

## Subsidy Rules under the EU-UK Trade and Cooperation Agreement (TCA)

Public authorities awarding financial assistance including via non-domestic rates relief must comply with the principles set out in the EU-UK Trade and Cooperation Agreement (TCA). Retail, Hospitality and Leisure relief is likely to be deemed a subsidy and therefore capped at a maximum of 325,000 Special Drawing Rights (around £340,000 as at January 2022, although exact amount will fluctuate) over a combined three-fiscal-year period (i.e. measured per accounting year of the ratepayer).

You must consider whether you have already received support from any public sector body in your current and previous two accounting years.

To ensure that the Council complies with the subsidy regime, it may be required to cap this relief. This will depend on the level of other public sector assistance received by you in this, and the past two fiscal years including non-domestic rates relief on this and any other property that you have an interest in the UK (NOTE: this may include certain COVID-19 grant schemes. However, not all grants are considered to be capped in this way. The Council will determine this from your completed Subsidy and Aid Information Form).

Have you (as an individual or through any other capacity (as an individual or through any other capacity e.g. another business) received public sector assistance over the last three fiscal years\* that in total would exceed £300,000, or would you expect to exceed that threshold if this relief were granted to you? (\*current and previous two accounting years of your business)

Yes

No

IF YES, please complete the [Subsidy and Aid Information Form](#)