

# **Application for Business Rates Retail, Hospitality and Leisure Relief 2022-23**

1. Account details for which relief is being claimed:

Account number:	
Ratepayer Name:	

2. Property for which relief is being claimed:

<i>Property Address:</i>          
--

3. Please confirm how the property is being used:

.....

4. I can confirm that my property/properties is/are wholly or mainly used for one of the categories listed in Appendix A.

--

5. If your property is not used for one of the purposes listed in part 1 of Appendix A but you believe that you may still qualify for the relief, please detail below the type of business that is conducted from the property (the Council may inspect your property to clarify this).

.....

.....

.....

6. Please confirm that your company or business has not, including the Retail Relief you are applying for, received more than £110,000 in Retail Rate Relief in the past three years. Y/N

--

7) Please confirm that your company or business does not exceed the subsidy or Small Amounts of Financial Assistance Allowance as detailed in Appendix B. Y/N

--

Should your circumstances change, and you no longer meet the qualifying criteria, you must notify us within 21 days so that your award can be reviewed from the date the change occurred. You can do this by submitting these details using our evidence upload link at [www.harrow.gov.uk/bratesevidence](http://www.harrow.gov.uk/bratesevidence)

By signing this form, you agree that, to the best of your knowledge, the information contained in it is true and complete to the best of your knowledge and belief. Wilfully making a false statement on

this application form is an offence and may result in legal proceedings being taken against you.

You must continue to make payments of your Business Rates, as shown on your most recent Business Rates bill until such time as you receive a revised notice. Making this application, does not mean you should stop or reduce the payments requested.

The authority is required by law to protect the public funds it administers. We may share information you provide with other bodies responsible for auditing, or administering public funds, or where undertaking a public function, in order to prevent and detect fraud. We may also share information you provide to a Specified Anti-Fraud Organisation (SAFO) for the purposes of preventing and detecting fraud. For further details on this, please visit [www.harrow.gov.uk/privacy](http://www.harrow.gov.uk/privacy) and select Corporate Anti-Fraud Team.

#### 7. Declaration:

I confirm that I am authorised to sign on behalf of: \_\_\_\_\_

Name .....

Signature .....

Date .....

Position in Organisation.....

Telephone .....

Email .....

Please return this application by uploading the completed form at  
[www.harrow.gov.uk/bratesevidence](http://www.harrow.gov.uk/bratesevidence)

Or return by post to Harrow Council, Business Rates, PO Box 731, Harrow, HA3 3RG

For full information about this relief policy, please visit our pages at [www.harrow.gov.uk/bratesrelief](http://www.harrow.gov.uk/bratesrelief)

## **Appendix A 2022/23 Retail, Hospitality and Leisure Rate Relief Scheme**

Hereditaments that meet the eligibility for Retail, Hospitality and Leisure scheme will be occupied hereditaments which meet all the following conditions for the chargeable day:

- a) they are wholly or mainly being used:
  - i. as shops, restaurants, cafes, drinking establishments, cinemas or live music venues
  - ii. for assembly and leisure; or
  - iii. as hotels, guest & boarding premises or self-catering accommodation
- b) We consider shops, restaurants, cafes, drinking establishments, cinemas and live music venues to mean the following:

### **i. Hereditaments that are 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)

### **ii. Hereditaments that are being used for the provision of the following services to visiting members of the public:**

- Hair and beauty services (such as: hairdressers, 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

### **iii. Hereditaments 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

### **iv. Hereditaments which are being used as cinemas**

**v. Hereditaments that are being used as live music venues:**

- Live music venues are hereditaments wholly or mainly used for the performance of live music for the purpose of entertaining an audience. Hereditaments cannot be considered a live music venue for the purpose of business rates relief where a venue is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).
- Hereditaments can be a live music venue even if used for other activities, but only if those other activities (i) are merely ancillary or incidental to the performance of live music (e.g. the sale/supply of alcohol to audience members) or (ii) do not affect the fact that the primary activity for the premises is the performance of live music (e.g. because those other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).
- There may be circumstances in which it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this would be clear in most circumstances, guidance on this may be found in [Chapter 16 of the statutory guidance \(https://www.gov.uk/government/publications/explanatory-memorandum-revised-guidance-issued-under-s-182-of-licensing-act-2003\)](https://www.gov.uk/government/publications/explanatory-memorandum-revised-guidance-issued-under-s-182-of-licensing-act-2003) issued in April 2018 under section 182 of the Licensing Act 2003.

a) We consider assembly and leisure to mean:

**i. Hereditaments 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
- Wellness centres, spas, massage parlours
- Casinos, gambling clubs and bingo halls

**ii. Hereditaments that are being used for the assembly of visiting members of the public:**

- Public halls
- Clubhouses, clubs and institutions

b) We consider hotels, guest & boarding premises and self-catering accommodation to mean:

**i. Hereditaments 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

To qualify for the relief, the hereditament should be wholly or mainly being used for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a test on use rather than occupation. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief.

The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied retail uses that exist. There will also be mixed uses. However, it is intended to be a guide for Harrow for the purposes of the scheme. Particular properties not listed but broadly similar in nature

to those above may be considered eligible for the relief, however any decision by Harrow will be final.

## **1. Exclusions**

The list below sets out the types of uses that the Government, and therefore Harrow, does not consider to be eligible to this and which will not be eligible to apply under Harrow's scheme. Any properties similar to those below will therefore also not be eligible for the relief under Harrow's local scheme.

- I. Hereditaments 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, short-term loan providers, betting shops)
  - Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
  - Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, employment agencies, estate agents, letting agents)
  - Post office sorting offices
- II. Hereditaments that are not reasonably accessible to visiting members of the public.**

Additionally, no applications shall be awarded a reduction under this scheme where they relate to Advertising Rights, Car parks and car park spaces, Communication stations and masts, Show flats, land used for storage, and properties in the process of being redeveloped for domestic use; as these hereditaments are also specifically excluded under this scheme.

## **Appendix B 2022-23 Retail , Hospitality and Leisure Rate Relief Policy**

The Retail Hospitality and Leisure Scheme is likely to amount to subsidy. Any relief provided by local authorities under this scheme will need to comply with the UK's domestic and international subsidy control obligations (See the [BEIS guidance for public authorities](#) which explains the subsidies chapter of the UK-EU Trade and Cooperation Agreement (TCA), World Trade Organisation rules on subsidies, and other international subsidy control commitments).

To the extent that a local authority is seeking to provide relief that falls within the Small Amounts of Financial Assistance Allowance, Article 364 of the TCA allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to 325,000 Special Drawing Rights (£343,000 as at 9 December 2021) in a three-year period (consisting of the 2022/23 year and the two previous financial years). Expanded Retail Discount granted in either 2020/21 or 2021/22 does not count towards the £343,000 allowance but BEIS business grants (throughout the 3 years) and any other subsidies claimed under the Small Amounts of Financial Assistance limit should be counted.