

Business Rate Relief Scheme for Pubs

At the Spring 2017 Budget, the Chancellor announced a new relief scheme for pubs that have a rateable value below £100,000. Under the scheme eligible pubs will receive a £1,000 discount on their rates bill for 2017/18. Eligibility for the relief itself will be assessed and calculated on a daily basis.

South Holland District Council will administer the scheme in line with Government guidance set out in Annex B of Business Rates Information Letter (4/2017) using its discretionary powers under section 47 of the Local Government Finance Act 1988 to grant relief to qualifying ratepayers.

Eligibility Criteria

The scheme will be available to eligible occupied property with a rateable value of less than £100,000.

The majority of pubs are independently owned or managed and will not be part of chains. Where pubs are part of a chain, relief will be available for each eligible property in the chain, subject to meeting State Aid requirements.

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 should exclude:

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

In cases where eligibility is unclear, South Holland District Council will consider broader factors i.e. in meeting the stated intent of policy that it demonstrates the characteristics that would lead it to be classified as a pub, for example being

owned and operated by a brewery. Additionally, the Government recognises that local authorities may also wish to consider other methods of classification, such as the planning system and the use classes order to help them decide whether a property is a pub or not. However, permission for a particular use class will not necessarily mean that the property meets the definition of a pub.

Application for Pub Relief

Written applications are required

The maximum amount of retail relief is £1,000 in 2017/18. Where the net rates liability is lower, the pub relief will be no more than the value of the net rate liability.

Successful applicants will be notified of the amount of discretionary relief awarded by the issue of a new rates bill.

Ratepayers are required to notify the Council of any change in circumstances. The amount of pub relief will be recalculated on change in liability or occupation.

State Aid

Applicants for Retail Relief will be required to sign a declaration to confirm that, including this pub relief award of up to £1,000 in 2017/18 they will not have received more than €200,000 in total of De Minimis aid within the current financial year, or the previous two financial years.

Further information on State Aid can be found at <https://www.gov.uk/state-aid>

Decision Making

Decisions in respect of applications for Pub Relief will be made by officers.

Complaints and Appeals

Although there is no legal right of appeal against a discretionary rate relief decision, in keeping with good customer care practice and principles of open government, this policy provides a mechanism for review of any decision

If a ratepayer is unhappy with the decision made, full details should be submitted, in writing to the Business Rates Team within 30 days of notification of the decision.

The case will be reviewed independently of the original decision, and where the outcome remains the same the matter will be referred to the Portfolio Holder for Finance for further consideration.

We aim to conclude any review within 30 days.