

APPENDIX 2 – NNDR Discretionary Discount Scheme - Retail Rate Relief Scheme for 2019/20 and 2020/21

1. Properties that will benefit from the relief will be occupied hereditaments with a rateable value of less than £51,000, that are wholly or mainly being used as shops, restaurants, cafes and drinking establishments.
2. Shops, restaurants, cafes and drinking establishments are defined as:
 - **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)
 - **Hereditaments 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
 - **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

3. To qualify for the relief the hereditament should be wholly or mainly being used as a shop, restaurant, cafe or drinking establishment. 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.
4. The list below sets out the types of uses that are not considered to be retail use for the purpose of this relief
 - **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, 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
 - **Hereditaments that are not reasonably accessible to visiting members of the public**
 - Cinemas, theatres and museums are outside the scope of the scheme,
 - Nightclubs and music venues which are not similar in nature to the hereditaments described above
 - Premises used for sport or physical recreation (e.g. gyms) are also outside the scope of the discount
5. The total amount of relief available for each property for 2019-20 and 2020/21 under this scheme is one third of the bill, after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, excluding those where local authorities have used their discretionary relief powers introduced by the Localism Act which are not funded by section 31 grants². There is no relief available under this scheme for properties with a rateable value of £51,000 or more.
6. 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.
7. **State Aid**

Relief will not be awarded where the award of relief would not comply with EU law on State Aid. The application form requires the ratepayer to confirm that they have not received any other State Aid that exceeds in total €200,000, including any other rates relief (other than exemptions,

transitional or mandatory reliefs) being granted for premises other than the one to which the declaration and letter relates, under the De Minimis Regulations EC 1407/2013.