



Cherwell

DISTRICT COUNCIL
NORTH OXFORDSHIRE

1. Pubs Relief Scheme Policy

The Government recognises the important role that pubs play in urban and rural communities across the country. In a written ministerial statement on 27 January 2020, the Financial Secretary to the Treasury announced a £1,000 business rate discount for public houses with a rateable value of less than £100,000 for one year from 1 April 2020.

2. Legislative framework

The Government expects billing authorities to use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 to grant relief to all qualifying ratepayers.

3. Duration of the relief

The relief is only applicable for the 2020-21 financial year.

4. Eligibility criteria

The scheme is available to eligible occupied properties with a rateable value of less than £100,000. Where pubs are part of a chain, relief will be available for each eligible property in the chain, subject to meeting State Aid requirements.

There is no definitive description of a traditional pub or public house in law, however the Government's policy intention is that eligible pubs should:

- be open to the general public
- allow free entry other than when occasional entertainment is provided
- allow drinking without requiring food to be consumed
- permit drinks to be purchased at a bar

For these purposes it excludes:

- restaurants

- cafes
- nightclubs
- hotels
- snack bars
- guesthouses
- boarding houses
- sporting venues
- music venues
- festival sites
- theatres
- museums
- exhibition halls
- cinemas
- concert halls
- casinos

5. Amount of relief available

The amount of relief available is up to £1,000 for each eligible property. There is no relief available under this scheme for properties with a rateable value of £100,000 or more. Eligibility for the relief and the relief itself will be assessed and calculated on a daily basis.

6. Applying for relief

The Council will automatically grant business rates relief for pubs as and when we are aware of businesses which may qualify for the relief. This policy will be published on the Council's website www.cherwell.gov.uk

If ratepayer wishes to apply for the relief they should contact the Council at business.rates@cherwell-dc.gov.uk

7. State aid

State Aid law is the means by which the European Union regulates state funded support to businesses. Providing discretionary relief to ratepayers is likely to amount to State Aid. However the relief will be State Aid compliant where it is awarded in accordance with the De Minimis Regulations.

The De Minimis Regulations allow an undertaking to receive up to €200,000 'de minimis' aid over a rolling three year period. If the ratepayer is receiving, or has

received any 'de minimis' aid granted during the current or two previous financial years (from any source), they should inform us when making the application or following receipt of the relief where no application is made.

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 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