

AGENDA ITEM NO. 15	
COUNCIL	
Date	8 MAY 2014
Title	RATE RELIEF POLICY - AMENDMENT

<p>1. PURPOSE/SUMMARY</p> <p>Council received a report setting out changes required to the Council’s Rate Relief Policy following the Government’s announcement of a number of initiatives to ease the burden of Business Rates, at its meeting on 27 February 2014. At this meeting Council approved these changes.</p> <p>On 1 April 2014 the Government issued revised guidance regarding the operation and scope of the new relief for re-occupation of previously empty retail premises.</p> <p>This requires the Council to amend its Rate Relief Policy. This further report updates the reference within the Policy reflecting these changes. It does not mean that the Policy changes in cost to the Council.</p> <p>The only change to the Policy is therefore in its reference to the above relief.</p>

<p>2. KEY ISSUES</p> <ul style="list-style-type: none"> This change is an amendment to the Rate Relief Policy at no cost.

<p>3. RECOMMENDATIONS</p> <p>It is agreed to accept the recommendation of Cabinet at its meeting of 24 April 2014 that:</p> <ul style="list-style-type: none"> That the Council’s Rate Relief Policy is amended to the attached. 								
<table border="1"> <tr> <td>Wards Affected</td> <td>All</td> </tr> <tr> <td>Forward Plan Reference No. (if applicable)</td> <td>These proposals are included in the Forward Plan.</td> </tr> <tr> <td>Portfolio Holder(s)</td> <td>Councillor Michael Humphrey Portfolio Holder for Finance</td> </tr> <tr> <td>Report Originator</td> <td>Geoff Kent, Head of Customer Services Email: gkent@fenland.gov.uk Tel: 01354 622290</td> </tr> </table>	Wards Affected	All	Forward Plan Reference No. (if applicable)	These proposals are included in the Forward Plan.	Portfolio Holder(s)	Councillor Michael Humphrey Portfolio Holder for Finance	Report Originator	Geoff Kent, Head of Customer Services Email: gkent@fenland.gov.uk Tel: 01354 622290
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Portfolio Holder(s)	Councillor Michael Humphrey Portfolio Holder for Finance							
Report Originator	Geoff Kent, Head of Customer Services Email: gkent@fenland.gov.uk Tel: 01354 622290							

Contact Officer(s)	Geoff Kent, Head of Customer Services Email: gkent@fenland.gov.uk Tel: 01354 622290 Rob Bridge, Corporate Director and Chief Finance Officer Email: robbridge@fenland.gov.uk
Background Paper(s)	Rate Relief Policy Report to Cabinet 27 February 2014 meeting

1. AMENDMENTS REQUIRED TO THE RATE RELIEF POLICY

- 1.1 The revised Rate Relief Policy approved on 27 February 2014 included a new relief for former unoccupied retail premises that are brought back into use as shown below.
- 1.2 **A 50% discount for up to 18 months, for ratepayers occupying certain types of retail properties (known as “relevant retail premises”, see Annex B) that had previously been empty for at least 1 year.** Properties re-occupied between 1 April 2014 and 31 March 2016 inclusive will qualify for this discount subject to state aid limits.
- 1.3 The purpose of this measure is to encourage the re-occupation of empty retail premises and to support businesses taking the decision to reopen retail premises that closed previously, by helping reduce their running costs for the key first few months of trading.
- 1.4 The Government issued guidance on 1 April 2014 that advised that these properties can now be used “for any use (i.e. not just retail uses) except for [properties] wholly or mainly being used as betting shops, payday loan shops, and pawn brokers”.
- 1.5 The guidance also stated that “authorities may choose not to grant the relief if they consider that appropriate, for example where granting the relief would go against the authority’s wider objectives for the local area or where it would not help a shopping area to thrive”.
- 1.6 With the emphasis on helping the reinvigoration and bringing back into use of previous empty property, it is recommended that other than the restrictions on further use detailed in section 1.4 above, the Council does not limit the application of this relief further.
- 1.7 The revised Rate Relief Policy is attached as Annex A. The **only change** therein is amended wording in category “ERP” as shown on Page 3 of the Policy.
- 1.8 An expanded version (the terms of which are as Annex A) has been produced. This gives customers more information about Rate Relief and helps them understand the reliefs available, as well as their possible eligibility for them. This document is attached: Annex D.

