

## Expanded Retail Relief & Retail, Hospitality and Leisure Grant

Scout Groups that have premises and currently registered as the liable party for Business Rates (National Non-Domestic Rates) are eligible to claim Expanded Retail Relief and Retail, Hospitality and Leisure Grant (RHLG).

Expanded Retail Relief will be placed on all business rates account's that are eligible in addition to any existing relief award to reduce their business rates charge to £0. Those that already claim mandatory charity relief and the 20% discretionary top up relief will already not pay anything.

The test for eligibility for expanded retail relief 2020/21 is as follows:

1. The hereditament is occupied for the 2020/2021 financial year
2. The property is wholly or mainly used for the purposes of;
  - A shop, restaurant, café, drinking establishments, cinemas and live music venues
  - Assembly and leisure; or
  - Hotel, guest & boarding premises and self-catering accommodation

The government guidance makes the exception to occupation on the basis that premises may not be occupied during the COVID-19 pandemic lockdown.

Section 12.ii of the below local authority guidance covers properties that are being used for the assembly of visiting members of the public as Clubhouses, clubs and institutions. A Scout HQ will fall into this category enabling eligibility.

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/877758/Expanded\\_Retail\\_Discount\\_Guidance\\_02.04.20.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/877758/Expanded_Retail_Discount_Guidance_02.04.20.pdf)

In addition to a payment holiday, if a hereditament is eligible for the above Expanded Retail Relief or a charity that would otherwise be eligible for the Expanded Retail Relief but whose bills have been reduced to nil in by the local authority will also be subsequently eligible for a Scheme 2 Grant Funding. This is an additional measure by the government amidst the Covid-19 pandemic to support the ongoing viability of businesses and charities during these difficult times.

The test for eligibility of the Grant is:

Scheme 2A test in England:

1. The hereditament has a Rateable Value of up to and including £15,000 as at 11 March 2020
2. The hereditament as at 11 March 2020 would have been eligible for Expanded Retail Relief
3. State Aid De Minimis rules apply that total state aid exceeding €800,000 cannot be claimed within the current financial year or the previous two.

Scheme 2B test in England:

1. The hereditament has a Rateable Value of between £15,000.01 and £50,999 as at 11 March 2020
2. The hereditament as at 11 March 2020 would have been eligible for Expanded Retail Relief
3. State Aid De Minimis rules apply that total state aid exceeding €800,000 cannot be claimed within the current financial year or the previous two.

As stated further up, charities which would otherwise meet the criteria for the expanded retail relief scheme but whose bill for 11 March had been reduced to nil by a local discretionary award (80% mandatory charity relief with 20% discretionary top up relief) should still be considered to be eligible for the Retail, Hospitality and Leisure grant. This is outlined in Section 24 of the below Local Authority Guidance.

Government document covering this scheme can be found here for guidance:

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/881040/business\\_support\\_grants-local\\_authorities\\_guidance.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/881040/business_support_grants-local_authorities_guidance.pdf)