

The Revenues and Benefits Service is dealing with this matter:

Email: revenues@lincoln.gov.uk

Telephone (01522) 873342

Ref:

Date:

Retail Relief 2025/2026

Dear Sir / Madam

**Re: Business Rates –
Reference –**

At the Autumn Statement on 30 October 2024, the Chancellor announced that eligible ratepayers will receive 40% relief on their business rates bills for the year 2025/26 up to a maximum cash cap of £110,000.

In line with the conditions set by the government, a ratepayer may only claim up to £110,000 of support under the 2025/2026 Retail, Hospitality and Leisure Relief Scheme for all of their eligible hereditaments. 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.

Furthermore, the Retail, Hospitality and Leisure Relief Scheme is subject to the Minimal Financial Assistance limits under the Subsidy Control Act. This means no recipient can receive over £315,000 over a three-year period (consisting of the current financial year and the two previous financial years). Covid business grants received from local government and any other subsidy claimed under the Minimal Financial Assistance or Small Amounts of Financial Assistance limit over the three-year period should be counted.

Therefore, to claim the Retail, Hospitality and Leisure relief you must not have exceeded either the £110,000 cash cap for 2025/26 or the Minimal Financial Assistance limit of £315,000 over three years (including 2025/26). Find [further details of the cash cap and subsidy control](#).

If the following applies to you, please complete all questions (accepting the relief and declaring that you comply with the cash cap and exemption threshold) and return it to the address above:

- you (or if appropriate a company in your Group) have received the 2025/26 Retail, Hospitality and Leisure Relief Scheme support on any other property but to a level below the £110,000 cash cap. You should list the other Retail, Hospitality and Leisure Relief being granted for premises other than the one to which this bill relates, and
- you (or if appropriate a company in your Group) have not received more than the Minimal Financial Assistance limit of £315,000 over three years (including 2025/26). If appropriate you should list the other subsidies you have received.

If the following applies to you, please complete question 1 and 2 (refusing the relief) and return it to the address above:

- you have exceeded the cash cap on other properties, or
- you have received more than the Minimal Financial Assistance limit of £315,000 over three years (including 2025/26).

The government and City of Lincoln Council will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above the cash cap or the exemption threshold. 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

We encourage you to seek independent legal advice in respect of this matter if you are at all unsure as to the contents.

Yours sincerely

Business Rates Department

On behalf of the Revenues and Benefits Shared Service

**APPLICATION FOR THE RETAIL, LEISURE, HOSPITALITY DISCOUNT
CITY OF LINCOLN COUNCIL
NORTH KESTEVEN DISTRICT COUNCIL
WEST LINDSEY DISTRICT COUNCIL**

PLEASE MAKE SURE THAT YOU READ ALL OF THE INFORMATION BEFORE MAKING AN APPLICATION AND COMPLETE THE DECLARATION ON THE REVERSE

Retail Relief 2025/2026

Your business name:
Your business address:
Your account number:

Question		
1	Have you read the Guidance Notes relating to the cash cap and subsidy control and understood them.	Yes / No
2	Do you wish to refuse the 2025/2026 Retail, Hospitality and Leisure Relief Scheme in relation to the above premises, as you have either exceeded the cash cap of £110,000 and/or have received more than the Minimal Financial Assistance limit of £315,000 over 3 years (including 2025/26) <i>(If you have selected YES, please complete the Declaration on the reverse of this page. If you have selected NO, please move to question 3)</i>	Yes / No
3	Do you wish to apply for the Retail, Hospitality and Leisure Relief (RHLR) for 2025/2026?	Yes / No
4	Do you accept the relief and are able to declare that you comply with the cash cap (£110,000) and shall not receive more than £315,000 in total of Minimal Finance Assistance over 3 years including 2025/26 and therefore comply with the subsidy control legal framework?	Yes / No
5	Do you have other properties where you are making a claim for this discount? If applying on multiple properties, please complete the box under the declaration section	Yes / No
6	Is the property currently occupied/in use and trading	Yes / No
7	Please describe the use of the property (example hairdressers, coffee shop, restaurant)	

Please sign the declaration on the *reverse of this page* to show that you have understood the contents of this letter and its implications.

In the event that you exceed the cash cap, you accept we will remove the discount due to your ineligibility for this scheme and a revised Non-Domestic Rates will be issued confirming the payable amount.

Declaration

Signature.....

Printed Name.....

Company Name.....

Telephone Number.....

Email Address.....

Date.....

Full addresses of all properties applying for.

Please respond to the questions above and return this to revenues@lincoln.gov.uk please ensure that the subject line states Retail Relief and your account number

or

Revenues and Benefits, PO Box 1257, Lincoln, LN5 5PQ



City of Lincoln Council hosts a shared Revenues and Benefits service on behalf of North Kesteven District Council. Information will therefore be shared between the partner authorities.

