

Retail Discount

Which properties will benefit from retail business rate relief?

We have the discretion to discount business rate bills by one third of the daily chargeable amount in 2019/20 and in 2020/21 for retail premises with a rateable value of £51,000 or less. Retail premises must be occupied and wholly or mainly used to sell goods, services or food and drink to visiting members of the public.

As a guide, qualifying businesses may include:

Premises used to sell goods to visiting members of the public:

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

Premises used to provide the following services to visiting members of the public

- Hair and beauty services such as hairdressers, nail bars, beauty salons, tanning shops
- Shoe repairs or key cutting
- PC, TV or domestic appliance repair
- Ticket offices, for example for theatre
- Dry-cleaners or Launderettes
- Car hire
- Funeral directors
- Travel agents
- Photo processing
- DVD or video rentals
- Tool hire

Premises used to sell food and/ or drink to visiting members of the public:

- Restaurants
- Sandwich shops
- Pubs
- Coffee shops
- Takeaways
- Bars

These lists are not exhaustive as it is impossible to list the many and varied retail uses that exist. We will consider retail rate relief for businesses that are broadly similar to those above. As retail rate relief is discretionary, we may decide not to award it if doing so will be against our wider objectives for the local area.

Which properties will NOT benefit from retail business rate relief?

Premises not reasonably accessible to visiting members of the public, or those not wholly or mainly used for the qualifying purpose will not be eligible. The list below sets out the types of uses the Government does not consider being retail use for this relief.

- Financial services, for example banks, building societies, cashpoints, bureau de change, payday lenders, betting shops, pawn brokers
- Medical services such as vets, dentists, doctors, osteopaths, chiropractors
- Professional services such as solicitors, accountants, insurance agents, financial advisers, tutors
- Other services such as estate agents, letting agents, employment agencies
- Post office sorting office

If we decide premises are occupied by businesses broadly similar to those listed above, we will not award retail rate relief.

How much relief will be available?

Retail rate relief for each property in 2019/20 and 2020/21 will be on third we will assess eligibility and calculate relief on a daily basis. We will award retail rate relief to the net business rates bill after we have applied any other relief.

Ratepayers occupying more than one property will be entitled to relief for each of their eligible properties, subject to State Aid de minimis limits.

We must be satisfied that awarding discretionary rate relief will not result in a business receiving more than €200,000 of De Minimis aid. This will limit the scope for multi-site retailers to get this retail rate relief for all their shops, especially if their business already gets other forms of State Aid. For more information see:

<https://www.gov.uk/government/publications/state-aid-frequently-asked-questions>

Applications and review process

To enable the relief to be awarded quickly to businesses the Council will invite application by applying the relief and issuing adjustment notices. To retain the relief businesses **must** sign and return the state aide form, or make a declaration by using the online form. Relief will be awarded for the financial years, 2019/20 & 2020/21. Relief will be withdrawn in accordance with regulations should there be a change of circumstances that affect the relief awarded.

New applications for Retail Rate Relief should be made in writing using the Council's the on-line application form,

A nominated officer will consider all applications and will make recommendations based on this policy, on whether to grant an award and if so at what rate.