

COTSWOLD DISTRICT COUNCIL

RATE RELIEF FOR RETAIL PREMISES

CRITERIA AND DELEGATION

The Head of Revenues and Benefits has been authorised to determine applications regarding Rate Relief for Retail Premises (Retail Rate Relief).

Relief will not be awarded where the local authority is not in possession of a State Aid de-minimus declaration or a declaration that no State Aid has been awarded.

The rateable value of the hereditament must be less than £50,000 per annum.

The hereditament must be occupied.

Hereditaments must be wholly or mainly used as shops, restaurants, cafés or drinking establishments.

The Department for Communities and Local Government has issued guidance relating to which types of establishment **should be considered**, as follow:-

(i) Hereditaments 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 (a view from Members is requested on this item)
- 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 or hire)

(ii) Hereditaments 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 theatres)
- Dry Cleaners
- Launderettes
- PC/TV/Domestic appliance repairers
- Photo processing
- DVD/Video rentals

- Tool Hire
- Car Hire

(iii) Heriditaments 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

Below are some of the types of heriditaments that the Government **does not** consider to be in retail use:-

(i) Heriditaments 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

(END)