



Business Rate Support Grants – Further Information

Details about the **Retail, Hospitality and Leisure Grant** Scheme and **Small Business Grant**.

Businesses with multiple properties

Businesses can only get one grant under the Small Business Grant Scheme. Businesses eligible for the Retail, Hospitality and Leisure scheme can claim one grant per eligible property, for example, a hairdresser with three separate shops, each with a rateable value less than £51,000, can claim the Retail, Hospitality and Leisure grant for each premises.

Claiming support from both schemes

If a business receives a Small Business Grant, they will not be eligible for a Retail, Hospitality and Leisure Grant on the same property.

Eligibility dates

Any changes to the rating list after 11 March 2020, including changes which have been backdated to this date, should be ignored for the purposes of eligibility. Local authorities are not required to adjust, pay or recover grants where the ratings list is subsequently amended retrospectively to 11 March 2020. The eligible business is the ratepayer in local authority records for 11 March. However, Local Authorities have the discretion to depart from this if they know that record was incorrect.

Nursery and childcare facilities

Properties falling within the Nursery scheme are not eligible unless they were in receipt of Small Business Rate Relief or Rural Rate Relief as of 11 March.

Charities

Charities receiving Charitable Rate Relief can't be eligible for Small Business Rate Relief or Rural Rate Relief and therefore cannot be eligible under the Small Business Grants Fund. They may be eligible under the Retail, Leisure and Hospitality Grants Fund.

Non-ratepayers

This funding is to support small and rural businesses who are ratepayers on a property. These businesses are more likely to have on-going fixed costs.

Grant conditions

Any business that accepts this funding must confirm they comply with all the applicable State aid requirements. Businesses that accept this funding must also provide information requested by the Local Authority to support monitoring and assurance.

Tax

The default position is that these grants would be liable for tax, as are the business costs this grant is supporting.

State aid

State aid applies to these schemes, and all recipients are required to comply with the maximum permitted funding under the relevant State aid rules - EUR 200,000 over three years under the De Minimis Regulation, or EUR 800,000 under the COVID-19 Temporary Framework scheme for the UK (different thresholds apply to agriculture, fisheries and aquaculture business). Grants provided under the Small Business Grant Fund can be made under either the De Minimis Regulation (where the relevant conditions are met), or under the COVID-19 Temporary Framework scheme for the UK (once approved) where for example, the De Minimis threshold has been reached. Grants paid under the Retail Hospitality and Leisure scheme can be made under the COVID-19 Temporary Framework scheme for the UK (once approved).