

NON-DOMESTIC RATE DISCRETIONARY RELIEF POLICY

North West Leicestershire District Council

Introduction

Whilst the local authority is under a statutory duty to award mandatory relief, the award of discretionary rate relief is at the discretion of the local authority.

Each authority will have its own procedures for when to award discretionary relief and for how long it is to be awarded. These need to be regularly reviewed and updated to take account of new legislation and policy changes within each authority.

This policy sets out the decision making process of the Council when dealing with applications for discretionary rate relief. This includes applications from:

- Charities;
- Community Amateur Sport Clubs;
- Not-for-profit organisations;
- Rural businesses (village shops, post offices, food stores, petrol filling stations, public houses and other small rural businesses); and
- Other businesses in North West Leicestershire

Legislation

The Council has discretionary powers with regard discretionary rate relief under:

- The Local Government Finance Act 1988; The relevant provisions regarding the award of discretionary relief are set out in Sections
- 47 and 48 Local Government Finance Act 1988 and the Non-Domestic Rate (Discretionary Rate Relief) Regulations 1989 (S.I. 1989/1059). * see above
- Section 69 of the Localism Act amends section 47 of the Local Government Finance Act 1988 to replace the limited circumstances in which local authorities can currently give discretionary relief with a power to grant relief in any circumstances but can only grant relief if it would be reasonable to do so having regard to the interests of council tax payers in its area and
The Local Government and Rating Act 1997. The relevant provision provides for mandatory and discretionary relief for certain hereditaments in rural settlements.

European Union competition rules generally prohibit Government subsidies to business and relief from taxes, including non-domestic rates, can constitute state aid. Consideration must be had to this when granting discretionary rate relief.

Relief for charities and non-profit making bodies is not normally considered to be state aid because the recipients are usually not in market competition with other businesses. However, if the charities or non-profit making bodies are engaged in commercial activities, or if they are displacing an economic operator or if they have a commercial partner, rate relief could constitute state aid, and EU rules will apply.

Other

It should be noted there are other reliefs available to a ratepayer. These can be summarised as follows:-

Small Business Relief

A local authority is under a statutory duty to award small business relief (subject to certain conditions being satisfied) if a ratepayer occupies a hereditament that has a rateable value below a prescribed sum. As a consequence, the local authority has no discretion in the matter. However, if the ratepayer is entitled to mandatory relief, they would then not qualify for small business relief.

Part-Occupied Relief

A local authority is entitled to award part-occupied relief when a hereditament is part-occupied for a 'short-time' only. There is no definition of a 'short-time' and it is open to the local authority to interpret the period.

There are separate procedure notes for staff when administering part-occupied relief.

Hardship Relief

A local authority is entitled to reduce or remit the non-domestic rate (NDR) on the grounds of hardship if it is satisfied:-

- The ratepayer would sustain hardship if the authority did not do so; and
- It is reasonable for the authority to do so, having regard to the interests of persons subject to its council tax (Ctax).

There is a separate set of guidelines for staff when administering hardship relief.

Aim of this policy

Through this policy, North West Leicestershire District Council seeks to support the achievement of its objectives as set out in its Council Delivery Plan.

Each case will be assessed on its own merits having regard to:

- The eligibility criteria set out in these guidelines;
- The benefit that the organisation or business brings to the local community; and
- The cost to the Council Taxpayer of awarding the relief.

CHARITIES, COMMUNITY AMATEUR SPORTS CLUBS (CASC'S), AND NOT-FOR-PROFIT ORGANISATIONS

Eligibility Criteria

We will expect organisations to:

- Be open to all sections of the community, except where legitimate restrictions apply.
- Have membership rates set at levels that do not exclude the general community.
- Demonstrate that the criteria by which it considers application for membership is consistent with open access.

We will also consider:

- Whether the organisation actively encourages membership from particular groups in the community
- Whether facilities are made available other than to members
- Whether the organisation provides training or education for its members, or schemes for particular groups to develop their skills.
- How the organisation acquired its premises and facilities
- If the organisation is run primarily by volunteers and not paid staff
- What would happen to the organisations assets in the event that it should cease to exist
- Whether the organisation is involved in the local or national development of its interests through affiliation to, or membership of a relevant Council, governing or representative body or similar organisation.

Information that will be required to support an application for discretionary rate relief:

- A copy of the organisations constitution.
- Copies of the last 2-years audited accounts.

