

Date: 20 July 2021

Bolton Council

To The Ratepayer

Chief Executives
Business Rates
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Bolton
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Business Rates Discount 2021/22

At the Budget on 3 March 2021, the Chancellor announced that eligible ratepayers will receive a business rates discount in 2021/22 of 100% (1 April - 30 June) and 66% for the remainder of the year.

Relief will be provided to eligible occupied retail, hospitality & leisure properties in 2021/22 and also to eligible properties occupied by providers on Ofsted's Early Years Register and which are wholly or mainly used for the provision of the Early Years Foundation Stage. Your rates bill includes this discount.

If the rateable value of the premises you occupy is under £15,000 you may also be eligible for Small Business Rates Relief. Please visit www.bolton.gov.uk/business-rates/business-rates-reductions for more information and to apply.

If you have not received any other Expanded Retail Discount or Nursery Discount for premises other than the one to which this bill and letter relates, you do not need to take any further action.

In line with the conditions set by the government, ratepayers may for the period from 1 July 2021 onwards only claim up to £2m of Expanded Retail Discount in 21/22 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 £2m for all properties). For Nursery Discount the cash cap is £105,000. This 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 it being the holding company.

If you (or if appropriate a company in your Group) have also received Expanded Retail Discount or Nursery Discount from a different local authority then you should inform Bolton Council of this and confirm that the award of Expanded Retail / Nursery Discount by Bolton Council does not exceed the cash cap for 2021/22. If this applies to you, please complete the declaration at Appendix A or provide the information requested in Appendix A) and return it by email to business.rates@bolton.gov.uk or by post to the address above.

If you have exceeded the cash cap on other properties and wish to refuse the Expanded Retail Discount or Nursery Discount granted by Bolton Council please email business.rates@bolton.gov.uk to this effect.

The government and Bolton Council will not tolerate any business falsifying their records or providing false evidence to gain this discount. A ratepayer who provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006.



Deputy Chief Executive **Sue Johnson**

Bolton Blackrod Farnworth Horwich Kearsley Little Lever South Turton Westhoughton ...all in the family

Appendix A: Cash Cap Declaration

NON-DOMESTIC RATES ACCOUNT REFERENCE: _____ (as shown on bill)

The value of the non-domestic rates Expanded Retail Discount / Nursery Discount to be provided to you by Bolton Council is shown on the bill for this account reference.

This award shall comply with the cash cap on claiming the Expanded Retail Discount / Nursery Discount on the basis that, including this award, the 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 or more than £105,000 of Nursery Discount in 2021/22.

Value of Expanded Retail / Nursery Discount	Property Reference No.	Local authority providing aid

(use separate sheet if necessary)

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 / Nursery Discount Cash Cap by accepting this Discount.

SIGNATURE:	
NAME:	
POSITION:	
DATE:	

Deputy Chief Executive **Sue Johnson**

