



## **\*\*UPDATED\*\* Important notice about your business rates bill and Expanded Retail Discount**

At the Budget on 3 March 2021, the Chancellor announced that eligible ratepayers would 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. Expanded Retail Discount will be provided to eligible occupied retail, hospitality and leisure properties in 2021/22.

**The enclosed bill shows that you have received 100% discount from 1 April 2021 to 30 June 2021, and that from 1 July 2021 the level of discount has now been reduced to 66% in line with the Expanded Retail Discount scheme. The bill shows the payments that you now need to pay.**

### In summary

- 1 April 2021 to 30 June 2021 – 100% Discount – Nothing to pay
- 1 July 2021 to 31 March 2022 – 66% Discount – New bill enclosed showing what you have to pay for the rest of the year
- The 66% Discount from 1 July 2021 is subject to cash caps which are explained below

### Refusing the discount

Your business can choose to refuse this discount. Please email [localtaxation@burnley.gov.uk](mailto:localtaxation@burnley.gov.uk) with your details and the discount will be cancelled and an amended bill will be issued.

### Cash caps

In line with the conditions set by the government for the funding of this discount, ratepayers may, for the period from 1 July 2021 onwards, only claim up to £2 million of Expanded Retail Discount in 2021/22 for businesses which based on the coronavirus rules at 5 January were 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.

If you (or if appropriate a company in your Group) have received Expanded Retail Discount on any other property (not just within Burnley) then you should download and return Declaration A 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 download Declaration A from <https://www.burnley.gov.uk/business/business-rates> and return it to [localtaxation@burnley.gov.uk](mailto:localtaxation@burnley.gov.uk)

If you have exceeded the cash cap on other properties and wish to refuse to receive the Expanded Retail Discount granted in relation to the premises to which this bill and letter relates, please download Declaration B from <https://www.burnley.gov.uk/business/business-rates> and return it to [localtaxation@burnley.gov.uk](mailto:localtaxation@burnley.gov.uk). 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 Burnley Borough 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 other than the one to which this bill and letter relates, you do not need to complete or return either form.