

## Appendix A

### **Business Rate Retail Relief Principles**

The Government recognises that high streets are under more pressure than ever before due to the growth in online retailing and have set an objective to help town centres and High Streets evolve by cutting business rate bills by one-third for retail properties (including shops, cafes and restaurants) with a rateable value below £51,000.

#### **Retail Relief Delegation**

Decisions regarding retail relief are delegated to the Director of Customer Services under C4.4 of the constitution.

#### **Retail Relief Criteria**

- The rateable value of the hereditament must be less than £51,000.
- The hereditament must be occupied.
- Hereditaments must be wholly or mainly used as shops, restaurants, cafes or drinking establishments (see additional guidance from The Ministry of Housing, Communities and Local Government) - [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/773424/Retail\\_Discount\\_Guidance.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/773424/Retail_Discount_Guidance.pdf)
- State aid rule will apply

#### **Government Guidance on types of establishment eligible for relief**

The Ministry of Housing, Communities and Local Government has issued guidance relating to which types of establishments should be considered as retail:

#### ***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 licence, chemist, newsagents, hardware stores, supermarkets, etc.)
- Charity shops

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- 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, nails 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 sale of food and/or drink to visiting members of the public:***

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

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Below are some types of hereditaments which the government **does not** consider to be retail use:

### ***Hereditaments 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 centres (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/financial advisors, tutors)
- Post office sorting office