

Covid-19 - Expanding Business Rates Relief Discount

ALL of the following will receive 100% occupied relief for all 'occupied' premises

Premises that are eligible:

Occupied premises used wholly (100%) or mainly (at least 51%) as:

- (a) shops, restaurants, cafes, drinking establishments, cinemas and live music venues;
- (b) for assembly and leisure; or
- (c) as hotels, guest & boarding premises and self-catering accommodation.

For the avoidance of doubt, hereditaments which have closed temporarily due to the government's advice on COVID19 should be treated as occupied for the purposes of this relief

i. Hereditaments that are being used for the sale of goods to visiting members of the public:

- Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, 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)

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

- Hair and beauty services (such as: hair dressers, 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,
- Tool hire,
- Car hire

iii. Hereditaments that are being used for the sale of food and/or drink to visiting members of the public:

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

iv. Hereditaments which are being used as cinemas

v. Hereditaments that are being used as live music venues:

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).

vi. Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities):

- Sports grounds and clubs,
- Museums and art galleries,
- Nightclubs,
- Sport and leisure facilities,
- Stately homes and historic houses,
- Theatres,
- Tourist attractions
- Gyms

vii. Hereditaments that are being used for the assembly of visiting members of the public:

- Public halls,
- Clubhouses, clubs and institutions

viii. Hereditaments where the non-domestic part is being used for the provision of living accommodation as a business:

- Hotels,
- Guest and Boarding Houses,
- Holiday homes,
- Caravan parks and sites

Premises which WILL NOT receive relief:

- Financial services
 - banks,
 - building societies,
 - cash points,
 - bureaux de change,
 - payday lenders,
 - betting shops,
 - pawn brokers
- Other services
 - estate agents
 - letting agents
 - employment agencies
- Medical services
 - Vets
 - Dentists
 - Doctors
 - Osteopaths
 - chiropractors
- Professional services
 - Solicitors
 - Accountants
 - insurance agents/ financial advisers
 - tutors
- Post office sorting offices
- Casinos and gambling clubs

ii. Hereditaments that are not reasonably accessible to visiting members of the public