

### Retail Discount Application Form – 2019/20

Please complete all sections of this form. This will help reduce the time needed to determine your application.

a.	Full name of ratepayer / owner:																
b.	Full address of property for which relief is sought:																
c.	Business Rates Account Number:																
d.	What is the property used for? (i.e Pub, Post office, hairdresser etc)																
e.	Is the property used for any purpose other than stated above?																
f.	<p><b>State Aid 'De Minimis' Declaration</b></p> <p>This award shall comply with the EU law on State Aid on the basis that, including this award, the ratepayer/owner named above shall not receive more than €200,000 in total of De Minimis aid within the current financial year or the previous two financial years. The <i>de minimis</i> Regulations 1407/2013 (as published in the Official Journal of the European Union L352 24.12.2013) can be found at:  <a href="http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF">http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF</a></p> <p>Please list all previously received De Minimis aid below, including the total amount of this and any other Retail Relief you are being granted.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">Amount of De Minimis aid</th> <th style="width: 20%;">Date of aid</th> <th style="width: 30%;">Organisation providing aid</th> <th style="width: 25%;">Nature of aid</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Amount of De Minimis aid	Date of aid	Organisation providing aid	Nature of aid												
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g.	<p><b>Declaration:</b> I confirm that:</p> <p>1) I am authorised to sign on behalf of _____[name of undertaking]; and</p> <p>2) _____[name of undertaking] shall not exceed its <i>De minimis</i> threshold by accepting this Retail Discount.</p> <p>SIGNATURE:          NAME:          POSITION:          BUSINESS:          ADDRESS:          DATE:          Daytime telephone number / Email Address:.....</p>
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# Local Retail Discount Scheme 2019-20

## Guidance Notes

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 the years 2019-20. The value of discount should be one third of the bill, and must be applied after mandatory reliefs and other discretionary reliefs have been applied.

The discount is payable in accordance with a local policy introduced by the Council. Details of the policy are as follows:

### Properties that will benefit from the discount

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

a) We consider shops, restaurants, cafes and drinking establishments to mean properties 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 licences, chemists, newsagents, pet shops, 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)

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

- Hair and beauty services (such as: hairdressers 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
- Tool hire
- Car hire



c) 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 discount the property should be wholly or mainly being used as a shop, restaurant, cafe or drinking establishment. In a similar way to other reliefs (such as charity relief), this 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 discount.

### **Properties that will NOT benefit from the discount**

The list below sets out the types of uses that are not considered to be retail use for the purpose of this discount.

- I. 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, bureaux 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 offices
- II. Properties that are not reasonably accessible to visiting members of the public

### **State Aid**

The retail discount award will comply with state aid limits.

State Aid law is the means by which the European Union regulates state funded support to businesses. Providing discretionary relief and discounts to ratepayers is likely to amount to State Aid. However, Retail Relief will be State Aid compliant where it is provided in accordance with the De Minimis Regulations.

The De Minimis Regulations allows a business to receive up to €200,000 of De Minimis aid in a three year period (consisting of the current financial year and the two previous financial years. To administer De Minimis it is necessary for the local authority to establish that the award of aid will not result in the undertaking having received more than €200,000 of De Minimis aid.

**Policy approved by a meeting of the Council's Executive on 31st January 2019**

