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The Shared Revenues Partnership
Grafton House
15-17 Russell Road
Ipswich
IP1 2DE

www.midsuffolk.gov.uk
business.rates@ipswich.gov.uk

Important information about Retail Discount for 2021/22

At 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.

Your business rates bill shows 100% retail discount has been awarded for the whole of the year. However, 100% retail discount will be awarded from 1 April 2021 to 30 June 2021 and a revised bill will be produced later in the financial year for the period 1 July 2021 until 31 March 2022 showing the retail discount of 66%.

This letter is formal notice that the Retail Discount applies only up to 31 March 2022.

In line with the conditions set by the government for the funding of this relief, 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 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 (<https://www.gov.uk/government/publications/business-rates-expanded-retaildiscount-2021-to-2022-local-authority-guidance>).

If you (or if appropriate a company in your Group) have received Expanded Retail Discount on any other property then you should return the attached declaration to this authority including any other Expanded Retail Discount you are being granted for premises other than the one to which this bill and letter relates, and confirming that the award of Expanded Retail Discount does not exceed the cash cap for 2021/22. If this applies to you, please complete the declaration at Form A and return it to the address above.

If you have exceeded the cash cap on other properties and wish to refuse to receive the Expanded Retail Discount granted in relation to premises, please complete the attached Form B and return it to the address above. You do not need to complete the declaration at Form A. This may be particularly relevant to those premises that are part of a large chain, where the cumulative total of Expanded Retail Discount received could exceed the cash cap.

The government and Mid Suffolk District 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.

If you have not received any other Expanded Retail Discount for premises, you do not need to complete or return either form.

Form A: Cash Cap Declaration



Return to: Mid Suffolk District Council, SRP Revenues Partnership, Grafton House, 15-17 Russell Road, IPSWICH IP1 2DE
business.rates@ipswich.gov.uk

NON-DOMESTIC RATES ACCOUNT NUMBER:

The value of the non-domestic rates Expanded Retail Discount to be provided to _____ [name of undertaking] by _____ [name of local authority] is £ [_____].

This award shall comply with the cash cap on claiming the Expanded Retail Discount on the basis that, including this award, _____ [name of ratepayer] (together with any other companies in the same Group) shall not receive (from 1 July 2021 onwards) more than £2 million of Expanded Retail Discount in 2021/22 for properties which based on the coronavirus rules at 5 January would have been required to close and £105,000 for other eligible properties (up to a cap of £2 million for all properties) within 2021/22. See guidance on the cash cap in the [guidance for the Expanded Retail Discount](#)

Value of Expanded Retail Discount	Property Reference Number	Local Authority Providing Aid

I confirm that:

1) I am authorised to sign on behalf of

[name of ratepayer]

and;

2)

[name of ratepayer]

shall not exceed Expanded Retail Discount Cash Cap by accepting this Discount.

Signature:

Name:

Position:

Business:

Address:

Date:

Form B - Refusal of Expanded Retail Discount



Return to: Mid Suffolk District Council, SRP Revenues Partnership, Grafton House,
15-17 Russell Road, IPSWICH IP1 2DE
business.rates@ipswich.gov.uk

NON-DOMESTIC RATES ACCOUNT
NUMBER

Name and address of premises

Amount of Expanded Retail Discount

£

I confirm that I wish to refuse Expanded Retail 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: