



Business Rates Relief

Responding to COVID-19

Business Rates Relief

1. **Retail Business Rates Holiday:** for retail, hospitality and leisure businesses in England for the 2020 to 2021 tax year
 - a. **Eligibility:** any business based in England that is in the retail, hospitality and/or leisure sector
 - b. **How to access:** no action is required from you. This will apply to your next council tax bill in April 2020.
2. **Nursery Business Rates Holiday:** for nurseries in England for the 2020 to 2021 tax year
 - a. **Eligibility:** any business based in England where properties are occupied by providers of Ofsted Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage
 - b. **How to access:** no action is required from you. This will apply to your next council tax bill in April 2020.

Useful Links

[Business rates calculator](#)

[Retail business rates holiday guidance](#)

[Nursery business rates holiday guidance](#)

More information

1. Business rates holiday for retail, hospitality and leisure businesses

The government have introduced a business rates holiday for retail, hospitality and leisure businesses in England for the 2020 to 2021 tax year. Businesses that received the retail discount in the 2019 to 2020 tax year will be rebilled by their local authority as soon as possible.

a. Eligibility

You are eligible for the business rates holiday if:

- i. your business is based in England
- ii. your business is in the retail, hospitality and/or leisure sector

Businesses that will benefit from the relief will be those who's properties are wholly or mainly being used:

- i. as shops, restaurants, cafes, drinking establishments, cinemas and live music venues
- ii. for assembly and leisure
- iii. as hotels, guest & boarding premises and self-catering accommodation

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- This includes properties 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
 - 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/hire)

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- Properties that are being used for the provision of the following services to visiting members of the public:
 - Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc)
 - Shoe repairs/key cutting
 - Travel agents
 - Ticket offices e.g. for theatre
 - Dry cleaners
 - Launderettes
 - PC/TV/domestic appliance repair
 - Funeral directors
 - Photo processing
 - Tool hire
 - Car hire
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- Properties 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
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- Properties which are being used as cinemas
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- Properties that are being used as live music venues
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- Properties where the non-domestic part is being used for the provision of living accommodation as a business:
 - Hotels, Guest and Boarding Houses
 - Holiday homes
 - Caravan parks and sites
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- Properties that are being used for the assembly of visiting members of the public:
 - Public halls
 - Clubhouses, clubs and institutions
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- Properties that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities):
 - Sports grounds and clubs
 - Museums and art galleries
 - Nightclubs
 - Sport and leisure facilities
 - Stately homes and historic houses
 - Theatres
 - Tourist attractions
 - Gyms

The list below sets out the types of uses that the Government does not consider to be an eligible use for the purpose of this relief:

- Properties 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
 - Casinos and gambling clubs
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- Properties that are not reasonably accessible to visiting members of the public
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b. How to access

No action is required from you. This will apply to your next council tax bill in April 2020. However, local authorities may have to reissue your bill automatically to exclude the business rate charge. They will do this as soon as possible.

You can estimate the business rate charge you will no longer have to pay this year using the business rates calculator.

Further guidance for local authorities is available in the expanded retail discount guidance.

1. Nursery Business Rates Holiday

The Government have introduced a business rates holiday for nurseries in England for the 2020 to 2021 tax year.

a. Eligibility

- i. Properties that will benefit from the relief will be those occupied by providers on Ofsted's Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage
- ii. To qualify for the relief the property should be wholly or mainly being used for the above qualifying purpose. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation.
- iii. For the avoidance of doubt, businesses in this category which have closed temporarily due to the Government's advice on COVID-19 should be treated as occupied for the purposes of this relief

b. How to access

No action is required from you. This will apply to your next council tax bill in April 2020.

Useful Links

[Business rates calculator](#)

[Retail business rates holiday guidance](#)

[Nursery business rates holiday guidance](#)

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