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Gymraeg

## Food and Drink Hospitality Rates Relief 2026-27

### **FOOD AND DRINK HOSPITALITY RATES RELIEF - PURPOSE OF THE RELIEF**

Food and Drink Hospitality Rates Relief is available to qualifying businesses which operate in the food and drink hospitality sector. Eligible business will receive a 15% reduction to their non-domestic rates net liability in 2026-27. The maximum cash value of the rates relief allowed, across all properties in Wales occupied by the same business, should not exceed £110,000.

Full scheme guidance and the eligibility criteria can be accessed on the Business Wales website: [Non-Domestic Rates – Food and Drink Hospitality Rates Relief 2026-27 | Business Wales](#)

The relief will be provided as a subsidy by way of Minimal Financial Assistance (MFA). The same business must not claim more than £315,000 in total of MFA across the UK over three years (including 2026-27). The gross value of relief claimed by the same business must, therefore, not exceed £110,000 in Wales for 2026-27 (to comply with the terms of this scheme) or £315,000 from 2024-25 to 2026-27 inclusive (to comply with UK subsidy control requirements). Businesses claiming the relief must declare that the amount being claimed does not exceed those limits, before the relief can be awarded.

Businesses are required to declare that they meet the eligibility criteria set out in the Welsh Government guidance and state which properties they seek to claim relief on. Where 15% of liability across a business's properties exceeds £110,000 or the MFA limit, businesses are required to specify which properties they would like the relief to apply to. Businesses may choose which properties they seek relief for. Where the total relief allowed for other properties is close to the maximum amount of £110,000 or the MFA limit, an amount of relief of less than 15% may be allowed for a further eligible property.

An application form must be submitted to each local authority from which a business is seeking to claim relief for a property in that authority's area. Each form must include details of all properties for which relief is being sought throughout Wales. If an application is not made, then relief cannot be awarded.

Any attempt by a business to deliberately claim in excess of £110,000 relief will risk the withdrawal of the relief granted to that business by any local authority in Wales. Information on relief claimed will be shared with other local authorities and the Welsh Government, enabling any aggregate claims in excess of £110,000 to be identified and if necessary, acted upon.

The Welsh Government and Ceredigion County Council will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above the £110,000 cap or the exemption threshold. A

business that falsely applies for any relief or provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006 and subject to legal action, in addition to having all Food and Drink Hospitality Rates Relief removed from all of their properties for 2026-27.

For the purposes of this scheme, Ceredigion County Council as Data Controllers will share the information collected with Welsh Government and if necessary any other local authority in Wales. Our privacy notice can be accessed on the Ceredigion County Council Website - [www.ceredigion.gov.uk/your-council/data-protection-freedom-of-information/data-protection/privacy-notice/](http://www.ceredigion.gov.uk/your-council/data-protection-freedom-of-information/data-protection/privacy-notice/)

**All applicants will need to provide the following information**

**Are you making an application for Food and Drink Hospitality Rates Relief in more than one local authority area?**

**If yes, please complete Parts 1 and 2**

**If no, please complete Part 1 only**

**Part 1: Applicable to all applicants in relation to properties for which Food and Drink Hospitality Rates Relief is being claimed from Ceredigion County Council.**

Business name and address: .....

Company registration number (if applicable):.....

How is the property used e.g. pub, café etc:.....

Applicant's name: .....

Applicant's role in the business (e.g. owner / director / company secretary / accountant): .....

Applicant's email: .....

Applicant's telephone number: .....

**If you are applying for relief in relation to more than one business premises, please list them in order of preference to which the relief should be applied, noting that the maximum relief that can be allowed to a business in Wales for 2026-27 is £110,000. Relief will be granted in the order in which you list the premises.**

The required details can be found on the non-domestic rates bill issued to you in relation to each property you wish to claim relief for.

Address of Property	NDR (Business Rates) Account Number	Rateable Value*
		£

<p><b>Total amount of Food and Drink Hospitality Rates Relief sought in Ceredigion County Council (not to exceed £110,000 across Wales)</b></p> <p>You may leave this field blank if Part 2 of this application is not relevant to your business, or if the maximum relief entitlement for your business across Wales will be lower than £110,000. If you are required to claim a specific amount of relief from Ceredigion County Council, to avoid your business exceeding the 2026-27 £110,000 cap across Wales, you must enter it here.</p>	£
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\*To find out your rateable value, you can enter details at the Valuation Office Agency's [online checker](#).

**Part 2: Applicable only to businesses applying for relief from multiple local authorities in Wales. In such cases, a separate application should be made to each local authority.**

Properties in other local authorities in Wales, for which Food and Drink Hospitality Rates Relief is being claimed for this business.

Address	Local authority

**Declaration:**

I understand that the total value of the Food and Drink Hospitality Rates Relief claimed by.....  
**[INSERT BUSINESS NAME]** across the whole of Wales cannot exceed £110,000 in the 2026-27 financial year, and that deliberate attempts to claim relief over £110,000 risks all relief granted under the scheme being withdrawn. I accept responsibility for notifying my local authority of any change in circumstances, following my application

for relief, which could result in the relief awarded to my business being incorrect or exceeding £110,000 across Wales (e.g. a change rateable value).

I understand that, should relief in excess of £110,000 be granted in the 2026-27 financial year for any reason, a proportion of it will be reclaimed, in respect of one or more properties, to reduce the value of the relief awarded to £110,000 or below as appropriate. I also understand that, if relief in excess of £110,000 is granted as a result of a deliberate attempt to claim more than the maximum amount allowed, all the Food and Drink Hospitality Rates Relief allowed for .....  
**[INSERT BUSINESS NAME]** across Wales may be removed, and the full amount of rates liability for 2026-27 will become payable.

I understand that the relief will be provided as a subsidy by way of Minimal Financial Assistance (MFA) in accordance with the Subsidy Control Act 2022. I confirm that, in claiming this relief, I shall not receive more than £315,000 in total of MFA across the UK over three years (financial years 2024-25 to 2026-27 inclusive).

I acknowledge that my local authority, any other local authority in Wales and/or the Welsh Government will undertake any appropriate checks considered necessary to assess this application for rates relief, including cross checks of any information already held by the authority, any other local authority in Wales or Welsh Government. I understand the data I have provided will be shared with Welsh Government and, if necessary, any other local authority in Wales, for this purpose and to prevent fraud and error.

I declare that the information provided in this application is true and accurate to the best of my information, knowledge and belief, and I understand that making a false response to any of the questions in this application could be an act of fraud.

Signed .....

Name .....

Date .....

**Please return the completed form either by email to [revenues@ceredigion.gov.uk](mailto:revenues@ceredigion.gov.uk) or by sending it to the postal address:**

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