Organisations not eligible for Discretionary Rate Relief

The Council is not permitted to award discretionary rate relief to a precepting authority (i.e. County, or parish councils) unless they are acting as trustees (section 47 (9) of the Local Government Finance Act 1988) or itself as a billing authority.

In addition, under this policy, the following organisations will not normally be eligible:

- Schools, including academies, voluntary aided and voluntary controlled.

Additional criteria where either a licence exists, or may be granted, that permits alcohol to be available on the premises

Rate relief will **not** be reduced where a premises licence, club premises certificate or Temporary Event Notice exists, or is granted under the Licensing Act 2003, **providing** alcohol is only available on occasions when the premises are used for a function to raise funds for the club or organisation. Relief will be reduced in all other cases as set out in Appendix A of this policy. This will prevent full discretionary rate relief being given where members of an organisation have regular access to licensed bar facilities.

Levels of Rate Relief

Rate relief is awarded at different levels for the different categories of qualifying organisations and businesses. These are shown at Appendix A.

Period of Discretionary Rate Relief Award

Discretionary Rate Relief will be granted to 31 March of the financial year for which the award relates. Continuation of relief will be subject to reapplication or review.

Discretionary Rate Relief will be granted for a period of one financial year at a time and 12 months notice will be provided if the level of award is to be adjusted or removed.

Therefore where an application is received prior to 1 October it can be backdated up to 1 April of the previous financial year or the date of occupation whichever is the later or if its received after 30 September the relief can only be awarded from April 1 of the current financial year or the date of occupation whichever is the later.

RURAL RATE RELIEF

The districts Rural Settlement List is reviewed annually, and designates settlements within a rural area which have a population of 3,000 or less.

Rural Rate Relief is available for post offices, village shops, public houses and petrol filling stations subject to rateable value restriction, where they are the only business of that type in the rural settlement.

The Chancellor announced in the Autumn Statement on 23 November 2016 that rural rate relief will double from 50% to 100% from 1 April 2017.

The government has confirmed that it intends to amend the relevant primary legislation to require local authorities to grant 100% Mandatory Rural Rate Relief, but to ensure that ratepayers are not unfairly penalised, they have announced a scheme to allow Council's to use their powers under section 47(3) of the Local Government Finance Act 1988 to award discretionary relief to the relevant cases which meet the specific criteria for this relief.

For further information regarding this additional relief, please see pages 10-11.

Other business in a defined rural settlement may apply, but will need to demonstrate some exceptional nature of business, or benefit to the local community.

HARDSHIP RELIEF

The Local Government Finance Act 1988 permits discretionary relief to be awarded on the basis of hardship, with consideration to the interest of local taxpayers.

We will consider written applications for Hardship Relief from ratepayers whose business if it were to cease trading would have a detrimental effect on the local community, including local employment.

Every case will be considered on its own merit, and we will have particular regard to evidence of exceptional or unforeseen circumstances to justify reduction.

Applications will need to be supported by:

- Details of the reason for an application, including evidence of any exceptional or unforeseen circumstances
- Details of the business and its importance to the local community
- Copies of the last 2 years audited accounts
- Nature of the hardship
- Other evidence that the rate payer feels supports their application
- Details of the number of people who are employed by the business who reside in North West Leicestershire.

Any award of hardship relief will be exceptional, and will be time-limited.

Any reduction will be short term assistance and should not be considered to be a means of reducing rates liability in the longer term.

LOCAL DISCRETIONARY DISCOUNTS

The Localism Act 2011 introduced a new power for local authorities to be able to grant discounts on business rates as they think fit, providing they are fully funded locally.

Every case will be considered on its own merit. Any award will be the exception rather than the rule, and will be time-limited.

Written applications will need to be supported as a minimum by:

- Clear reasoning for the request, including a statement of the business type and the impact on the local community if the business were to come into the area/move away from the area.
- Details of the business and its importance to the local community, including an explanation as to what is unique and how the business sets itself apart from other businesses.
- Copies of the last 2 years audited accounts.
- Copy of any business plan.
- Details of any other support already received from other sources, or reasons why support was not forthcoming.
- Details of the number of people who are, or will be, employed by the business who reside in North West Leicestershire. Information about future employment opportunities and business growth.
- Any other evidence that the rate payer feels supports their application and that would assist us to be satisfied that the granting of the relief would be in the interest of the local council taxpayer.

Specific local schemes, determined by Corporate Portfolio Holder in conjunction with the Section 151 Officer, that are in place at any time will be included as Addendums to this Policy.

