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.

## - Nursery Discount

In the Budget on 3 March 2021, the Chancellor also announced that eligible ratepayers will receive a discount on their Business Rates bills for the year 2021/22 of 100% for the first three months and 66% for the remainder of the year.

Relief will be provided to eligible properties which are occupied by providers on **Ofsted's Early Years Register and which are wholly or mainly used for the provision of the Early Years Foundation Stage.**

It is the decision of the Council (under section 47 of the Local Government Finance Act 1988 as amended) that if you are eligible, your current rates bill will include the 100% discount for the full financial year, however, please note that the **100% discount is only applicable for the first three months and will end on 30 June 2021.**

We will issue you a new bill in June 2021. Further details regarding the 66% discount for the remainder of the financial year under the expanded nursery discount scheme for 2021/22, will be sent nearer the time.

In line with the conditions set by the government for the funding of this relief, ratepayers may, for the period from 1 July onwards, only claim up to £105,000 under the Nursery Discount. 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. Find further details of the cash cap at –

<https://www.gov.uk/government/publications/business-rates-nursery-childcare-discount-2021-to-2022-local-authority-guidance>

**If you do not think you will be eligible for the further 66% discount, you can choose to opt out at any time by contacting us at [optout@enfield.gov.uk](mailto:optout@enfield.gov.uk)**

The government and Enfield Council will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above the cash cap. 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.