

# Business Rates 2024 Capped Retail Discount Application



Non-Domestic Rates  
PO Box 1310  
Sheffield  
S1 1UY

Please return the completed form to [business.rates@sheffield.gov.uk](mailto:business.rates@sheffield.gov.uk) or by post to the address above.

## 1 About the property

Account number

Property Reference

Name (or company name if registered)

Address of the property for which you wish to claim relief (the Property)


**Entitlement to Retail Discount for the period 1 April 2024 to 31 March 2025**

**Please tick the relevant box that applies to the Property**

With reference to the £110,000 cash cap, I confirm that the business, in respect of the Property, is entitled to Retail Discount and that the business would like to claim the relief.

☐

I confirm that in respect of the Property that the business wishes to refuse Retail Discount and I understand that the business cannot later withdraw this refusal

☐

## 2 Declaration

Please sign the Declaration to indicate that you have read and understood this application. I am the ratepayer, or I am authorised to sign on behalf of the ratepayer (see note overleaf). The information I have provided is correct to the best of my knowledge and belief. I will inform the Business Rates section immediately if circumstances change that may affect my/our eligibility for the relief.

Signature	<input type="text"/>	
Full Name	<input type="text"/>	Date <input type="text"/>
Telephone number	<input type="text"/>	
Email address	<input type="text"/>	

## Subsidy Control

The Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by local authorities under this scheme will need to comply with the UK's domestic and international subsidy control obligations of the UK-EU Trade and Cooperation Agreement (TCA), World Trade Organisation rules on subsidies, and other international subsidy control commitments.

Article 364 of the UK-EU Trade and Cooperation Agreement allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to £325,000 of Subsidising Rights in a three-year period (consisting of the 2022/23 year and the two previous financial years). Expanded Retail Discount granted in either 2020/21 or 2021/22 does not count towards the £343,000 allowance but BEIS business grants (throughout the 3 years) and any other subsidies claimed under the Small Amounts of Financial Assistance limit should be counted.

## General Data Protection Regulation

### How we will use your information

We use your personal data for the following reasons:

to work out and collect business rates in accordance with the provisions of The Local Government Finance Act 1988, and subsequent Acts and Statutory Instruments

collecting debts owed to us

to resolve complaints made about the service

for crime prevention or detection of fraud, including the use of data-matching initiatives designed to protect public funds

We collect and use this information to make sure we can undertake our public duties in the administration and collection of Business Rates (Art 6(1)(e) of the General Data Protection Regulation), and where we are under a legal obligation to do so (Art 6(1)(c) of the GDPR).

### Who we will share your information with

Your personal data is shared securely with the following organisations where it is both necessary and appropriate to do so: ☐ representatives of the person or company whose personal data we are processing;

☐ other Council departments; ☐ debt collection and tracing agencies; ☐ local and central government; ☐ ombudsman and regulatory authorities; ☐ courts and tribunals; ☐ police forces; ☐ data processors; ☐ regulatory bodies; ☐ customs and excise; ☐ law enforcement and prosecuting authorities

### What are your rights

You have rights under Data Protection law. For further details about your rights, the contact details of our Data Protection Officer and your right to make a complaint please see our Data Protection web page:

<https://www.sheffield.gov.uk/privacy>

### Who May Sign The Application?

Applications must be signed by a person with financial authority. In practical terms, this means;

- The proprietor, where the business is operated by a sole proprietor
- A partner, where the business is a partnership
- Where the business is a company; a director, secretary, chief finance officer, accountant or auditor
- Where the ratepayer is a charity; a trustee of the charity, treasurer, accountant or auditor