SECTION 44A, PARTLY OCCUPIED PREMISES

A ratepayer is liable for the full non-domestic rate whether a property is wholly occupied or only partly occupied. Where a property is partly occupied for a short time, we have discretion in certain cases to award relief in respect of the unoccupied part.

Written applications must be supported by:

- Detailed maps which outline the whole property and indicate the partly occupied section.
- Details of the planned period of time for the part occupation.
- Details of future intentions.
- Details of the cause for the part occupation.

In the first instance it will be considered if a split of the assessment is appropriate, and if so a report will be referred to the Valuation Office Agency to consider amending the valuation list entry. If it is not capable of being separately assessed then the application for Section 44A will be considered.

A site visit will normally be undertaken.

Making an Application

Any Non-Domestic Rates payment due must be paid in line with the most recent bill until such time as any relief is awarded.

Applications must be accompanied by evidence as outlined in these guidelines. Where necessary the ratepayer may be required to provide additional information to support their application.

Failure to provide requested information will cause delays in the decision making process as this is used to determine the decision to be made.

State Aid

The award of discretionary rate relief is considered likely to amount to State Aid. State Aid is the means by which the European Union regulates state funded support to businesses. Discretionary Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations EC 1407/2013. The De Minimis Regulations allow an undertaking to receive up to €200,000 aid over a rolling three year period.

Businesses applying for Discretionary Relief will be required to sign a declaration to confirm that, including any relief award, they will not have received more than €200,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on State Aid can be found at <https://www.gov.uk/state-aid>

Timescales

Wherever possible applications should be made within the financial year for which the relief is being sought.

Requests for backdating will be considered at the discretion of the Council. However, in accordance with the Local Government Finance Act 1988, applications must be determined within 6 months of the end of the financial year for which the relief is being sought.

Decision Making

Applications will be administered within the Business Rates Team.

Decisions in respect of applications for discretionary relief for the following categories will be made by officers: -

- Charity,
- Community Amateur Sports Clubs (CASC's),
- Non-Profit Making Organisations
- Rural Rate Relief
- S44A Partly Occupied Premises

Decisions will be made by the Corporate Portfolio Holder in respect of individual applications for: -

- Hardship Relief
- Local Discretionary Discount

The decision making process in respect of schemes introduced under the Localism Act is set out for each relevant scheme included as Addendums to this Policy.

Successful applicants will be notified of the amount of discretionary rate relief awarded by the issue of a new rates bill. The relief will be shown as a reduction on the bill. If the account is in credit as a result of the award, a refund will be made to the ratepayer.

Unsuccessful applicants will be notified in writing and the reason for the decision will be provided.

Complaints and appeals

Any customer who feels that they have not been correctly dealt with can use the Customer Feedback procedure to make a complaint.

Rating Law does not allow for a ratepayer to appeal a decision by the Council on discretionary rate relief. However in the interest of natural justice and in keeping with good customer care practice and principles of open government, this policy provides a mechanism for review of any decision. If a ratepayer is unhappy with the decision made, full details should be submitted, in writing to the Business Rates Team within 30 days of notification of the decision.

The case will be reviewed, and where the outcome remains the same the case will be referred to the Revenues and Benefits Manager for further consideration with the Head of Finance.

We aim to conclude any review within 30 days.

Discretionary Rate Relief Award Criteria

	Category of Ratepayer	Reliefs	
		Mandatory Relief	Discretionary Relief
1	Charity Shop	80%	20%
2	Aided Schools	80%	20%
3	Charities where members have regular access to licensed bar facilities	80%	10%
4	Any charities not covered in the categories above	80%	20%
5	Registered Community Amateur Sports Clubs (CASC's) where members have regular access to licensed bar facilities	80%	Nil
6	Registered CASC's with no bar on site	80%	10%
7	Sports clubs that could register as CASC's but fail to do so, with a bar on site	Nil	20%
8	Sports clubs that could register as CASC's but fail to do so, with no bar on site	Nil	40%
9	Sports/Social Club Organisations without charitable status with bar meets qualifying conditions with bar	Nil	80%
10	Sports/Social Club Organisations without charitable status with bar meets qualifying conditions without bar	Nil	90%
11	Any other Non-Profit Making Organisation	Nil	100%
12	Any business meeting the rateable value criteria in North West Leicestershire which demonstrates exceptional circumstances and benefits to the local community	Nil	Individual merit
13	Hardship relief, and Local Discretionary Discount	Nil	Individual merit

Addendums

The following local discount schemes are currently in place, and are administered under the provisions of Section 47 of the Local Government Finance Act 1988, as inserted by Clause 69 of the Localism Act 2011

(Please refer to page 6 of this policy for State Aid requirements and Timescales for applications and backdating restrictions)

Addendum	Scheme	Pages
1	Rural Rate Relief	10-11
2	Local Newspapers	12-13
3	Supporting Small Business	14
4	Locally Administered Business Rates Relief	15-16
5	Retail Discount	17-18

Addendum 1 Rural Rate Relief

Rural Rate Relief is available for post offices, village shops, petrol filling stations and public houses subject to rateable value restriction, where they are the only business of that type in the rural settlement.

The Government announced in the Autumn Statement on 23 November 2016 that the relief will double from 50% to 100% from 1 April 2017.

As a measure for 2017/18 the government is not changing legislation, instead local authorities are required to adopt a local scheme and decide each individual case using their discretionary relief powers introduced by the Localism Act (under Section 47 of the Local Government Finance Act 1988).

Eligibility Criteria

Properties that will benefit from the relief will be hereditaments that:

- Are those which are located in a rural settlement with a population of less than 3,000 and are either
- The sole general store, food shop or post office with a rateable value of up to £8,500

or

- The sole public house or petrol filling station with a rateable value of up to £12,500

The districts Rural Settlement List is reviewed annually, and designates settlements within a rural area which have a population of 3,000 or less. The Rural Settlement List currently includes Ashby Woules, Coleorton, Long Whatton and Diseworth and Worthington parishes in North West Leicestershire ..

Amount of Rural Rate Relief available

Anyone who is entitled to mandatory Rural Rate Relief will be eligible for the increased level of discount to 100% off their business rates bill.

Recalculation of Rural Rate Relief

The amount of relief awarded will be recalculated in the event of a change in circumstances, including a backdated change to the rateable value or the hereditament, whether arising during the year in question or during a later year.

Application for Rural Rate Relief

Where possible ratepayers entitled to relief under this local scheme will be identified by North West Leicestershire District Council.

Ratepayers who believe they might be entitled to this relief should contact the Business Rates team.

Amounts of Rural Rate Relief awarded under this policy will be notified by the issue of a rates bill.

State Aid

Recipients of this relief may be required to sign a declaration to confirm that, including the amount of rural relief under this scheme, they will not have received more than €200,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on State Aid can be found at <https://www.gov.uk/state-aid>

Decision Making

Decisions in respect of Rural Rate Relief will be made by officers.

Complaints and Appeals

Will follow the process set out see page7 within these guidelines.

Addendum 2

Relief for Local Newspapers

The Government announced it would provide a business rates discount of up to £1,500 a year for a period of 2 years from 1 April 2017 to business rates accounts for office space occupied by local newspapers up to a maximum of one discount per local newspaper title and per hereditament. This relief was extended for a further year making it available for the 2019/20 financial year. Local Authorities are required to adopt a local scheme and decide each individual case using their discretionary relief powers introduced by the Localism Act (under Section 47 of the Local Government Finance Act 1988).

North West Leicestershire District Council will use the Government criteria to determine qualifying ratepayers which will be reviewed for 2020/21.

Eligibility Criteria

Properties that will benefit are those that meet the following criteria:

- The property must be occupied by a local newspaper and must be wholly or mainly used as office premises for journalists and reporters
- The local newspaper must be what is considered to be a 'traditional local newspaper'; the relief is not available to magazines.

'Wholly or mainly' is a test on use rather than occupation. Therefore, properties which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

Amount of Relief available

Up to £1,500 relief a year for a period of 3 years from 1 April 2017 is available. The amount of relief is limited to a maximum of one discount:

- Per newspaper title (e.g. per newspaper name)

And Per hereditament (property) that is wholly or mainly occupied by the local newspaper

Recalculation of Relief

The amount of local newspaper relief awarded will be recalculated in the event of a change in circumstances, including changes to occupation of premises by the local newspaper or identification that the relief has been applied on additional accounts.

Application for Local Newspaper Relief

Where possible ratepayers entitled to local newspaper relief under this local scheme will be identified by North West Leicestershire District Council.

Ratepayers who believe they might be entitled to this relief should contact the Business Rates team.

Amounts of relief awarded under this policy will be notified by the issue of a rates bill.