2. COSTS TO THE COUNCIL

- 2.1 The Government will reimburse Councils for relief granted in section 1 above. Payments will be made “on account” during 2014-15 based on estimates of relief take-up that all Councils have provided to the Government. Any balancing payment required by, or to Councils at 31 March 2015 will be made at that time.

ANNEXES TO THIS REPORT

These are separate PDF documents that are referred to, and circulated with this report. They are:-

- | | |
|---------|---|
| Annex A | Amended Rate Relief policy. |
| Annex B | Types of property deemed as “Retail” in respect of their last use before they were unoccupied. |
| Annex C | Types of Property deemed as “Retail” in order that the discount of up to £1,000 may be granted. |
| Annex D | Amended Rate Relief policy – expanded document for customer information. |

ANNEX A AMENDED RATE RELIEF POLICY

Fenland District Council – Discretionary Rate Relief – From 1 April 2014 – Page 1 of 3

Our Code	Type of organisation	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
CV	VILLAGE HALLS	Registered Charities Not Registered	80% 0%	0% 50%	80% 50%
CY	YOUTH ORGANISATIONS To be defined as an organisation catering wholly or mainly for persons under the age of 18 years	Occupying a property wholly or mainly for the purposes of youth recreation: Registered Charities Not Registered Charities	 80% 0%	 20% 100%	 100% 100%
CS	SPORTING CLUBS AND ASSOCIATIONS	Whose membership is at all times open to the general community and whose rules do not contravene the DETR Guidelines: Registered Charities Not Registered Charities	 80% 0%	 0% 50%	 80% 50%
CM	MUSEUMS Museums or trusts, who preserve and exhibit items of historical interest for the benefit of the general public	Registered Charities Not Registered Charities	80% 0%	20% 50%	100% 50%
CW	VILLAGE ASSOCIATION OR COMMITTEES	Providing recreational facilities for the local community: Registered Charities Not Registered Charities	 80% 0%	 0% 50%	 80% 50%
CB	CITIZENS ADVICE BUREAU	Registered Charity	80%	20%	100%
CC	REGISTERED CHARITIES (a) Samaritans, St John Ambulance, Red Cross, WRVS, St Raphael Club etc (b) Richmond Fellowship Workschemes (QEST), Papworth Trust etc	Providing a voluntary service to the public without charge either locally, nationally or internationally Providing a service to the public without charge which directly contributes to the economic development of the area and/or which contributes to the achievement of the Fenland Performance Plan	 80% 80%	 20% 20%	 100% 100%
CD	OTHER REGISTERED CHARITIES NOT INCLUDED ELSEWHERE	Registered Charities	80%	0%	80%
CP	PLAY GROUPS	Registered Charities Not Registered Charities	80% 0%	0% 50%	80% 50%
CT	THEATRES	Registered Charities Not Registered Charities	80% 0%	20% 50%	100% 50%
CE	CHARITABLE ORGANISATIONS	Carrying out or co-ordinating charitable work: Registered Charities Not Registered Charities	 80% 0%	 0% 50%	 80% 50%
CX	CHRISTMAS LIGHTING COMMITTEES	In respect of properties used for storing Christmas lighting equipment: Registered Charities Not Registered Charities	 80% 0%	 0% 80%	 80% 80%
CR	COMMUNITY AMATEUR SPORTS CLUBS	Registered Charities	80%	0%	80%

Fenland District Council – Discretionary Rate Relief – From 1 April 2014 – Page 2 of 3

Type	Type of organisation	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
1	Rural Rate Relief Sole Post Office or sole combined Post Office/ General store	Rateable Value under £8,500	50%	50%	100%
2	Rural Rate Relief Sole Post Office or sole combined Post Office/ General store	Rateable Value between £8,500 and £16,500	Nil	50%	50%
3	Rural Rate Relief Sole General store	Rateable Value under £8,500	50%	50%	100%
4	Rural Rate Relief Sole General store	Rateable Value between £8,500 and £16,500	Nil	50%	50%
5	Rural Rate Relief Food Stores (wholly or mainly selling food on a retail basis, excluding confectionary and excluding supply of food in the course of catering).	Rateable Value under £8,500 and that that qualify for Mandatory Relief	50%	50%	100%
6	Rural Rate Relief Other General Stores or Food Stores (includes confectionists, takeaways)	Rateable Value under £8,500	Nil	50%	50%
7	Rural Rate Relief Other General Stores or Food Stores	Rateable Value between £8,500 and £16,500	Nil	30%	30%
8	Rural Rate Relief Sole Public House	Rateable Value under £12,500	50%	50%	100%
9	Rural Rate Relief Sole Petrol Filling Station	Rateable Value under £12,500	50%	50%	100%
10	Rural Rate Relief Farm Diversification Enterprise	Rateable Value under £8,500	50%	50%	100%
11	Rural Rate Relief Other businesses in a Rural Settlement	Rateable Value under £16,500	Nil	100%	100%

