

Our ref: Business Rates – Expanded Retail Discount
Telephone: 01553 616200
E-mail: brates_kl@west-norfolk.gov.uk
Please quote your account reference in the subject line of emails

Borough Council of
**King's Lynn &
West Norfolk**



Lorraine Gore
Chief Executive

Dear Sirs,

Business Rates – Expanded Retail Discount

In the Autumn Statement of October 2018, the government announced that it will provide a business rates discount to occupied retail properties with a rateable value of less than £51,000 in each of the years 2019-20 and 2020-21. The value of the discount is one third of the bill for 2019-20, applied after mandatory and other non-local discretionary reliefs are awarded.

In response to the coronavirus pandemic, in the Budget on 11 March 2020 the Government announced that from 1 April 2020 it would increase the discount to 100% and extend it to include the leisure and hospitality sectors. Rateable value limits would also be removed.

To qualify for the discount, the property should be wholly or mainly used:

- a.** as shops, restaurants, cafes, drinking establishments, cinemas and live music venues,
- b.** for assembly and leisure; or
- c.** as hotels, guest & boarding premises and self-catering accommodation.

Please see the Explanatory Notes overleaf for more eligibility information.

Should you require any help or assistance, please do not hesitate to contact the office.

Yours faithfully,

A handwritten signature in black ink that reads "Lorraine Gore".

Chief Executive

PO Box 26, King's Lynn, Norfolk PE30 1PX
Tel: (01553) 616200;
DX 57825 KING'S LYNN
Chief Executive – Lorraine Gore

www.west-norfolk.gov.uk

Further Explanatory Notes:

Which occupied properties and business types will benefit from the discount?

Properties that will benefit from the relief will be occupied hereditaments that are wholly or mainly being used:

- a. as shops, restaurants, cafes, drinking establishments, cinemas and live music venues,
- b. for assembly and leisure; or
- c. as hotels, guest & boarding premises and self-catering accommodation.

a. We consider shops, restaurants, cafes and drinking establishments to mean properties being used wholly or mainly for the sale of goods to visiting members of the public as: Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagents, hardware stores, supermarkets, etc.), Charity shops, Opticians, Post offices, Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors), Car/ caravan show rooms, Second hand car lots, Markets, Petrol stations, Garden centres, and Art galleries (where art is for sale/hire).

Properties that are being used for the provision of the following services to visiting members of the public: Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc.), Shoe repairs/ key cutting, Travel agents, Ticket offices e.g. for theatre, Dry cleaners, Launderettes, PC/ TV/ domestic appliance repair, Funeral directors, Photo processing, Tool hire, Car hire, Employment agencies, Estate & letting agents and Betting shops. Cinemas and live music venues.

Properties that are being used for the sale of food and/ or drink to visiting members of the public: Restaurants, Takeaways, Sandwich shops, Coffee shops, Pubs, and Bars.

b. We consider assembly and leisure to mean: Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities) such as Sports grounds and clubs, Museums and art galleries, Nightclubs, Sport and leisure facilities, Stately homes and historic houses, Theatres, Tourist attractions, Gyms, Wellness centres, spas, massage parlours, Casinos, gambling clubs and bingo halls

Properties that are being used for the assembly of visiting members of the public: Public halls, Clubhouses, clubs and institutions.

c. We consider hotels, guest & boarding premises and self-catering accommodation to mean: Premises where the non-domestic part is being used for the provision of living accommodation as a business: Hotels, Guest and Boarding Houses, Holiday homes, Caravan parks and sites

Properties which are occupied but not wholly or mainly used for the qualifying purpose above will not qualify for the discount.

Which occupied properties and business types will not benefit from the discount?

Premises that are being used for the provision of the following services to visiting members of the public: Financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers), Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors), Professional services (e.g. solicitors, accountants, insurance agents/financial advisers) and Post Office sorting offices.

State Aid:

As of 25 March, State Aid guidance was as follows:

Whilst the UK left the EU on 31 January 2020, the Withdrawal Agreement negotiated by the Government and the EU provides that during a transition period State aid rules will continue to apply as now and will be subject to control by the EU Commission as at present.

The Government has notified the EU of its intention to bring forward an immediate change to the UK's tax treatment of non-domestic property, in response to the ongoing Covid-19 emergency, and to seek clearance under Article 107(3)(b) of the Treaty on the Functioning of the European Union. Subject to this approval, the Expanded Retail Discount scheme will become a notified State aid. MHCLG will inform them of the outcome of the notification as soon as it is known.

Please see <https://www.gov.uk/guidance/state-aid> for further State Aid information.

Expiration:

Expanded Retail Discount is proposed for 2020/21 only. All grants of Retail Discount will automatically expire 31st March 2021, unless there is a material change of circumstances before that time, i.e. vacation. Should the scheme be extended, ratepayers will be invited to re-apply.

