

## **BUSINESS RATES RETAIL DISCOUNT**

From 1 April 2019, the Government has introduced a new rate relief discount to provide support to retailers for the financial years 2019/20 and 2020/21. Retail Discount is awarded as a reduction in your business rate liability and will equate to one-third of the bill.

The qualifying criteria to award retail discount are-

- a) The rateable value of the property is less than £51,000 **and**
- b) The property is occupied, **and**
- c) The property is wholly or mainly being used for a qualifying retail purpose (please refer to the enclosed guidance), **and**
- d) The award of rate relief would comply with the European Union Regulations concerning State Aid (please refer to the enclosed guidance).

To apply for retail discount, please complete the application form and return by e-mail to [nndr@nfdc.gov.uk](mailto:nndr@nfdc.gov.uk) or by post to-

**Business Rate Team, New Forest District Council,  
Appletree Court, Beaulieu Road, LYNDHURST, SO43 7PA**

If you have any questions about the retail discount scheme, please contact us on 01590 646119.

**Business Rates Team**  
**New Forest District Council**  
[nndr@nfdc.gov.uk](mailto:nndr@nfdc.gov.uk)  
Tel: 01590 646119

**Application for Business Rates Retail Discount for the period 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2021**

**Name and correspondence address of ratepayer**

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**The address for which you are making your claim for retail discount**

Business rate account no:

**Please provide a brief description of the nature of the business and indicate the group number from the enclosed guidance**

**Group number (see guidance):**

**Nature of the business:**

**European Union State Aid**

Please tick as appropriate-

I have not received De Minimis State Aid in any of the last 3 financial years

I have received De Minimis State Aid in the last 3 financial years as detailed below-

Please state the amount of the aid provided, its nature, the provider and the date received

I confirm that I am authorised to make an application for Retail Discount in respect of the above property.

**Signature of ratepayer**

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**Print name and Date**

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**Capacity of person signing**

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**Contact details**

If you agree for us to contact you by phone or e-mail about this application or your business rate account, please provide your contact details below. To view our privacy notice, visit [newforest.gov.uk/BusinessratesPrivacyNotice](http://newforest.gov.uk/BusinessratesPrivacyNotice)

Daytime phone number:

E-mail address:

**BUSINESS RATES RETAIL DISCOUNT  
GUIDANCE CONCERNING THE DEFINITION OF A QUALIFYING RETAIL PURPOSE**

|                |   |
|----------------|---|
| <b>GROUP 1</b> | <b>Properties that are occupied and are wholly or mainly being used for the sale of goods to visiting members of the public; including-</b>                       |
|                | Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, 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  |
|                | Markets   |
|                | Petrol stations   |
|                | Garden centres  |
|                | Art galleries (where art is for sale / hire)  |
| <b>GROUP 2</b> | <b>Properties that are occupied and are wholly or mainly being used for the provision of the following services to visiting members of the public; including-</b> |
|                | Hair and beauty services (such as: hair dressers, nail bars, beauty salons, tanning shops, etc)   |
|                | Shoe repairs / key cutting  |
|                | Travel agents   |
|                | Ticket Offices  |
|                | Dry cleaners  |
|                | Launderettes  |
|                | PC / TV / domestic appliance repair   |
|                | Funeral directors   |
|                | Photo processing  |
|                | DVD rentals   |
|                | Tool hire   |
|                | Car hire  |
|                | Car repairs/servicing   |

**BUSINESS RATES RETAIL DISCOUNT  
GUIDANCE CONCERNING THE DEFINITION OF A QUALIFYING RETAIL PURPOSE**

|                |   |
|----------------|---|
| <b>GROUP 3</b> | <b>Properties that are occupied and are wholly or mainly being used for the sale of food and / or drink to visiting members of the public; including-</b> |
|                | Restaurants   |
|                | Takeaways   |
|                | Sandwich shops  |
|                | Coffee shops  |
|                | Pubs  |
|                | Bars  |

The properties included in the three groups are not intended to be exhaustive as there are many and varied retail uses that exist.

In addition, the Government has set out the types of uses it does not consider to be a qualifying retail premises for the purpose of this discount-

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| <b>Properties that are being used for the provision of the following services to visiting members of the public</b>             |
| Financial services (e.g. banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawn brokers) |
| Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)  |
| Professional services (e.g. solicitors, accountants, insurance agents, financial advisers, tutors)                              |
| Other services (e.g. estate agents, letting agents, employment agencies)  |
| Post office sorting office  |

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| <b>Properties that are not reasonably accessible to visiting members of the public</b>  |
| Generally speaking, the government does not consider other assembly or leisure uses beyond those listed to be retail uses for the purpose of the discount. For example, cinemas, theatres and museums are outside the scope of the scheme, as are nightclubs and music venues. Properties used for sport or physical recreation (e.g. gyms) are also outside the scope of the discount. |

**BUSINESS RATES RETAIL DISCOUNT  
GUIDANCE CONCERNING EUROPEAN UNION STATE AID**

State Aid law is the means by which the European Union regulates state funded support to businesses. Providing a business rate discount will amount to State Aid. However, retail discount will be State Aid compliant where it is provided in accordance with the De Minimis Regulations (1407/2013).

The De Minimis Regulations allow an undertaking to receive up to €200,000 of De Minimis State Aid in a 3 year period (consisting of the current financial year and the 2 previous financial years).

Further information on State Aid law can be found at [gov.uk/guidance/state-aid](http://gov.uk/guidance/state-aid)

Included as part of the retail discount application is a question regarding State Aid. If you have not received any other De Minimis State Aid in any of the last 3 financial years, please tick the relevant box.

Alternatively, if you have received De Minimis State Aid, please provide details of-

- the amount of State Aid provided,
- its nature,
- the provider, and
- the date the State Aid was received.