

Cherwell District Council

Business Rates Retail Relief Policy

1. Introduction

The Government announced in the Autumn Statement 2014 that it will provide relief of up to £1,500 to all occupied retail properties with a rateable value of £50,000 or less for 2015-2016. This is an increase from the £1,000 announced for 2014-2015.

2 Qualifying properties

Properties which will benefit from the relief are those which are occupied with a rateable value of £50,000 or less, that are wholly or mainly being used as shops, restaurants, cafes or drinking establishments.

The following types of businesses will qualify for the relief:

Type of business	Example
Shops	Florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagents, hardware stores and supermarkets
Charity shops	
Opticians	
Post offices	
Furnishing shops/display rooms	Carpet shops, double glazing and garage doors
Car/caravan show rooms	
Second hand car lots	
Markets	
Petrol stations	
Garden centres	
Art galleries (where art is for sale/hire)	
Hair and beauty services	Hairdressers, nail bars, beauty salons and tanning shops
Shoe repairs/key cutting	
Travel agents	
Ticket offices	
Dry cleaners	
Launderettes	
PC/TV and domestic appliance repair	
Funeral directors	

Photo processing	
DVD and video rentals	
Tool hire	
Car hire	
Restaurants	
Takeaways	
Sandwich shops	
Coffee shops	
Pubs	
Bars	

3. Properties not eligible for relief

There are certain types of business which are not eligible for Retail Rate Relief.

Financial services	Banks, building societies, cashpoints, bureau de change, payday lenders, betting shops and pawnbrokers
Other services	Estate agents, letting agents and employment agencies
Medical services	Vets, dentists, doctors, osteopaths and chiropractors
Professional services	Solicitors, accountants, insurance agents, financial advisers and tutors
Post Office sorting offices	

Properties that are not reasonably accessible to visiting members of the public are also not entitled to retail rate relief.

4. Claiming retail relief

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

5. State Aid

Awards such as Retail Relief are required to comply with European Law on 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. Retail Relief is, however, State Aid compliant where it is provided in accordance with the De Minimis Regulations. We have to establish the award will not result in you ("the undertaking") having received more than €200,000 of De Minimis aid in a three year period and will send you a De Minimis Declaration form for completion and return.

6. How much relief will be available?

The total amount of government-funded relief available under the scheme is £1,000 for 2014-2015 and £1,500 for 2015-2016. The relief will be applied to the net bill after all other reliefs.

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. How payments will be made

Relief awarded will be credited against the Business Rates Bill.

9. Right of Appeal

If you disagree with a decision made under this policy, you must write and tell us why you think the decision is wrong, i.e. 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 7 days of decision.