



Derby City Council

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## Dear Business Rates Payer

At the Autumn Budget on 30 October 2024, the Chancellor announced that eligible ratepayers will receive 40% relief on their business rates bills for the year 2025/26 up to a maximum cash cap of £110,000.

Relief will be provided to eligible occupied retail, hospitality and leisure properties in 2025/26. Your current rates bill includes this relief.

In line with the conditions set by the government, a ratepayer may only claim up to £110,000 of support under the 2025/26 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). 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 2025/26 or the Minimal Financial Assistance limit of £315,000 over 3 years (including 2025/26). See here for details of the cash cap and subsidy control <https://www.gov.uk/guidance/business-rates-relief-202526-retail-hospitality-and-leisure-scheme>

You do not need to take any further action if you have not received any other 2025/26 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 2025/26). 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 the address below

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**Business Rates team, The Council House, Corporation Street, Derby, DE1 2FS**  
**derby.gov.uk**

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- you (or if appropriate a company in your Group) have received the 2025/26 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 2025/26). If appropriate you should list the other subsidies you have received.

If the following 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 2025/26).

The government and Derby City Council will not tolerate any business falsifying their records or providing false evidence to gain this relief 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.

Yours faithfully

Dean Horton

Local Taxation Manager

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

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

The value of the non-domestic rates the 2025/26 Retail, Hospitality and Leisure Relief to be provided the ratepayers as stated on your bill.

This award shall comply with the cash cap on claiming the 2025/26 Retail, Hospitality and Leisure Relief and the exemption threshold on the basis that, including this award, the 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 2025/26 and shall not receive more than £315,000 in total of Minimal Financial Assistance over three years (including 2025/26). Find guidance on cash cap and minimal financial assistance limit here: [www.gov.uk/guidance/business-rates-relief-202526-retail-hospitality-and-leisure-scheme](http://www.gov.uk/guidance/business-rates-relief-202526-retail-hospitality-and-leisure-scheme)

List of RHL Relief in 2025/26

Value of RHL Relief	Property Reference No	Local authority providing subsidy

List of other subsidies (excluding RHL relief for 2025/26)

Value of other subsidies (2023/24 to 2025/26)	Property Reference No	Local authority providing subsidy

I confirm that I am authorised to sign on behalf of the ratepayer and the ratepayer shall not by accepting this relief exceed the £110,000 cash cap limit for 2025/26 Retail, Hospitality and Leisure Relief Scheme or the Minimal Financial Assistance limit of £315,000 over three years (including 2025/26).

Signature:

Name:

Position:

Business:

Address and date:

**Form B: Refusal of the 2025/26 Retail, Hospitality and Leisure Relief Scheme form**

Name and address of premises	Non-domestic rates account number	Amount of RHL support received

I confirm that I wish to refuse the 2025/26 Retail, Hospitality and Leisure Relief Scheme in relation to the above premises.

I confirm that I am authorised to sign on behalf of the ratepayer.

Signature:

Name:

Position:

Business:

Address:

Date: