

# Retail Discount Discretionary Rate Relief Guidance

## General explanation

This is a temporary relief for 2019-20 and 2020-21 as the Government is not changing the legislation around the reliefs available to these properties. Central Government will reimburse Local Authorities that use their discretionary powers (under section 47 (3) of the Local Government Finance Act 1988) to grant relief in line with the eligibility criteria as set out in this guidance.

The Council will be compensated by Central Government through a grant under section 31 of the Local Government Act 2003.

## Eligibility Criteria

The scheme will provide a discount for occupied retail properties with a rateable value of less than £51,000 that are wholly or mainly being used as shops, restaurants and drinking establishments, for two years from April 2019.

The following are considered to be shops, restaurants, cafes and drinking establishments:

### **Hereditaments that are being used for the sale of goods to visiting members of the public:**

Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagents, hardware stores, supermarkets, etc.)

Charity shops

Opticians

Post offices

Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)

Car/ caravan show rooms

Second hand car lots

Markets

Petrol stations

Garden centres

Art galleries (where art is for sale/hire)

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

Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc.)

Shoe repairs/ key cutting

Travel agents

Ticket offices e.g. for theatre

Dry cleaners

Launderettes

PC/ TV/ domestic appliance repair

Funeral directors

Photo processing

DVD/ video rentals

Tool hire

Car hire

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

Restaurants  
Takeaways  
Sandwich shops  
Coffee shops  
Pubs  
Bars

The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied retail uses that exist. It will be for the Council to decide whether any premises fall within the definition of retail.

No relief shall be given where the premises are unoccupied.

**Amount of Relief**

The amount of discount should be one third of the non domestic rate bill which must be applied after any mandatory relief and other discretionary reliefs have been applied

As with all discretionary rate relief, any award will be subject to State Aid limits as defined within section 5 of this policy.

**Retail Discount – the Council's policy for granting discretionary relief**

The Council has decided to grant relief strictly in accordance with Central Government guidelines.