

Retail Rate Relief Discount Scheme - Guidance

The retail rate relief discount scheme applies for the period 1 April 2019 to 31 March 2021.

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

The government consider shops, restaurants, cafés and drinking establishments to mean:

1. **Hereditaments that are being used for the sale of goods to visiting members of the public:**
 - Shops (such as florists, bakers, butchers, off licence, stationers, jewellers, chemists, 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)

2. **Hereditaments that are being used for the provision of the following services to visiting members of the public:**
 - Hair and beauty services (hair dressers, nail bars, tanning shops etc.)
 - Shoe repairs/key cutting
 - Travel agents
 - Ticket offices (for example for a theatre)
 - Dry cleaners
 - Launderettes
 - PC/TV/domestic appliance repairs
 - Funeral directors
 - Photo processing
 - DVD/Video rentals
 - Tool hire
 - Car hire

3. 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 the hereditament should be wholly or mainly used as shown above, this is a test on use rather than occupation. Therefore hereditaments which are occupied but not wholly or mainly used for a qualifying purpose will not qualify for the relief.

The list below shows some uses that are **not** considered to be retail use for the purposes of this relief.

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

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

2. 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 above to be retail uses for the purpose of the discount. For example, cinemas, theatres and museums are outside the scope of the scheme, as are nightclubs and music venues which are not similar in nature to the hereditaments described above. Hereditaments used for sport or physical recreation (such as gyms) are also outside the scope of the discount.