

APPENDIX 1

NNDR Discretionary Scheme - Retail, Hospitality and Leisure Relief

- i. In respect of the 2025/26 Retail, Hospitality and Leisure Relief Scheme, the Government confirmed the rate relief for 2025/26 in guidance published on 16 December 2025 for the 2025/26 Retail, Hospitality and Leisure Relief Scheme. The Council's discretionary scheme is aligned to the government guidance, including the eligibility criteria, as set out in the government's guidance entitled "Business Rates Relief: 2025/26 Retail, Hospitality and Leisure Scheme"
- ii. The relief will provide eligible, occupied, retail, hospitality, and leisure properties with a 40% relief, up to a cash cap limit of £110,000 per business.