

**Revenues Service**  
Phoenix House  
Phoenix Lane  
Tiverton  
Devon  
EX16 6PP  
[www.middevon.gov.uk](http://www.middevon.gov.uk)

Contact: Mrs F Wilkinson  
Telephone: 01884 234329  
Email: [Revenues@middevon.gov.uk](mailto:Revenues@middevon.gov.uk)  
Fax / DX: 01884 234935

Date:

Dear Sir/Madam,

**Business Rate Account Number:**

**Property address:**

At the Budget on 3 March 2021, the Chancellor announced that eligible ratepayers will 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.

The enclosed Bill or bill that you have been sent by email, shows the initial 100% discount for the period ending 30<sup>th</sup> June 2020. Our software is currently being updated and a further notice will be sent once the 66% discount been applied to your account for the period 1<sup>st</sup> July 2021 to 31<sup>st</sup> March 2022.

Relief will be provided to eligible occupied retail, hospitality and leisure properties in 2021/22. Your current rates bill includes this discount.

In line with the conditions set by the government for the funding of this relief, ratepayers may for the period from 1 July 2021 onwards only claim up to £2 million of Expanded Retail Discount in 2021/22 for hereditaments which based on the coronavirus rules at 5 January would have been required to closed 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 then you should return the attached declaration 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 complete the declaration at Form A and return it to the address above.

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

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**Requests for alternative formats will be considered on an individual basis.**  
**Please telephone 01884 255255 or email [customerfirst@middevon.gov.uk](mailto:customerfirst@middevon.gov.uk)**

relates, please complete the attached Form B and return it to the address above. You do not need to complete the declaration at Form A. 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 Mid Devon District 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.

You can upload a completed form using our citizen access portal

<https://www.middevon.gov.uk/business/business-rates/view-your-business-rates-account-online/>

Yours sincerely

Mrs F Wilkinson  
Principal Officer for Revenues and Benefits  
IRRV (Dip)

**Form A: cash cap declaration**

Dear [ ]

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

The value of the non-domestic rates Extended Retail Discount to be provided to [name of undertaking] by Mid Devon District Council is £ .....

This award shall comply with the cash cap on claiming the Retail Discount on the basis that, including this award, [name of ratepayer] (together with any other companies in the same Group) shall not receive (from 1 July 2021 onwards) more than £2 million of Extended Retail Discount in 2021/22 for hereditaments which based on the coronavirus rules at 5 January 2021 would have been required to close and £105,000 for other eligible properties. Find further [details of the cash cap](#).

Value of Extended Retail Discount	Property Reference No.	Local Authority providing aid

I confirm that:

- 1) I am authorised to sign on behalf of \_\_\_\_\_ [name of ratepayer]; and
- 2) \_\_\_\_\_ [name of ratepayer] shall not exceed Extended Retail Discount Cash Cap by accepting this Discount.

SIGNATURE: NAME: POSITION: BUSINESS: ADDRESS: DATE:

### Form B: Refusal of Extended Retail Discount form

Name and address of premises	Non-domestic rates account number	Amount of Extended Retail Discount

I confirm that I wish to refuse Extended Retail Discount in relation to the above premises.

I confirm that I am authorised to sign on behalf of \_\_\_\_\_ [name of ratepayer].

SIGNATURE:

NAME:

POSITION:

BUSINESS: ADDRESS:

DATE: