

Appendix A



NATIONAL NON-DOMESTIC RATE RELIEF:

CRITERIA FOR THE GRANTING OF DISCRETIONARY RELIEF BY CAMBRIDGE CITY COUNCIL TO RETAIL PROPERTIES

Under section 47 of the Local Government Finance Act 1988 the Cambridge City Council will use its powers to grant rate relief to properties in the following circumstances.

- **The property is occupied;**
- **The property has a rateable value of £50,000 or less;**
- **The property is being wholly or mainly used as a shop, restaurant, café or drinking establishment; and**
- **The relief is in respect of the 2014/15 and 2015/16 financial years only.**

N.B.

The property must be wholly or mainly used as a retail property i.e. more than half of the premises must actually be used for these purposes.

An emphasis will be placed on the actual use of the property rather than full reliance on the description of individual properties in the local rating list.

Overleaf are examples of properties that are considered eligible and those that are not. This list is not exhaustive.

Eligible

It is considered shops, restaurants, cafes and drinking establishments to mean premises that are being used for the sale of goods to visiting members of the public:

- Shops (such as: florist, bakers, butchers, grocers, greengrocers, jewellers, opticians, stationers, off licence, chemists, newsagents, hardware stores, charity, supermarkets etc.)
- Post offices, Markets, Petrol Stations, Garden Centres, Second hand car lots.
- Show & display rooms (such as: furnishing, double glazing, garage doors, kitchen / bathroom, carpet, cars & caravans etc.)
- Art Galleries (where art is for sale / hire)

Or properties providing 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, Dry cleaners, Launderettes.
- Travel agents, Ticket offices e.g. for theatre.
- PC/ TV/ domestic appliance repair, DVD/ video rentals, Photo processing
- Funeral directors
- Tool hire, Car hire.

Or properties being used for the sale of food and/ or drink to visiting members of the public:

- Restaurants, Takeaways, Sandwich shops, Coffee shops, Pubs, Bars

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 as to the types of uses that Council and Government considers for this purpose to be retail.

Not Eligible

In accordance with the Government's guidance on awarding "Retail" Rate Relief, the Council considers the following not to be "retail premises" and will not be eligible for relief under the scheme:

- Financial services (e.g. banks, building societies, cash points, bureau 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 office
- Hereditaments that are not reasonably accessible to visiting members of the public

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