

Appendix 1 - High Street and Retail Rates Relief

Which businesses will benefit from relief?

Relief of up to £2,500 can be provided to eligible occupied retail properties with a rateable value of £50,000 or less in 2019-20 that are wholly or mainly being used as retail premises such as:

Properties that are being used wholly or mainly for the sale of goods to visiting members of the public:

- Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, newsagents, hardware stores, supermarkets)
- Opticians
- Pharmacies
- Post offices
- Furnishing shops or display rooms (such as: carpet shops, double glazing, garage doors)
- Car or caravan showrooms
- Second hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale or hire)

Properties that are being used wholly or mainly for the provision of the following services to visiting members of the public:

- Hair and beauty services (such as hairdressers, nail bars, beauty salons)
- Shoe repairs/key cutting
- Travel agents
- Ticket offices e.g. for theatre bookings
- Dry cleaners
- Launderettes
- PC/TV or domestic appliance repair
- Funeral directors
- Photo processing
- DVD/ video rentals
- Tool hire
- Car hire
- Cinemas
- Estate and Letting agents

Properties that are being used wholly or mainly for the sale of food and/or drink to visiting members of the public:

- Restaurants
- Drive through/drive in restaurants
- Takeaways
- Sandwich shops
- Cafes
- Coffee shops
- Pubs
- Wine bars

The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied retail uses that exist.

Which businesses will not benefit from relief?

Properties that would NOT qualify for this relief are:

- Financial services (such as: banks, building societies, cash points, ATM'S, bureau de change, payday lenders, betting shops, pawn brokers)
- Medical services (such as: vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (such as: solicitors, accountants, insurance agents, financial advisors, tutors)
- Post Office sorting office
- Tourism Accommodation (such as: B&B's, hotels and caravan parks)
- Sports clubs
- Children's play Centres
- Day Nurseries
- Gyms and Outdoor Activity Centres
- Kennels and Catteries
- Show Homes and marketing suites
- Employment Agencies

Properties that are owned, rented or managed by a local authority, such as visitor centres, tourist information shops and council run coffee shops/gift shops attached to historic buildings are exempt from this scheme.

Those properties that are in receipt of 80% Mandatory Charitable Rate Relief are also not eligible for High Street and Retail Rate Relief.