

Guidance Sheet for Business Rates Retail Discount

To qualify for Retail Relief a property must be

- Occupied
- Have a Rateable value of £50,000 or less (this is shown on your Business Rates bill)
- Be wholly or mainly used for Retail Purposes (including pubs, cafes, restaurants and shops).

Properties that are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

The list below which is not exhaustive is a guide as to the type of uses that the government considers to be retail for this purpose. Relief could be granted for occupation that is broadly similar in nature to those listed. Properties that are not broadly similar in nature to those listed should be not eligible for relief.

Properties 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)

Properties 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
- DVD/ video rentals
- Tool hire
- Car hire

Properties 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

To qualify for the relief the business premises should be wholly or mainly being used as a shop, restaurant, cafe or drinking establishment. Properties which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

The following are examples uses that the government does not consider to be retail for the purposes of this relief

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

- Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, tutors)
- Post office sorting office

Properties that are not reasonably accessible to visiting members of the public

State Aid

Is any assistance or subsidy given to an organisation by the State (Central Government, devolved administrations, regional and local authorities) or by companies and agencies established by the state to distribute public support, which distorts or threatens to distort competition (i.e. the organisation receiving the State Aid is in a stronger competitive position relative to its competitors).

Examples could include

- Grants or subsidies
- Loans or guarantees
- Aid to invest in environmental projects
- Deferral of tax payments due to be made to the state.
- In some circumstances other Business Rates reductions could count as state aid e.g. Relief for charities or non profit making organisations, hardship or retail reliefs

All State Aid received by your organisation over the relevant period should be added together to decide if it falls within the “de minimis” limit of €200,000 (approximately £164,000).

If you have received any other De Minimis State Aid, including any other Retail Relief you are being granted for premises other than the one to which this application relates, you should complete and return the declaration below to confirm that the award of Retail Relief does not exceed the €200,000 that an undertaking can receive under the De Minimis Regulations EC 1407/2013.

In terms of declaring previous De Minimis aid, you are only required to declare public support which is De Minimis aid (State Aid received under other exemptions or public support which is not State Aid does not need to be declared).

If you are not sure if your organisation has received State Aid you should seek independent advice.

You do not need to complete a declaration unless you have received any other De Minimis State Aid. This includes Retail Relief granted for other properties

Expiry

Please note: any relief granted will expire on 31 March 2016.