Non-Domestic Rates Retail Discount

Borough Council of
**King's Lynn &
West Norfolk**



1. Property Address:

Property Ref:
Account Ref:

2. Occupier Details:

Occupier Name:
Trading Name (if different to above):
Company No. (if incorporated business):

3. Business type operating from the property (please see explanatory notes):

4. Have you received any other State Aid (including Retail Discount) on any property other than the one stated above:

Yes (Please complete both declarations under sections 5 and 6.
No (Please only complete the declaration under section 5)

5. Declaration:

By signing this form you are confirming that you have read and understood the explanatory notes, the terms and conditions set out in the Privacy Notice attached and are agreeing to the following declaration:

- I understand that if I provide false information I may be prosecuted.
- I also understand that the Revenues Division, in order to protect the public funds that they handle, may use the information provided on this form to prevent and detect fraud. The Council may also share this information for the same purpose with other organisations that handle public funds.
- I understand that any award of Retail Discount will expire on 31st March 2021.

Signed:

Date:

Completed by (print name):

Telephone No:

Email:

Please return this form to: Revenues, PO Box 26, King's Lynn, Norfolk, PE30 1PX

6. 'De Minimis' State Aid Declaration:

As of 25 March, State Aid guidance was as follows:

Whilst the UK left the EU on 31 January 2020, the Withdrawal Agreement negotiated by the Government and the EU provides that during a transition period State aid rules will continue to apply as now and will be subject to control by the EU Commission as at present.

The Government has notified the EU of its intention to bring forward an immediate change to the UK's tax treatment of non-domestic property, in response to the ongoing Covid-19 emergency, and to seek clearance under Article 107(3)(b) of the Treaty on the Functioning of the European Union. Subject to this approval, the Expanded Retail Discount scheme will become a notified State aid. MHCLG will inform them of the outcome of the notification as soon as it is known.

Please list all previous and current State Aid received by your organisation below, including the total amount of this and any other Retail Discount you are being granted. Please use additional paper if necessary.

Amount of De Minimis aid	Date of aid	Organisation providing aid	Nature of aid

1) I am authorised to sign on behalf of;
and confirm that

2) shall not exceed its De Minimis threshold
by accepting this Retail Discount based on current guidenlines.

Signed:



PRIVACY NOTICE

This Privacy Notice accompanies the paper form you have completed. You should sign and date the declaration at the end of this form to indicate you have read and understood these terms and conditions. Unfortunately forms received without a signed Privacy Notice cannot be processed.

The Council will use your personal information for the purposes of billing, collecting and recovering Council Tax, Non Domestic Rates and the Business Improvement District Levy. The processing of this information is necessary for the Council to perform a task in the public interest or in order to discharge one of its official functions, as provided by law, in this case the Local Government Finance Acts 1988, 1992 and 2012 and all associated legislation and regulations.

Your data will be used for this specific purpose and, in accordance with UK law, may be passed to such third parties, including, but not limited to:

1. The Police
2. The Courts and Tribunal Service
3. Immigration Services
4. Internal Council Departments
5. Contractors providing revenues and benefits services
6. Contractors providing Debt, Welfare and Housing Advice
7. Contractors providing IT Services
8. Organisations responsible for Business Improvement Districts
9. Other Local Councils
10. Government agencies / departments i.e. HMRC, DWP, MHCLG, ONS
11. Enforcement Agents and Warrant Officers
12. Landlords
13. Elected Members and MPs

with whom the Council needs to share your information in order to meet its obligations in billing, collecting and recovering Council Tax, Non Domestic Rates and the Business Improvement District Levy, or for the purposes of preventing or detecting fraud or other crimes. This may also include other Council departments where the law permits us to do so.

Your information will be kept strictly confidential and will be stored securely and in conjunction with Data Protection Legislation and the Council's own Data Protection and Privacy Policies, which can be found by visiting the Council's website.

Your information will be kept in accordance with our Data Retention Policy and the requirements of the Local Government Finance Acts 1988, 1992 and 2012 (and associated legislation and regulations). Once this period expires, your information will be deleted and securely disposed of, ensuring that it is only kept for as long as is necessary.

You have a number of rights available to you, including the right to see copies of all the data held about you by the Council, to ask for it to be corrected, updated or deleted, to request the Council to restrict what it does with your data in certain circumstances, to object to what the Council may do with your data, and to data portability.

Please note that these rights are not absolute and that there are circumstances where they do not apply or the Council's obligations may override these rights. If this is the case, you will be informed of this.

If you want more information, you can contact the Council's Data Protection Officer, at dataprotection@west-norfolk.gov.uk or telephone the Council on 01553 616200 and ask to speak to the Data Protection Officer.

If you are unhappy with the way your personal information is being handled you can contact the Independent Information Commissioner at <https://ico.org.uk>

This Privacy Notice is to accompany the form I have completed on date.

I confirm that I have read and understood the terms and conditions set out above.

Signature:

Name:

Date: