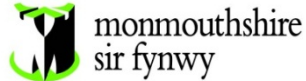


# Public Document Pack



Neuadd y Sir  
Y Rhadyr  
Brynbuga  
NP15 1GA

County Hall  
Rhadyr  
Usk  
NP15 1GA

Tuesday, 17 March 2020

Dear Councillor

## **INDIVIDUAL CABINET MEMBER DECISIONS**

Notice is hereby given that the following decisions made by a member of the cabinet will be made on Wednesday, 25 March 2020.

1. **NON DOMESTIC RATES: HIGH STREET AND RETAIL RATE RELIEF 2020/21** 1 - 24

**Division/Wards Affected:**

**CABINET MEMBER:** County Councillor P Murphy

**AUTHOR:**

Richard Davies – Shared Revenues Service

Ruth Donovan – Assistant Head of Finance Revenues, Systems & Exchequer

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Yours sincerely,

**Paul Matthews**  
Chief Executive

### CABINET PORTFOLIOS

County Councillor	Area of Responsibility	Partnership and External Working	Ward
P.A. Fox (Leader)	<p><b>Whole Authority Strategy &amp; Direction</b> Lead Officer – Chief Executive</p> <p>CCR Joint Cabinet &amp; Regional Development; Organisation overview; Regional working; Government relations; Public Service Board lead; WLGA lead</p>	<p>WLGA Council WLGA Coordinating Board Public Service Board</p>	Portskewett
R.J.W. Greenland (Deputy Leader)	<p><b>Enterprise and Land Use Planning</b> Lead Officer – Frances O’Brien Support Officers – Mark Hand, Cath Fallon</p> <p>Local Development Plan; Strategic Development Plan; Economic Resilience and Growth; Town Centre Investment and Stewardship; Development Management and Building Control; Housing Delivery</p>	<p>WLGA Council Capital Region Tourism</p>	Devauden
P. Jordan	<p><b>Governance and Law</b> Lead Officers – Matthew Gatehouse, Matthew Phillips, Ian Saunders</p> <p>Council &amp; Executive decision making; Constitution review and implementation of change; Law, Ethics &amp; Standards; Audit and Regulatory WAO Relations Support for Elected Members Democracy promotion &amp; citizen engagement Whole Authority Performance; Whole Authority Service Planning &amp; Evaluation Community Hubs and Contact Centre Community Learning Tourist Information / Museums / Theatre / Attractions</p>		Cantref
R. John	<p><b>Children &amp; Young People and MonLife</b> Lead Officers – Will McLean, Ian Saunders Support Officers – Nikki Wellington, Sharon Randall-Smith, Richard Simpkins</p> <p>Early Years Education</p>	<p>Joint Education Group (EAS) WJEC</p>	Mitchel Troy

	<p>All Age Statutory Education Additional Learning Needs; School Inclusion Post 16 entitlement / offer</p> <p>School standards and Improvement; Education Achievement Service Commissioning Coleg Gwent and University liaison. Leisure / Sport Outdoor education / Duke of Edinburgh Active Travel Countryside / Biodiversity</p>		
P. Jones	<p><b>Social Care, Safeguarding &amp; Health</b> Lead Officer – Julie Boothroyd Support Officers – Eve Parkinson, Jane Rodgers</p> <p>Children’s Services Fostering &amp; Adoption; Youth Offending Service; Adults Services Whole Authority Safeguarding (children &amp; adults); Disabilities; Mental Health; Health liaison.</p>		Raglan
P. Murphy	<p><b>Whole Authority Resources</b> Lead Officer – Peter Davies, Frances O’Brien Support Officers – Deb Hill-Howells, Sian Hayward, Tracey Harry, Mark Howcroft</p> <p>Finance; Information technology (SRS); Digital Programme Office Human Resources; Health &amp; Safety; Emergency Planning; Procurement; Land &amp; Buildings (inc. Estate, Cemeteries, Allotments, Farms); Vehicle Fleet / Passenger Transport Unit Property maintenance; Facilities Management (inc. Building Cleaning and Catering all ages)</p>	Prosiect Gwrydd	Caerwent
J. Pratt	<p><b>Infrastructure and Neighbourhood Services</b> Lead Officer – Frances O’Brien Support Officers – Roger Hoggins, Carl Touhig, Nigel Leaworthy</p> <p>County Roads / Pavements South Wales Trunk Road Agency</p>	SEWTA Prosiect Gwrydd	Goytre Fawr

	<p>Highways Maintenance,  Transport, Traffic &amp; Network Management,  Car Parks / Illegal Parking Enforcement  Whole Authority De-carbonisation  Plastic Free Monmouthshire  Waste / Recycling / Cleansing  Grounds Maintenance  Parks &amp; Open Spaces/ Public Conveniences  Flood Prevention / Management / SUDs</p>		
S. Jones	<p><b>Social Justice &amp; Community Development</b>  Lead Officer – Frances O’Brien  Support Officers – Cath Fallon, David Jones,  Ian Bakewell</p> <p>Rural Deprivation / Isolation;  Digital Deprivation  Poverty / Disadvantage  Homelessness;  Supporting People  Community Safety / Equality / Protected  Characteristics  Public Relations; / Communications / Marketing  Trading Standards / Environmental Health;  Licensing;  Registrars</p>		Llanover

# Aims and Values of Monmouthshire County Council

## Our purpose

Building Sustainable and Resilient Communities

### Objectives we are working towards

- Giving people the best possible start in life
- A thriving and connected county
- Maximise the Potential of the natural and built environment
- Lifelong well-being
- A future focused council

## Our Values

**Openness.** We are open and honest. People have the chance to get involved in decisions that affect them, tell us what matters and do things for themselves/their communities. If we cannot do something to help, we'll say so; if it will take a while to get the answer we'll explain why; if we can't answer immediately we'll try to connect you to the people who can help – building trust and engagement is a key foundation.

**Fairness.** We provide fair chances, to help people and communities thrive. If something does not seem fair, we will listen and help explain why. We will always try to treat everyone fairly and consistently. We cannot always make everyone happy, but will commit to listening and explaining why we did what we did.

**Flexibility.** We will continue to change and be flexible to enable delivery of the most effective and efficient services. This means a genuine commitment to working with everyone to embrace new ways of working.

**Teamwork.** We will work with you and our partners to support and inspire everyone to get involved so we can achieve great things together. We don't see ourselves as the 'fixers' or problem-solvers, but we will make the best of the ideas, assets and resources available to make sure we do the things that most positively impact our people and places.





## REPORT

**Subject: NON DOMESTIC RATES: HIGH STREET AND RETAIL RATE RELIEF 2020/21**

**Directorate: Resources**

**Meeting: Individual Cabinet Member Decision**

**Date: 25<sup>th</sup> March 2020**

**Divisions/Wards Affected: N/A**

### 1. PURPOSE:

That Cabinet approves the adoption of a High Street and Retail Rate Relief Scheme for 2020/21, in accordance with Welsh Government guidance.

### 2. RECOMMENDATIONS:

That Cabinet agree to -

- implement a High Street and Retail Rate Relief Scheme for 2020/21, in accordance with the guidelines stipulated by the Welsh Government in Appendix One
- accept the funding award from Welsh Government and the conditions relating to the funding
- apply this relief directly to eligible ratepayer accounts, subject to State Aid limits
- delegate decisions for any appeals to the Chief Officer and Cabinet Member for Resources

### 3. KEY ISSUES:

3.1 The Welsh Government have agreed to provide grant funding to continue the High Street and Retail Rate Relief scheme for 2020/21.

3.2 The High Street and Retail Rate Relief scheme is part of a package of measures Welsh Government have in place to support business. This includes the Small Business Rate Relief Scheme (SBRR), which provides properties with a rateable value up to £6,000 with 100% relief and properties with a rateable value between £6,001 and £12,000 with tapered relief. This relief is applied to up to two properties in each local authority.

3.3 Small Business Rate Relief is automatically applied to qualifying business rate relief accounts.

- 3.4 Full details of the 2020/21 High Street and Retail Rate Relief Scheme can be found in Appendix One. Summarised below are the key details.
- 3.5 The scheme provides support for eligible retail businesses by offering up to £2,500 discount per property to retailers occupying premises on 1<sup>st</sup> April 2020 with a rateable value between £6,001 and of £50,000.
- 3.6 The Retail Relief will be applied to the net bill after all other reliefs and discounts are applied. The maximum amount of this relief will be no more than the value of the net rate liability. Ratepayers that occupy more than one property are entitled to Retail Relief for each of their eligible properties, subject to State Aid limits.
- 3.7 This relief will be granted to qualifying businesses who are in occupation of the premises in 2020/2021. Where there is a change in entitlement or occupation the account will be adjusted accordingly.
- 3.8 Properties that will benefit from the Retail Scheme will be occupied retail properties such as shops, restaurants, cafes and drinking establishments. To qualify for the relief the hereditament should be wholly or mainly used as a shop, restaurant, and cafe or drinking establishment. This is a test on use rather than occupation. Therefore, hereditaments, which are occupied but not wholly or mainly used for the qualifying purpose, will not qualify for the relief. Examples of eligible businesses can be found on page 3 of Appendix One.
- 3.9 The scheme is not limited to high street premises but will include all properties meeting the wider retail criteria.
- 3.10 Properties that are not considered to be eligible and are therefore excluded from the scheme are properties:
- that are being used wholly or mainly for the provision of services to visiting members of the public, as listed on page 4 of Appendix One
  - with a rateable value of more than £50,000
  - that are not reasonably accessible to visiting members of the public
  - that are owned, rented or managed by a local authority
  - that are in receipt of mandatory charitable rate relief
- 3.11 It is for each local authority to determine how they wish to administer the scheme. The recommendation is for the Council to deem properties listed in the Welsh Government Guidance as being eligible or ineligible. As with last year, the Welsh Government believes that this relief can be directly applied to eligible ratepayers' bills.
- 3.14 As the Welsh Government have provided details of the 2020/21 scheme, we plan to apply the High Street and Retail Rate Relief to our rate bills that will be issued towards the end of March this year. If for any reason we are unable to provide this relief on these annual bills, the guidelines require the Authority to notify eligible ratepayers that they qualify for the relief and that their bills will be recalculated.
- 3.15 If Cabinet resolves to adopt the scheme, based on our previous year's data, 495 businesses will benefit from this additional relief.



**4. OPTIONS APPRAISAL**

The details of the scheme are largely prescribed by Welsh Government. Should the Authority decide not to award this additional relief, this would have a detrimental effect on the County's small businesses.

**5. EVALUATION CRITERIA**

Not applicable, see above.

**6. REASONS:**

The Welsh Government has announced additional grant funding for Local Authorities to deliver the High Street and Retail Rate Relief Scheme, under Section 47 of the Local Government Finance Act 1988. It is for individual Authorities to adopt the scheme and decide when to grant relief.

**7. RESOURCE IMPLICATIONS:**

The exact amount awarded will be determined once the Authority has accepted the arrangements and awarded the relief to eligible ratepayers. Provisional funding allocations have been provided by Welsh Government and are based on an estimated number of eligible hereditaments on the local rating list. It is estimated that Monmouthshire will receive funding in the region of £1m for this relief.

Councils are required to sign a certificate of acceptance form and to provide Welsh Government with details of the amount of relief awarded by May 1 2020.

As in 2019/20, there is a small risk that should any relief awarded be deemed as not appropriate the costs will fall to the Council.

**8. WELLBEING OF FUTURE GENERATIONS (INCORPORATING EQUALITIES, SUSTAINABILITY, SAFEGUARDING AND CORPORATE PARENTING):**

There are no implications for sustainability, safeguarding and corporate parenting.

**9. CONSULTEES:**

Cabinet Members  
Senior Leadership Team  
Chief Officer for Resources  
Head of Legal Services

**10. BACKGROUND PAPERS:**

Appendix One: High Street and Retail Rates Relief in Wales Guidance 2020/21  
Appendix Two: Future Generation Assessment

**11. AUTHORS:**

Richard Davies – Shared Revenues Service  
Ruth Donovan – Assistant Head of Finance: Revenues, Systems & Exchequer

**12. CONTACT DETAILS:**

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Llywodraeth Cymru  
Welsh Government

## Non-Domestic Rates

### High Street and Retail Rates Relief in Wales – 2020-21

#### Guidance

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# Non-Domestic Rates – High Street and Retail Rates Relief

## Guidance

### About this guidance

1. This guidance is intended to support local authorities in administering the High Street and Retail Rates Relief scheme (“the relief”). On 7 January, the Minister for Finance and Trefnydd announced the extension of the relief into 2020-21. This guidance applies to Wales only.
2. This guidance sets out the criteria which the Welsh Government will use to determine the funding for local authorities for relief provided to high street and retail properties. The guidance does not replace any existing non-domestic rates legislation or any other relief.
3. Enquiries about the scheme should be sent to:  
[localtaxationpolicy@gov.wales](mailto:localtaxationpolicy@gov.wales)
4. The relief is being offered from 1 April 2020 and will be available until 31 March 2021.

### Introduction

5. This relief is aimed at high street businesses and retailers in Wales, for example shops, pubs, restaurants and cafes.
6. The Welsh Government will provide grant funding to the 22 unitary authorities to continue the High Street and Retail Rates Relief scheme to eligible ratepayers for 2020-21. The scheme aims to provide support for eligible retail businesses by offering a discount of up to £2,500 on the non-domestic rates bill for a property, to retailers occupying premises with a rateable value of £50,000 or less in the financial year 2020-21, subject to State Aid limits.
7. This document provides guidance on the operation and delivery of the scheme.

# Section 1

## High Street and Retail Rates Relief

### How will the relief be provided?

8. As this is a temporary measure, we are providing the relief by reimbursing local authorities that use their discretionary relief powers under section 47 of the Local Government Finance Act 1988. It will be for individual local authorities to adopt a scheme and decide in each individual case when to grant relief under section 47. The Welsh Government will then reimburse local authorities for the relief that is provided in line with this guidance via a grant under section 31 of the Local Government Act 2003 and 58A of the Government of Wales Act 2006.

### How will the scheme be administered?

9. It will be for local authorities to determine how they wish to administer the scheme to maximise take-up and minimise the administrative burden for ratepayers and for local authority staff, subject to State Aid considerations set out in paragraphs 26 to 30.
10. Local authorities are responsible for providing ratepayers with clear and accessible information on the details and administration of the scheme. If, for any reason, an authority is unable to provide this relief to eligible ratepayers from 1 April 2020, consideration should be given to notifying eligible ratepayers that they qualify for the relief and that their bills will be recalculated.

### Which properties will benefit from relief?

11. Properties that will benefit from this relief will be occupied retail properties – such as shops, restaurants, cafes and drinking establishments - on the high street and in other locations and other, with a rateable value of £50,000 or less. More detailed eligibility criteria and exceptions to the relief are set out in paragraphs 15 to 19.
12. Relief should be granted to businesses as a payment based on occupation between 1 April 2020 and 31 March 2021. It is recognised that there may be some instances where a local authority is retrospectively notified of a change of occupier. In such cases, if it is clear that the ratepayer was in occupation on or after the 1 April 2020, the local authority may use its discretion in awarding relief.

### Level of support: up to £2,500

13. Eligible ratepayers will be retailers whose property has a rateable value between £6,001 and £50,000 on 1 April 2020. It is expected that retailers with a rateable value of £6,000 and below will receive full Small Business Rate Relief (SBRR). However it is left to the discretion of authorities to determine if there are properties not in receipt of SBRR that should be eligible for this relief.
14. **The 2020-21 scheme is not limited to high street premises but includes all properties within Wales that meet the wider retail criteria.**

15. It is intended that, for the purposes of this scheme, retail properties such as, “shops, restaurants, cafes and drinking establishments” will mean the following (subject to the other criteria in this guidance).

**i. Hereditaments that are being used for the sale of goods to visiting members of the public**

- Shops (such as florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off-licences, newsagents, hardware stores, supermarkets, etc)
- Opticians
- Pharmacies
- Post offices
- Furnishing shops or display rooms (such as carpet shops, double glazing, garage doors)
- Car or caravan showrooms
- Second hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale or hire)

**ii. Hereditaments that are being used for the provision of the following services to visiting members of the public**

- Hair and beauty services
- Shoe repairs or key cutting
- Travel agents
- Ticket offices, eg. for theatre
- Dry cleaners
- Launderettes
- PC, TV or domestic appliance repair
- Funeral directors
- Photo processing
- DVD or video rentals
- Tool hire
- Car hire
- Cinemas
- Estate and letting agents

**iii. Hereditaments that are being used for the sale of food and / or drink to visiting members of the public**

- Restaurants
- Drive-through or drive-in restaurants
- Takeaways
- Sandwich shops
- Cafés
- Coffee shops
- Pubs
- Wine Bars

16. To qualify for the relief a hereditament listed in (i) to (iii) should be wholly or mainly used as a shop, restaurant, café or drinking establishment. This is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.
17. The above list is not intended to be exhaustive as it would be impossible to list all the many and varied retail uses that exist. There will also be mixed uses. However, it is intended to be a guide for local authorities as to the types of uses that the Welsh Government considers for this purpose to be high street and retail. Local authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above should not be eligible for the relief.
18. As the grant of the relief is discretionary, local authorities may choose not to grant the relief if they consider that appropriate, for example where granting the relief would go against the local authority's wider objectives for the local area.

### **Types of hereditaments that are not considered to be eligible for High Street and Retail Rates Relief**

19. The following list sets out the types of uses that the Welsh Government does not consider to be retail use for the purpose of this relief and which would not be deemed eligible for the relief. However, it will be for local authorities to determine if hereditaments are similar in nature to those listed below and if they would not be eligible for relief under the scheme.
  - i. **Hereditaments that are being used wholly or mainly for the provision of the following services to visiting members of the public**
    - Financial services, eg. banks, building societies, cash points, ATMs, bureaux de change, payday lenders, betting shops, pawnbrokers
    - Medical services, eg. vets, dentists, doctors, osteopaths, chiropractors
    - Professional services, eg. solicitors, accountants, insurance agents, financial advisers, tutors
    - Post office sorting office
    - Tourism accommodation, eg. B&Bs, hotel accommodation, caravan parks
    - Sports clubs
    - Children's play centres
    - Day nurseries
    - Outdoor activity centres
    - Gyms
    - Kennels and catteries
    - Show homes and marketing suites
    - Employment agencies

There are a number of further types of hereditament which the Welsh Government believes should not be eligible for the High Street and Retail Rates Relief Scheme.



## **ii. Hereditaments with a rateable value of more than £50,000**

It is recognised there are some retail businesses with rateable value above the £50,000 relief who will not be eligible for this relief. However, local authorities have the option to use their discretionary powers to offer discounts outside this scheme to such businesses if it is in the interests of the local community to do so.

## **iii. Hereditaments that are not reasonably accessible to visiting members of the public**

If a hereditament is not reasonably accessible to visiting members of the public, it will be ineligible for relief under the scheme even if there is ancillary use of the hereditament that might be considered to fall within the descriptions in paragraph 15 (i), (ii) or (iii).

## **iv. Hereditaments that are not occupied**

Properties that are not occupied on 1 April 2020 should be excluded from this relief. However, under the Empty Property Relief scheme, empty properties will receive a 100% reduction in rates for the first three months (and in certain cases six) of being empty.

## **v. Hereditaments that are owned, rented or managed by a local authority**

Hereditaments owned, rented or managed by a local authority, such as visitor centres, tourist information shops and council-run coffee shops or gift shops attached to historic buildings, are exempt from this scheme.

## **vi. Hereditaments that are in receipt of mandatory charitable rates relief**

These properties already receive mandatory charitable relief which gives an 80% reduction in liability and authorities may also choose to provide discretionary charitable relief which can reduce the remaining liability to nil. As such, these properties will not be eligible for High Street and Retail Rates Relief.

## **How much relief will be available?**

20. The total amount of government funded relief available for each property for 12 months under this scheme is up to £2,500. This relief can be provided in addition to SBRR and Transitional Rates Relief. High Street and Retail Rates Relief should be applied against the net bill after these two reliefs have been applied. Any hardship or discretionary relief awarded by the local authority should be considered by the local authority once all other rates reliefs have been awarded.
21. The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a particular hereditament in the financial year.

Amount of relief to be granted =  $A \times (B / C)$

Where:

A is the funding amount of £2,500

B is the number of days in the financial year that the hereditament is eligible for relief; and

C is the number of days in the financial year

22. When calculating the relief, if the net liability before High Street and Retail Rates Relief is £2,500 or less, the maximum amount of this relief will be no more than the value of the net rates liability. This should be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.
23. Ratepayers who occupy more than one property will be entitled to High Street and Retail Rates Relief for each of their eligible properties, subject to State Aid de minimis limits.

### **Changes to existing hereditaments, including change in occupier**

24. Empty properties becoming occupied after 1 April 2020 will qualify for this relief.
25. If there is a change in occupier part way through the financial year, after relief has already been provided to the hereditament, the new occupier will qualify for the relief on a pro-rata basis based on the remaining days of occupation using the formula in paragraph 21 of this guidance.

### **State Aid**

26. State Aid law is the means by which the European Union regulates state funded support to businesses. Providing discretionary relief to ratepayers is likely to amount to State Aid. High Street and Retail Rates Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulation (1407/2013).
27. The De Minimis Regulation allows an undertaking to receive up to €200,000 of de minimis aid in a three-year period (consisting of the current financial year and the two previous financial years). Local authorities should familiarise themselves with the terms of this State Aid exemption, in particular the types of undertaking that are excluded from receiving de minimis aid, the relevant definition of undertaking and the requirement to convert the aid into Euros.
28. To administer de minimis it is necessary for the local authority to establish that the award of aid will not result in the undertaking having received more than €200,000 of de minimis aid. Note that the threshold only relates to aid provided under the De Minimis Regulations (aid under other exemptions or outside the scope of State Aid is not relevant to the de minimis calculation).
29. Section 2 of this guidance contains a sample de minimis declaration which local authorities may wish to use. Where local authorities have further questions about de minimis or other aspects of State Aid law, they should seek advice from their legal department in the first instance.
30. Desk instructions covering the administration of de minimis schemes are available at:

<https://gov.wales/state-aid>

[http://ec.europa.eu/competition/state\\_aid/legislation/de\\_minimis\\_regulation\\_en.pdf](http://ec.europa.eu/competition/state_aid/legislation/de_minimis_regulation_en.pdf)

## Section 2 – State Aid

### Sample paragraphs that could be included in letters to ratepayers about High Street and Retail Rates Relief for 2020-21

The Minister for Finance and Trefnydd announced on 7 January 2020 that an additional £24.2 million of support would be available to extend the High Street and Retail Rates Relief scheme for a further year.

Relief of up to £2,500 will be provided to eligible occupied retail properties with a rateable value of £50,000 or less in 2020-21. Your current rates bill includes this High Street and Retail Rates Relief.

Awards such as High Street and Retail Rates Relief are required to comply with the EU law on State Aid<sup>1</sup>. In this case, this involves returning the attached declaration to this authority if you have received any other De Minimis State Aid, including any other High Street and Retail Rates Relief you are being granted for premises other than the one to which this bill and letter relates, and confirming that the award of High Street and Retail Rates Relief does not exceed the €200,000 an undertaking<sup>2</sup> can receive under the De Minimis Regulations EC 1407/2013.

Please complete the declaration and return it to the address above. In terms of declaring previous de minimis aid, we are only interested in public support which is de minimis aid (State Aid received under other exemptions or public support which is not State Aid does not need to be declared).

If you have not received any other De Minimis State Aid, including any other High Street and Retail Rates Relief you are being granted for premises other than the one to which this bill and letter relates, you do not need to complete or return the declaration.

If you wish to refuse to receive the High Street and Retail Rates Relief granted in relation to the premises to which this bill and letter relates, please complete the attached form and return it to the address above. You do not need to complete the declaration. This may be particularly relevant to those premises that are part of a large retail chain, where the cumulative total of High Street and Retail Rates Relief received could exceed €200,000.

Under the European Commission rules, you must retain this letter for three years from the date on this letter and produce it on any request by the UK public authorities or the European Commission. You may need to keep this letter longer than three years for other purposes. Furthermore, information on this aid must be supplied to any other public authority or agency asking for information on De Minimis State Aid for the next three years.

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1 Further information on State Aid law can be found at <https://www.gov.uk/state-aid>

2 An undertaking is an entity which is engaged in economic activity. This means that it puts goods or services on a given market. The important thing is what the entity does, not its status. Thus a charity or not for profit company can be undertakings if they are involved in economic activities. A single undertaking will normally encompass the business group rather than a single company within a group. Article 2.2 of the de minimis Regulations (Commission Regulation EC/ 1407/2013) defines the meaning of 'single undertaking'.

## 'De Minimis' declaration

Dear [ ]

NON-DOMESTIC RATES ACCOUNT NUMBER: \_\_\_\_\_

The value of the non-domestic rates High Street and Retail Rates Relief to be provided to [name of undertaking] by [name of local authority] is £ [ ] (Euros [ ]).

