



South Northamptonshire Council South Northamptonshire

Business Rates Retail Relief 2019 - 2020 and 2020 - 2021

1. Introduction

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

The business rates retail relief scheme applies to 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 relief should be one third of the bill, and must be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied.

2. Qualifying properties

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, cafes and drinking establishments including:

- **Hereditaments that are being used for the provision of the following services 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
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

OR

Hereditaments that are being used for the sale of food and/ or drink 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
- Launderettes
- PC/ TV/ domestic appliance repair
- Funeral directors
- Photo processing
- Tool hire
- Car hire

OR

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

3. Properties not eligible for relief

- 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

4. Application Process

We will automatically award relief if we consider your property meets the eligibility criteria and apply it to your bill. We do, however need to you to make a “De Minimis” Declaration in relation to State Aid (see below).

5. State Aid

Ratepayers will be required to confirm that they have received any other State Aid that exceeds €200,000 in total including any other rates relief being granted for premises other than the one to which the declaration relates, under the De Minimis Regulations EC 1417/2013.

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

6. How much relief will be available?

The total amount of government-funded relief available for each property for 2019-20 and 2020/21 under this scheme is one third of the bill, after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied. There is no relief available under this scheme for properties with a rateable value of £51,000 or more. The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis.

7. What if I occupy more than one property?

Ratepayers that occupy more than one property will be entitled to relief for each of their eligible properties, subject to State Aid De Minimis limits.

8. Appeals

If you disagree with a decision made under this policy, you must write and tell us why you think the decision is wrong, ie whether you consider the published criteria have been properly applied.

We will take account of any information given in your appeal letter. We will decide whether or not the criteria have been properly applied. This is called ‘reconsidering’ the decision. We will write to tell you what has happened, normally within 10 days of decision.