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WOKINGHAM
BOROUGH COUNCIL

Expanded Retail Discount 2020-21 (COVID19 Response)

Application Form

Please read the full guidance notes before completing the application.

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

	<p>Full name of ratepayer:</p> <p>Full address of property for which relief is sought:</p> <p>Business Rates Account Number:</p> <p>What is the property used for? (i.e. Pub, Post office, hairdresser etc.)</p> <p>Is the property used for any purpose other than stated above?</p>
	<p>Declaration: I confirm that:</p> <p>I am authorised to sign on behalf of _____ [name of undertaking]</p> <p>Signature:</p> <p>Name:</p> <p>Business Name:</p> <p>Position:</p> <p>Address:</p> <p>Date:</p> <p>Daytime telephone number: _____ Email Address _____</p>

Expanded Retail Discount 2020-21 (COVID19 Response)

Guidance Notes

The Government announced in the Budget on 29 October 2018 that it would provide a Business Rates Retail Discount, to apply in the years 2019/20 and 2020/21. In response to the coronavirus pandemic, in the Budget on 11 March the Government announced that it would increase the discount to 100% and extend it to include the leisure and hospitality sectors. Following the announcement on 23 March 2020 of further measures to limit the spread of coronavirus, the Government confirmed that some of the exclusions for this relief have been removed, so that retail, leisure, and hospitality properties that will have had to close as a result of the restriction measures will now be eligible for the discount

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

This discount will apply to occupied retail, leisure and hospitality properties in the year 2020/21. There will be no rateable value limit on the relief.

State Aid: The Government's assessment is that, given the impact of Covid-19 in the sectors receiving the relief, the business rates expanded retail, leisure and hospitality discount 2020-21 is not a state aid.

Properties that will benefit from the discount will be occupied hereditaments that are wholly or mainly being used:

- A) as shops, restaurants, cafes, drinking establishments, Cinemas and live music Venues
- B) for assembly and leisure; or
- C) as hotels, guest & boarding premises and self-catering accommodation

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, 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
- Market
- 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: 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
- Employment agencies
- Estate agents and letting agents
- Betting shops

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

Properties that are being used as cinemas.

Properties that are being used as live music venues:

Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).

Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).

There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in Chapter 16 of the statutory guidance issued in April 2018 under section 182 of the Licensing Act 2003.²

B) We consider assembly and leisure to mean:

Properties that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities).

- Sports grounds and clubs
- Museums and art galleries
- Nightclubs
- Sport and leisure facilities
- Stately homes and historic houses
- Theatres
- Tourist attractions
- Gyms
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

Properties that are being used for the assembly of visiting members of the public.

- Public halls
- Clubhouses, clubs and institutions

C) We consider hotels, guest & boarding premises and self-catering accommodation to mean:

- Hotels, Guest and Boarding Houses
- Holiday homes
- Caravan parks and sites

To qualify for the relief the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test 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. For the avoidance of doubt, hereditaments which have closed temporarily due to the government's advice on COVID19 should be treated as occupied for the purposes of this discount

Properties that will NOT benefit from the discount

The list below sets out the types of uses that the Government does not consider to be an eligible use for the purpose of this discount. It is for local authorities to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the relief under their local scheme.

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, short-term loan providers)
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers)
- Post office sorting offices