APPENDIX 1

NNDR Discretionary Scheme

- i. In respect of the 2023/24 Retail, Hospitality and Leisure Relief Scheme, the Government confirmed the rate relief for 2023/24 in guidance published on 21 December 2022 for the 2023/24 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 Part 1 paragraphs 8 to 13 and Part 2 of the government's guidance entitled "Business Rates Relief: 2023/24 Retail, Hospitality and Leisure Scheme".
- ii. The relief will provide eligible, occupied, retail, hospitality, and leisure properties with a 75% relief, up to a cash cap limit of £110,000 per business.