



### **Further Explanatory Notes:**

Which occupied properties and business types will benefit from the discount?

Properties that will benefit from the relief 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 being used wholly or mainly for the sale of goods to visiting members of the public as: Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, 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, and 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: 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, Employment agencies, Estate & letting agents and Betting shops. Cinemas and live music venues.

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, and Bars.

**b.** We consider assembly and leisure to mean: Hereditaments 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) such as 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: Premises where the non-domestic part is being used for the provision of living accommodation as a business: Hotels, Guest and Boarding Houses, Holiday homes, Caravan parks and sites

Properties which are occupied but not wholly or mainly used for the qualifying purpose above will not qualify for the discount.



### **Which occupied properties and business types will not benefit from the discount?**

Premises 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) and Post Office sorting offices.

### **State Aid:**

As of 25 March, State Aid guidance was as follows:

Whilst the UK left the EU on 31 January 2020, the Withdrawal Agreement negotiated by the Government and the EU provides that during a transition period State aid rules will continue to apply as now and will be subject to control by the EU Commission as at present.

The Government has notified the EU of its intention to bring forward an immediate change to the UK's tax treatment of non-domestic property, in response to the ongoing Covid-19 emergency, and to seek clearance under Article 107(3)(b) of the Treaty on the Functioning of the European Union. Subject to this approval, the Expanded Retail Discount scheme will become a notified State aid. MHCLG will inform them of the outcome of the notification as soon as it is known.

Please see <https://www.gov.uk/guidance/state-aid> for further State Aid information.

### **Expiration:**

Expanded Retail Discount is proposed for 2020/21 only. All grants of Retail Discount will automatically expire 31st March 2021, unless there is a material change of circumstances before that time, i.e. vacation. Should the scheme be extended, ratepayers will be invited to re-apply.