

ENGLAND: BUSINESS RATES: EXPANDED RETAIL DISCOUNT – GUIDANCE

Written 3 April 2020

The Ministry of Housing & Local Government has issued guidance on the extended retail discount 2020 to 2021 coronavirus as announced in the budget 2020.

This 10 page PDF document can be found at:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/877758/Expanded_Retail_Discount_Guidance_02.04.20.pdf

The guidance is intended to support local authorities in administering the business rates expanded retail discount announced first in a Written Ministerial Statement on 27 January 2020 and expanded in the Budget on 11 March. This guidance applies to England only.

The guidance sets out the criteria which central government considers for this purpose to be eligible for the Expanded Retail Discount. The guidance does not replace existing legislation.

Introduction

The guidance refers to the fact that there will be a 100% discount for Business Rates to include the leisure and hospitality sectors.

The relief will apply to occupied retail, leisure and hospitality properties in the year 2020/21.

There will be no rateable value limit on the relief.

The document provides guidance to local authorities about the operation and delivery of the policy.

If you have specific queries from clients about the relief you should refer to the guidance.

Content of the guidance

The document outlines how the relief will be provided, and that central Government will reimburse billing authorities.

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

The guidance details the establishments and organisations eligible for the relief and you should refer to pages 5 -7 for the list. Page 8 also details businesses not eligible for the relief.

Annex A contains calculation examples for 2020/21.