State Aid

Recipients of this relief may be required to sign a declaration to confirm that, including the amount of local newspaper relief under this scheme, they will not have received more than €200,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on State Aid can be found at <https://www.gov.uk/state-aid>

Decision Making

Decisions in respect of Local Newspaper Relief will be made by officers.

Complaints and Appeals

Will follow the process set out see page 7 within these guidelines.

Addendum 3

Supporting Small Business Relief (SBRR)

At the Spring 2017 Budget, the Chancellor announced that a scheme of relief scheme would be made available to those ratepayers facing large increases as a result of the loss of small business or rural rate relief.

North West Leicestershire District Council will administer the scheme in line with Government guidance set out in Annex A of Business Rates Information Letter (4/2017) using its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to eligible businesses.

Eligibility Criteria

Ratepayers facing large increases in their rateable value due to revaluation who are losing some or all of their small business rate relief or rural rate relief. The scheme will last for a period of five years from 2017 to 2018 until 2021 to 2022.

In the first year of the scheme, 2017 to 2018, this means all ratepayers losing some or all of their small business rate relief will see the increase in their bill capped at £600. The cash minimum increase is £600 per year (plus inflation) thereafter. This means that ratepayers who were paying nothing under small business rate relief and are losing all of their entitlement to relief would under this scheme be paying an additional £600 each year taking this to a final increase of £3,000 (plus inflation) by year 5.

Application for Supporting Small Business Relief

Written applications are required. Those ratepayers who are likely to be eligible have been contacted and invited to make application.

Successful applicants will be notified of the amount of discretionary relief awarded by the issue of a new rates bill.

Ratepayers will remain in the Supporting Small Business relief scheme for either 5 years or until they reach the bill they would have paid without the scheme.

Conditions of the award

In the event of a change in circumstances Supporting Small Business Relief will be recalculated. A change of ratepayer will not affect eligibility, but eligibility will be lost if the property falls vacant or becomes occupied by a charity or Community Amateur Sports Club (CASC).

State Aid

Applicants for Retail Relief may be required to sign a declaration to confirm that, including this Supporting Small Business Relief they will not have received more than €200,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on State Aid can be found at <https://www.gov.uk/state-aid>

Decision Making

Decisions in respect of applications for Supporting Small Business Relief will be made by officers.

Complaints and Appeals

Will follow the process set out see page 7 within these guidelines.

Addendum 4

Locally Administered Business Rate Relief Scheme

Guidelines

These guidelines set out the Council's intentions for dealing with the new discretionary rate relief for businesses most affected by the 2017 Business Rates Revaluation

This scheme seeks to provide a transparent, fair and consistent approach to affected businesses across the district to the award of rate relief. There is no differentiation between types of business, and all businesses that meet the eligibility criteria will be awarded relief.

Business Rates remain due and payable in accordance with the most recent bill, until such time as any relief is awarded.

The scheme

In 2017/18 business ratepayers facing an increase in their rates bill as a result of the revaluation will have the increase limited to £600 where the ratepayer meets qualifying criteria. Entitlement to discretionary relief is determined with reference to an increase in the rates bill due to the April 2017 revaluation.

In addition where a ratepayer of a small business (RV under £51,000) has an occupied business rates liability, after all other reliefs have been applied. This scheme will end in March 2021.

This locally administered relief will be calculated and awarded after all other relief that the ratepayer is entitled to has been applied to the rate bill.

Ratepayers will be notified of the amount of local discretionary rate relief by the issue of a revised rates bill.

The level of financial support drops dramatically across the 4 years that the Government is funding.

Qualifying Criteria

Eligible Ratepayers will: -

- Be in occupation of a qualifying business property on 31 March 2017 and 1 April 2017,
- Have an increase in the net amount of rates payable (the amount after all relief and other reduction has been applied) on 1 April 2017 compared to 31 March 2017 as a result of the 2017 revaluation.

A qualifying business property will: -

- Have a Rateable Value (RV) on 1st April 2017 of less than or equal to £130,000.

The following will not be eligible under this scheme: -

- Properties that are empty.
- Charities, non-profit making organisations
- Schools, including academies, voluntary aided, voluntary controlled, church or grant aided.
- Local and Precepting Authorities
- Ratepayers where the award would mean a business exceeds state aid de-minimus level (currently €200,000).
- New occupiers who take on a qualifying business property on or after 1 April 2017.