Note: For the types of Rural Rate Relief listed above, where a property falls into more than one category, they will be entitled to the highest relief amount shown for any of the qualifying categories.

Fenland District Council – Discretionary Rate Relief – From 1 April 2014 – Page 3 of 3

Type	Type of property	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
NCE	Newly completed empty properties	For up to 18 months for properties completed between 1 October 2013 and 30 September 2016 inclusive Subject to State Aid limit (see note)	Nil	100%	100%
ERP	Certain former Retail properties occupied after being empty for at least one year	For up to 18 months for properties re-occupied effective between 1 April 2014 and 31 March 2016 inclusive. Subject to State Aid limit (see note) The Government has prescribed the former use of the properties covered by this relief – see <u>Annex B</u> attached to this Policy.	Nil	50%	50%
TCD	Certain Retail properties with a rateable value not exceeding £50,000	For up to 2 years, effective between 1 April 2014 and 31 March 2016 inclusive. Subject to State Aid limit (see note) The Government has prescribed the properties covered by this relief – see <u>Annex C</u> attached to this Policy.	Nil	£1,000	£1,000

State Aid conditions

State Aid conditions apply to these reliefs. These are European Union regulations that regulate state funded aid to businesses. It is the Government's view that these reliefs constitute state aid. State aid can be given provided that it does not exceed €200,000 in any three year period (about £165,000 overall or £55,000 per year).

In deciding if State Aid limits apply, we need to bear in mind ratepayers who have more than one property, whether in Fenland or elsewhere. This will obviously mean that national retail chains will not qualify for these reliefs. In each case, Officers will need to satisfy themselves of these limits and therefore ratepayers will need to complete a "De Minimis declaration" (see Annex D) to enable this.

ANNEX B

TYPES OF PROPERTY DEEMED AS “RETAIL” IN RESPECT OF THEIR LAST USE BEFORE THEY WERE UNOCCUPIED

The Government advises that these categories of properties can be classed as “retail” for the purposes of Rate Relief type “ERP” that are **certain former Retail properties occupied after being empty for at least one year**

In relation to a premises’ previous use for the purposes of Reoccupation Relief we consider retail to mean:-

Hereditaments that were being used for the sale of goods to visiting members of the public:

- 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
- Second hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

Hereditaments that were being used for the provision of the following services principally 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
- DVD/ video rentals
- Tool hire
- Car hire

Hereditaments that were being used for the provision of the following services principally to visiting members of the public:

- Financial services (e.g. banks, building societies, bureaux de change, payday loan shops, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)

Hereditaments that were being used for the sale of food and/ or drink to visiting members of the public:

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

ANNEX C

TYPES OF PROPERTY DEEMED AS “RETAIL” IN ORDER THAT THE DISCOUNT OF UP TO £1,000 MAY BE GRANTED

The Government advises that these categories of properties can be classed as “retail” for the purposes of Rate Relief type “TCD” that are **Certain Retail properties with a rateable value not exceeding £50,000**

These are these types of properties:-

Hereditaments that were being used for the sale of goods to visiting members of the public:

- 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
- Second hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

Hereditaments that were being used for the provision of the following services principally 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
- DVD/ video rentals
- Tool hire
- Car hire

Hereditaments that were being used for the sale of food and/ or drink to visiting members of the public:

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

They are NOT these types of properties, that are excluded from eligibility for this relief:-

Hereditaments that were being used for the provision of the following services principally to visiting members of the public:

- Financial services (e.g. banks, building societies, bureaux de change, payday loan shops, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)

Annex D

Rate Relief Policy

May 2014 version 1



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Introduction

This document is our Rate Relief Policy. It tells you:-

- The types of Rate Relief available,
- The qualifying conditions for relief,
- Where to get help and information.