This award shall comply with the EU law on State Aid on the basis that, including this award, [name of undertaking] shall not receive more than €200,000 in total of de minimis aid within the current financial year or the previous two financial years). The De Minimis Regulations 1407/2013(as published in the Official Journal of the European Union L352 24.12.2013) can be found at:

<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>.

Amount of de minimis aid	Date of aid	Organisation providing aid	Nature of aid
€	1 April 2020 – 31 March 2021	Local authorities (for the High Street and Retail Rates Relief total, you do not need to specify the names of individual authorities)	High Street and Retail Rates Relief

I confirm that:

1) I am authorised to sign on behalf of \_\_\_\_\_ [name of undertaking];

and

2) \_\_\_\_\_ [name of undertaking] shall not exceed its de minimis threshold by accepting this High Street and Retail Rates Relief.

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE:

**Refusal of High Street and Retail Rates Relief Form**

Name and address of premises	Non-domestic rates account number	Amount of High Street and Retail Rates Relief

I confirm that I wish to refuse High Street and Retail Rates Relief in relation to the above premises.

I confirm that I am authorised to sign on behalf of \_\_\_\_\_ [name of undertaking].

SIGNATURE:

NAME:

POSITION:

BUSINESS:

ADDRESS:

DATE:



<p><b>Name of the Officer</b> Richard Davies</p> <p><b>Phone no:</b> 01495 742358 <b>E-mail:</b> <a href="mailto:richarddavies@monmouthshire.gov.uk">richarddavies@monmouthshire.gov.uk</a></p>	<p><b>Non Domestic Rates:</b> High Street and Retail Rate Relief Scheme 2020/21</p>
<p><b>Name of Service:</b> Shared Revenues Service</p>	<p><b>Date Future Generations Evaluation form completed</b> 29.02.20</p>

***NB. Key strategies and documents that may help you identify your contribution to the wellbeing goals and sustainable development principles include: Single Integrated Plan, Continuance Agreement, Improvement Plan, Local Development Plan, People Strategy, Asset Management Plan, Green Infrastructure SPG, Welsh Language Standards, etc.***





- Does your proposal deliver any of the well-being goals below?** Please explain the impact (positive and negative) you expect, together with suggestions of how to mitigate negative impacts or better contribute to the goal.


Well Being Goal	Does the proposal contribute to this goal? Describe the positive and negative impacts.	What actions have been/will be taken to mitigate any negative impacts or better contribute to positive impacts?
<p><b>A prosperous Wales</b> Efficient use of resources, skilled, educated people, generates wealth, provides jobs</p>	<p>Yes, minimising the impact of Business Rate Revaluation on Retailers, thereby keeping them trading in their communities.</p>	<p>N/A</p>
<p><b>A resilient Wales</b> Maintain and enhance biodiversity and ecosystems that support resilience and</p>	<p>N/A</p>	

Well Being Goal	Does the proposal contribute to this goal? Describe the positive and negative impacts.	What actions have been/will be taken to mitigate any negative impacts or better contribute to positive impacts?
can adapt to change (e.g. climate change)		
<b>A healthier Wales</b> People's physical and mental wellbeing is maximized and health impacts are understood	N/A	
<b>A Wales of cohesive communities</b> Communities are attractive, viable, safe and well connected	N/A	
<b>A globally responsible Wales</b> Taking account of impact on global well-being when considering local social, economic and environmental wellbeing	N/A	
<b>A Wales of vibrant culture and thriving Welsh language</b> Culture, heritage and Welsh language are promoted and protected. People are encouraged to do sport, art and recreation	N/A	
<b>A more equal Wales</b> People can fulfil their potential no matter what their background or circumstances	N/A	



## 2. How has your proposal embedded and prioritised the sustainable governance principles in its development?

Sustainable Development Principle	Does your proposal demonstrate you have met this principle? If yes, describe how. If not explain why.	Are there any additional actions to be taken to mitigate any negative impacts or better contribute to positive impacts?
 <p><b>Long Term</b></p> <p>Balancing short term need with long term and planning for the future</p>	<p>The scheme provides help to Retailers who are most affected by revaluation. It is hoped that this additional support will enable these businesses to continue to trade into the future.</p>	
 <p><b>Collaboration</b></p> <p>Working together with other partners to deliver objectives</p>	<p>We would be working with Welsh Government to administer this scheme.</p>	
 <p><b>Involvement</b></p> <p>Involving those with an interest and seeking their views</p>	<p>n/a</p>	
 <p><b>Prevention</b></p> <p>Putting resources into preventing problems occurring or getting worse</p>	<p>The scheme provides help to Retailers who are most affected by revaluation. It is hoped that this additional support will enable these businesses to continue to trade into the future.</p>	