Changes in liability will affect this relief

Eligibility for the relief will be assessed and calculated on a daily basis. Relief will be adjusted, including retrospective adjustment, in cases where the amount of rates payable changes.

All qualifying businesses and organisations are required to notify the Council of any change in circumstances that may affect their entitlement to Discretionary Rate Relief.

If a business moves address within the period that they are receiving rate relief (whether within or outside of the district), relief will not be carried forward to the new property as the business will have had an opportunity to consider the rates before moving. The relief is intended to cushion the effects of the revaluation only.

Application for Locally Administered Business Rate Relief

Those business that have been identified as potential recipients for this relief were contacted and where appropriate invited to make a written application and complete a state aid declaration.

Period of Award

The award period will be for a period of no more than 12 months and in any case will end on 31 March of the relevant financial year. Continuation of relief will be subject to any review of the scheme, in line with the level of funding available until such time as the scheme ceases.

Qualifying businesses will be notified of the amount of the Discretionary Rate Relief award by the issue of a new Rate Demand Notice. The rate relief will be awarded by means of a reduction in liability shown on the business rates bill issued to the ratepayer.

Annual Review of Relief Award

The Guidelines will be reviewed yearly and qualifying businesses will be awarded the relief and the amount will be shown on their adjusted rates bill.

State Aid

Applicants for local discretionary rate relief may be required to sign a declaration to confirm that, including this relief award, they will not have received more than €200,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on State Aid can be found at <https://www.gov.uk/state-aid>

Hardship

This scheme includes provision for hardship relief applications to be made by ratepayers facing hardship as a direct result of an increase in their rates bill due to revaluation, and who is in occupation of a property with a Rateable Value less than or equal to £130,000.

Applications must be made in writing and provide supporting information and evidence, including copies of accounts. Each case will be considered on its own merit, and in order to reach a decision further information might be requested.

Decision Making

The scheme will be administered by the Business Rates team. Decisions in respect of applications for Locally Administered Business Rate Relief will be made by officers.

Complaints and Appeals

Will follow the process set out see page 7 within these guidelines.

Addendum 5

Retail Discount (Autumn Budget 2018)

The Government announced in the Budget on 29 October 2018 that it will provide a business rates Retail Discount scheme for occupied retail properties with a rateable value of less than £51,000 in each of the years 2019-20 and 2020-21. The value of the discount should be one third of the bill, and mandatory relief and other Government funded reliefs.

North West Leicestershire District Council will administer the scheme in line with Government guidance set out in it's Retail Guidance (link below) using its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to eligible businesses
https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/768205/Retail_Discount_Guidance.pdf

Which Properties will benefit from relief?

Properties that will benefit from the relief will be occupied hereditament with a rateable value of less than £51,000, that are wholly or mainly used as shops, restaurant, cafes and drinking establishments.

We consider shops, restaurant, cafes and drinking establishments to mean:

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

- Shops (such as: florists, bakers, 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
- Laundrettes
- 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

To qualify for the relief the hereditament should be used wholly or mainly used as a shop, restaurant, cafe or drinking establishment. The test is on use rather than occupation, therefore hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

The list set out above is not exhaustive as it would be impossible to list as many varied retail uses that exist. As the administering local authority North West Leicestershire will determine whether particular properties not listed are broadly similar in nature to those above and, if so, consider them eligible for the relief. Conversely properties that are not broadly similar in nature to those listed above will not be considered eligible for the relief.

The list below sets out the types of uses that the Government does not consider to be retail use for the purposes of this relief. Again as the administering local authority North West Leicestershire will determine whether particular properties are broadly similar in nature to those below and, if so, consider them not eligible for relief.

(i) 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, bureaux de change, payday lenders, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)
- Medical services (eg. Vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents / financial advisers, tutors)
- Post office sorting offices

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

Generally speaking, the government also does not consider other assembly or leisure uses beyond those listed to be retail uses for the purposes of the discount. For example cinemas, theatres and museums are outside the scope of the scheme, as are night clubs and music venues. Hereditaments used for sport or physical recreation (e.g gyms) are also outside the scope of the discount.

State Aid

Applicants for local discretionary rate relief may be required to sign a declaration to confirm that, including this relief award, they will not have received more than €200,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on State Aid can be found at <https://www.gov.uk/state-aid>

Decision Making

The scheme will be administered by the Business Rates team. Decisions in respect of applications for Retail Discount Relief will be made by officers.

Complaints and Appeals

Will follow the process set out see page 7 within these guidelines.