Account name

Billing address

Resources Directorate

Business Rates

PO Box 236

Erith

DA8 9HH

contact: Business Rates team

tel: 020 8359 2735

email: [businessrates@barnet.gov.uk](mailto:businessrates@barnet.gov.uk)

date: 4th June 2021

our reference: NDR/ACT REF

Dear Sir/Madam,

**RE: Expanded Retail and Nursery Discount 2021/22**

**RE: National Non Domestic Rates – DESCRIPTION – PROPERTY ADDRESS**

At the Budget on 3 March 2021, the Chancellor announced that eligible ratepayers will receive a discount on their business rates bills for the year 2021/22 of 100% for the first three months and 66% for the remainder of the year until 31st March 2022.

Please find enclosed application for you to complete and return to us to apply for the remaining 66% discount for the period 1st July 2021 – 31st March 2022. Please ensure all fields are completed to prevent any delays. Once completed please return to us, via the methods listed below:

**Post:** Resources Directorate, Business Rates, PO Box 236, Erith, Kent, DA8 9HH

**Email:** [businessrates@barnet.gov.uk](mailto:businessrates@barnet.gov.uk)

If you are returning your application via **email**, please add your account reference and NDRDIS into the subject line to enable the Council to easily identify your application.

If you have any further queries relating to this matter, please contact the Business Rates department at the contact details above.

Yours faithfully,



Business Rates Team



**Expanded Retail and Nursery Discount – Qualifying Criteria**

**Section 1**

Occupied properties that are wholly or mainly being used:

1. **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
* Employment agencies
* Estate agents and letting agents
* Betting shops

**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 issued in April 2018 under section 182 of the Licensing Act 2003

3. 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

4. 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

**Section 2**

Please note that the following types of uses are not eligible for Retail relief.

1. **Properties that are being used for the provision of the following services to visit members of the public:**

* Financial services (e.g. banks, building societies, cash points, bureaux de change, short-term loan providers)
* Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
* Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers)
* Post office sorting offices

1. **Properties that are not reasonably accessible to visiting members of the public**

**Section 3 Nursery Discount**

Properties that will benefit from the relief will be hereditaments which are occupied by providers on Ofsted’s Early Years Register and which are wholly or mainly used for the provision of the Early Years Foundation Stage.

To qualify for the relief the hereditament 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. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief. For the avoidance of doubt, hereditaments which have closed temporarily due to the government’s advice on COVID-19 should be treated as occupied for the purposes of this relief.

**Application for Expanded Retail and Nursery Discount 2021/22**

**Please read the enclosed qualifying criteria and answer all questions to the best of your knowledge**

1. **Account Details for which relief is being claimed**

Account Reference

Occupier

1. **Property for which relief is being claimed**

**Declaration**

I confirm that:

1. The above property is wholly or mainly used for the following purpose(s):

**......................................................................................................................................**

1. I believe that the occupation qualifies under one or more of the categories of occupation listed

in Section 1 of the qualifying criteria.

**YES / NO**

1. I acknowledge and accept the discount in question is for the period 1st July 2021 to 31st March 2022 only.
2. I confirm this award shall comply with the cash cap on claiming the Expanded Retail Discount on the basis that, including this award, I (together with any other companies in the same Group) shall not receive (from 1 July 2021 onwards) more than £2 million of Expanded Retail Discount in 2021/22 for properties which based on the coronavirus rules at 5 January would have been required to closed and £105,000 for other eligible properties (up to a cap of £2 million for all properties)within 2021/22.
3. Please clarify which cash cap you are claiming under

Mandated to close during lockdown £2,000,000

Remained open during lockdown £105,000

1. If you are applying under Nursery Discount, please confirm you do not exceed the £105,000 cash cap.

**YES / NO**

Should your circumstances change in the future so that your organisation no longer meets the qualifying criteria, you must notify us immediately so that the Retail relief can be removed from the date the change occurred. Furthermore, if any additional reliefs are applicable to you the Council will be in contact.

By signing the form, you agree that, to the best of your knowledge, the information contained on the form is complete and is not false. Wilfully making a false statement on the application form is an offence and may result in us taking legal action against you.

Name

Signature

Position in Organisation

Telephone

Email

Date

Please return to: Resources Directorate, Business Rates PO Box 236, Erith, Kent, DA8 9HH or email [Businessrates@barnet.gov.uk](mailto:Businessrates@barnet.gov.uk)

**If you return your form via email, please add NDRDIS to the subject, along with your account reference.**