

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD Support for businesses and business rate relief 2020/21

The government has announced a number of changes to business rate relief both as a result of the budget and in order to assist with the effects of the current Coronavirus outbreak.

These frequently asked questions are designed to assist business understand the effect of these announcements and how these will be applied to eligible ratepayers.

Expanded Retail Discount

The government announced that Retail Relief Discount would increase from 50% to 100% and to more areas of business for 2020/21.

To qualify for this relief, the premises must be occupied but will count as occupied if you would normally be open but have only chosen to close as a result of the current Coronavirus outbreak. The government guidance on the new scheme can be found here: <https://www.gov.uk/government/publications/business-rates-retail-discount-guidance>

We have now automatically identified the businesses which qualify for the Expanded Retail Relief and revised bills should reach those eligible businesses during the week commencing 30th March 2020. Approximately £29m has been awarded to 1,020 businesses.

If you believe that your business should qualify, but you do not receive a revised bill by the time that your May instalment is due, please contact business.rates@rbwm.gov.uk.

The types of businesses which do not qualify for the expanded scheme include:

- Financial services (e.g. banks, building societies, cash points, betting shops and payday lenders)
- Other services such as estate/letting agents and employment agencies
- Medical services (e.g. dentists, doctors, chiropractors, vets)
- Professional services (e.g. accountants, solicitors, insurance agents, tutors)
- Post office sorting offices
- Casinos and gambling clubs.
- Those premises not readily accessible to the public.

I have more than one business premise. Can I have the retail relief on more than one property?

Yes, the new relief can be awarded for each eligible business property. This was taken into account when we awarded the new relief.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
Support for businesses and business rate relief 2020/21

Business Rate Grants.

The government has announced that businesses may also be eligible for grants of either £10,000 or £25,000.

Revised Government guidance was received on 30th March 2020. As a result of this revised guidance we will be requesting that all potentially eligible businesses complete an application form.

We will automatically identify all ratepayers who may qualify and will e-mail an application form to them in the next few days.

Where we do not hold an e-mail address, we will try and contact you by telephone to obtain this and issue a form to you.

Payments will be made, by BACS, as soon as completed application forms are returned and eligibility is confirmed.

Grants will be paid to the ratepayer, as at 11th March 2020, in accordance with our records, unless we believe the information we hold to be inaccurate.

Grants may be withheld where we believe the information held was inaccurate.

Details of the schemes are outlined below:

Scheme 1 – Small Business Grant Fund

This scheme is the scheme originally announced in the budget on the 11th March, albeit the level of grant has now increased from the original £3,000 announced to £10,000

To qualify for the grant you must have been in receipt of either Small Business Rate Relief or Rural Rate Relief on 11th March, including those in receipt of tapered relief.

Properties which are excluded:

- Those occupied for personal use e.g. private stables, loose boxes, beach huts and moorings.
- Car parks and parking spaces.
- Businesses which, as at Wednesday 11 March 2020, were in liquidation or dissolved.
- Only one grant may be awarded per property.

Scheme 2 – Retail, Hospitality and Leisure Business Grants Fund

Announced by the Chancellor on the 17th March this grant is for properties which would have qualified for the expanded retail discount on 11th March. The grant will be either, £10,000 where the RV is £15,000 or less or £25,000 where the RV is greater than £15,000 but less than £51,000.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
Support for businesses and business rate relief 2020/21

Properties which are excluded:

- Those occupied for personal use e.g. private stables, loose boxes, beach huts and moorings.
- Car parks and parking spaces.
- Businesses which, as at Wednesday 11 March 2020, were in liquidation or dissolved.
- Properties with an RV over £51,000.
- Only one grant may be awarded per property.

I don't receive small business rates relief or rural rate relief is this automatically applied if I am eligible?

If you have not previously received small business rates relief or rural rate relief please review the information on the following links and apply using the forms available, if appropriate:

https://www3.rbwm.gov.uk/info/200443/business_rate_relief/1300/small_business_rate_relief

https://www3.rbwm.gov.uk/info/200443/business_rate_relief/1319/rural_rate_relief

To be eligible for small business rate relief you must have a rateable value of less than £15,000 and usually occupy only one property nationally.

Please note that receiving small business rate relief or rural rate relief now may help reduce your bill going forward but **will not** assist with the grants listed above as it cannot be awarded retrospectively.

My business is not eligible for any of the new enhanced rate reliefs will my business rates bill be reissued anyway?

No, your bill will remain the same and you must pay in the timeline already set out in your existing 2020/21 business rates bill. If you fail to make the instalments detailed recovery action may be taken against you and this could mean that you incur additional costs. If you are struggling to make your payments please contact business.rates@rbwm.gov.uk as soon as possible to discuss this.

Nursery Discount.

The government announced on 18 March 2020 that it would provide a business rates Nursery Discount.

This relief will apply to properties occupied by providers of Ofsted's Early Years Register and wholly or mainly used for the provision of Early Years Foundation Stage.

It will apply irrespective of the Rateable Value of the premises and will be for 100% of the remaining bill after the application of any other qualifying reliefs.

ROYAL BOROUGH OF WINDSOR AND MAIDENHEAD
Support for businesses and business rate relief 2020/21

Properties where the council itself is liable for the business rates will be unable to qualify for this assistance.

We are in the process of checking the OfSTED register to automatically identify qualifying ratepayers and award this relief. You do not need to apply for this.

State aid information

Many of the business rate reliefs will come under the rules regarding state aid. State Aid law is the means by which the European Union regulates state funded support to businesses.

EC 1407/2013, the De Minimis regulations, allow an undertaking to receive up to €800,000 De Minimis aid over a rolling 3 year period, including aid received outside of business rates relief. Any De Minimis aid granted during the current or the two previous financial years must be declared. However, the government are working on obtaining approval from the EU to ignore the de minimis level for the expanded retail relief. We will update this information as and when we know more.

Further guidance on state aid can be found here: [read guidance on state aid](#)