

## Financial assistance – business rates holiday

Businesses in England in the retail, hospitality and/or leisure sector will have a business rates holiday for the 2020-2021 tax year.

To benefit from this relief, business must be in occupation of properties that are wholly or mainly being used:

- a) as 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.

Refer to the Table 1 below for a list of uses that government considers eligible for this relief.

Nursery businesses that pay business rates in England will also receive a business rates holiday for the 2020-21 tax year. To qualify, the business must be a provider on Ofsted's Early Years Register and be in occupation of a property used wholly or mainly for the provision of the Early Years Foundation Stage. There will be no rateable value limit for this relief for nursery businesses and those that occupy more than one property will be entitled to relief for each of their eligible properties.

Businesses that the government considers **not** eligible for this relief include those that provide the following services to members of the public:

- a) Financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers)
- b) Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- c) Professional services (e.g. solicitors, **accountants**, insurance agents/ financial advisers)

d) Post office sorting offices

There will be no rateable value limit on the relief. Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties.

Each Local Authority (LA) will adopt their own local scheme and base their decisions to grant relief via their discretionary powers. The relief for businesses that the LA's determine are eligible will be for 100% of their 2020/21 non-domestic rates bill for the occupied portion of their property. No relief will be available for the time when the property is unoccupied for the business purpose (e.g. if a shop is vacant for three months to March 2021, the 100% relief will only apply to their rates bill for the period April to December 2020).

Businesses that are deemed to eligible for this relief will be issued a revised bill for 2020-21 reflecting the discount.

**Table 1: list of eligible businesses for the Expanded Retail Discount 2020/21**

<b>Shops, restaurants, cafes, drinking establishments, cinemas and live music venues:</b>	
	Premises used for the sale of goods to visiting members of the public:
	Shops (e.g. florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off-licences, chemists, newsagents, hardware stores, supermarkets, etc.) Charity shops Opticians Post offices Furnishing shops/ display rooms (e.g. carpet shops, double glazing, garage doors) Car/caravan show rooms Second-hand car lots Markets Petrol stations

	<p>Garden centres</p> <p>Art galleries (where art is for sale/hire)</p>
	<p>Premises used for the provision of the following services to visiting members of the public:</p>
	<p>Hair and beauty services (e.g. hairdressers, nail bars, beauty salons, tanning shops, etc.)</p> <p>Shoe repairs/key cutting</p> <p>Travel agents</p> <p>Ticket offices e.g. for theatre</p> <p>Dry cleaners</p> <p>Launderettes</p> <p>PC/TV/domestic appliance repair</p> <p>Funeral directors</p> <p>Photo processing</p> <p>Tool hire</p> <p>Car hire</p> <p>Employment agencies</p> <p>Estate agents and letting agents</p> <p>Betting shops</p>
	<p>Premises used for the sale of food and/or drink to visiting members of the public:</p>
	<p>Restaurants</p> <p>Takeaways</p> <p>Sandwich shops</p> <p>Coffee shops</p> <p>Pubs</p> <p>Bars</p>

	Premises used as cinemas and live music venues
<b>Public assembly and leisure venues:</b>	
	Premises 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 Wellness centres, spas, massage parlours Casinos, gambling clubs and bingo halls
	Premises used for the assembly of visiting members of the public:
	Public halls Clubhouses, clubs and institutions
<b>Hotels, guest &amp; boarding premises and self-catering accommodation</b>	
	Premises 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
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As per Government guidance, the above list is not exhaustive as it would be impossible to list the many and varied uses that exist within the qualifying purposes. There will also be mixed uses. However, this will be used as a guide by Local Authorities to determine the types of uses that the Government considers for this purpose to be eligible for relief. Local Authorities will be expected to determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above will not be eligible for the relief.