Sustainable Development Principle	Does your proposal demonstrate you have met this principle? If yes, describe how. If not explain why.	Are there any additional actions to be taken to mitigate any negative impacts or better contribute to positive impacts?
 <p>Considering impact on all wellbeing goals together and on other bodies</p>	n/a	

3. **Are your proposals going to affect any people or groups of people with protected characteristics?** Please explain the impact, the evidence you have used and any action you are taking below. For more detailed information on the protected characteristics, the Equality Act 2010 and the Welsh Language Standards that apply to Monmouthshire Council please follow this link: <http://hub/corporatedocs/Equalities/Forms/AllItems.aspx> or contact Alan Burkitt on 01633 644010 or [alanburkitt@monmouthshire.gov.uk](mailto:alanburkitt@monmouthshire.gov.uk)

Protected Characteristics	Describe any positive impacts your proposal has on the protected characteristic	Describe any negative impacts your proposal has on the protected characteristic	What has been/will be done to mitigate any negative impacts or better contribute to positive impacts?
Age	N/A		
Disability	N/A		
Gender reassignment	N/A		
Marriage or civil partnership	N/A		

Protected Characteristics	Describe any positive impacts your proposal has on the protected characteristic	Describe any negative impacts your proposal has on the protected characteristic	What has been/will be done to mitigate any negative impacts or better contribute to positive impacts?
Pregnancy or maternity	N/A		
Race	N/A		
Religion or Belief	N/A		
Sex	N/A		
Sexual Orientation	N/A		
Welsh Language	N/A		

**4. Council has agreed the need to consider the impact its decisions has on important responsibilities of Corporate Parenting and safeguarding. Are your proposals going to affect either of these responsibilities?** For more information please see the guidance <http://hub/corporatedocs/Democratic%20Services/Safeguarding%20Guidance.docx> and for more on Monmouthshire's Corporate Parenting Strategy see <http://hub/corporatedocs/SitePages/Corporate%20Parenting%20Strategy.aspx>

	<b>Describe any positive impacts your proposal has on safeguarding and corporate parenting</b>	<b>Describe any negative impacts your proposal has on safeguarding and corporate parenting</b>	<b>What will you do/ have you done to mitigate any negative impacts or better contribute to positive impacts?</b>
Safeguarding	N/A		
Corporate Parenting	N/A		

**5. What evidence and data has informed the development of your proposal?**

Feedback from local businesses/Chambers of Trade

Work with Welsh Government to develop scheme

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**6. SUMMARY: As a result of completing this form, what are the main positive and negative impacts of your proposal, how have they informed/changed the development of the proposal so far and what will you be doing in future?**

Welsh Government, following consultation with Officers from Local Authorities, has determined the details of the Scheme. The Authority have to decide whether to adopt the scheme, this form highlights the potential positive impact that this could have for the County's Retailers.

**7. ACTIONS: As a result of completing this form are there any further actions you will be undertaking? Please detail them below, if applicable.**

<b>What are you going to do</b>	<b>When are you going to do it?</b>	<b>Who is responsible</b>	<b>Progress</b>
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n/a			

**8. MONITORING:** The impacts of this proposal will need to be monitored and reviewed. Please specify the date at which you will evaluate the impact, and where you will report the results of the review.

<b>The impacts of this proposal will be evaluated on:</b>	Returns submitted to Welsh Government as part of the grant conditions.
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**9. VERSION CONTROL:** The Future Generations Evaluation should be used at the earliest stages of decision making, and then honed and refined throughout the decision making process. It is important to keep a record of this process so that we can demonstrate how we have considered and built in sustainable development wherever possible.

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Version No.	Decision making stage	Date considered	Brief description of any amendments made following consideration
<b>1</b>	Individual Cabinet Member Decision	<b>25 March 2020</b>	

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