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**15 December 2021**

**Chief Finance Officers of English Billing Authorities**

**FOR THE ATTENTION OF THE BUSINESS RATES SECTION**

Dear Chief Finance Officer

**Business Rates Information Letter (8/2021): COVID-19 Additional Relief Fund (CARF)**

This is the eighth business rates information letter to be issued by the Department for Levelling Up, Housing and Communities this year. Previous letters are available on the internet at:

<https://www.gov.uk/government/collections/business-rates-information-letters>

or for archived letters:

<http://webarchive.nationalarchives.gov.uk/20120919132719/http://www.communities.gov.uk/localgovernment/localgovernmentfinance/businessrates/busratesinformationletters/>.

**This letter covers:**

- **COVID-19 Additional Relief Fund (CARF) – local authority guidance and allocations**

## **COVID-19 Additional Relief Fund (CARF) – local authority guidance and allocations**

On 25 March, the Government announced plans to provide an additional business rates support package, worth £1.5 billion, to support businesses in England affected by COVID-19 but not eligible for existing support linked to business rates.

Guidance on this support package, the COVID-19 Additional Relief Fund (CARF), applies to England only and can be found at:

<https://www.gov.uk/government/publications/covid-19-additional-relief-fund-carf-local-authority-guidance>

The guidance is intended to support billing authorities in administering the CARF business rates scheme and includes information on the eligibility criteria and operation of the scheme.

The £1.5 billion will be allocated to local authorities based upon the estimated rateable value in each local authority rating list which falls within the scope of the fund, weighted for the Gross Value Added (GVA) impacts of COVID-19 per sector. Individual local authority allocations are published alongside the guidance. The explanation of the allocation methodology, categories and definitions are contained in Annex A to F of the guidance.