It refers to National Non-Domestic Rates, which is shortened to “NNDR”. NNDR is also called “Business Rates”.

These are payable in respect of all non-domestic properties.

For more information please see www.gov.uk/introduction-to-business-rates/overview

Aims and objectives

This policy serves two purposes:-

- For customers – it explains our approach to debt collection, including how to avoid further recovery action and what to do if you have problems paying.
- For staff – the approach we will take in raising and creating debts, how we will collect them and how to respond to customers who cannot pay or customers who will not pay their debts.

How this policy can help you

It can help you save money off your NNDR bill.

If you have any questions about NNDR, please contact us:-

The quickest way to get further information is to log-onto our website for help and advice (you can also pay your NNDR this way, quickly and easily as well):-

fenland.gov.uk

Other help and advice:-

Ring us on 01354-654321

Email us at businessrates@fenland.gov.uk

The one thing anyone with a debt should not do is to ignore it.

Types of relief available

The table below shows the types of reliefs available:-

- Mandatory – relief set by the Government. Once you prove that you are a registered charity to us, we will award this relief.
- Discretionary – relief set by Fenland District Council. We will award this if you complete an application form and provide certain further information.

Is my business a charity?

To find out more about which businesses are charities, how to set up a charity and other useful information about charities:-

charitycommission.gov.uk

Fenland District Council – Discretionary Rate Relief categories

Our Code	Type of organisation	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
CV	<p>VILLAGE HALLS</p> <p>These are a community facility that is available to the public in a particular area for community-related recreational activities.</p> <p>Village Halls are often charitable because they held on trust to be used for purposes set out by the Recreational Charities Act 1958.</p> <p>Note that to qualify for Mandatory Relief, the Village Hall itself must be a registered charity, otherwise we can only grant discretionary relief.</p>	Registered Charities	80%	0%	80%
		Not Registered Charities	0%	50%	50%
CY	<p>YOUTH ORGANISATIONS</p> <p>These are organisations that have been set up to cater for people under 18 years old, for the purpose of providing recreation.</p> <p>In all cases, most or all of the people using the facility must be aged under 18 years old.</p> <p>We will need evidence of the size of membership and age distribution.</p>	Registered Charities	80%	20%	100%
		Not Registered Charities	0%	100%	100%
CS	<p>SPORTING CLUBS AND ASSOCIATIONS</p> <p>These are organisations that have been set up to for the purpose of providing recreation.</p> <p>They need to be open to the wider community.</p> <p>They are generally sports clubs such as football clubs, etc.</p>	Registered Charities	80%	0%	80%
		Not Registered Charities	0%	50%	50%
CM	<p>MUSEUMS</p> <p>A museum is an institution that cares for (conserves) a collection of artifacts</p>	Registered Charities	80%	20%	100%
		Not	0%	50%	50%

Our Code	Type of organisation	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
	<p>and other objects of scientific, artistic, cultural, or historical importance and makes them available for public viewing through exhibits that may be permanent or temporary.</p> <p>The general public must benefit from the museum.</p>	Registered Charities			
CW	<p>VILLAGE ASSOCIATION OR COMMITTEES</p> <p>A local Association or Committee that has been set up to provide recreational facilities for a local community.</p> <p>This is normally specific to a village or small rural settlement.</p>	<p>Registered Charities</p> <p>Not Registered Charities</p>	<p>80%</p> <p>0%</p>	<p>0%</p> <p>50%</p>	<p>80%</p> <p>50%</p>
CB	<p>CITIZENS ADVICE BUREAU</p> <p>These are always registered charities to be considered as a "CAB".</p>	Registered Charity	80%	20%	100%
CC	<p>REGISTERED CHARITIES</p> <p>There are some charities that the Council offers discretionary relief to, to top up the 80% mandatory relief given.</p> <p>They are specific charities that provide a voluntary service to the public without charge either locally, nationally or internationally</p> <p>They can also provide a service to the public without charge which directly contributes to the economic development of the area and/or which contributes to the achievement of the Fenland District Council Corporate Plan.</p> <p>These charities are:-</p> <p>(a) Samaritans, St John Ambulance, Red Cross, WRVS, St Raphael Club etc.</p> <p>(b) Richmond Fellowship Workschemes (QEST), Papworth Trust etc.</p>	Registered Charity	80%	20%	100%
CD	<p>OTHER REGISTERED CHARITIES NOT INCLUDED ELSEWHERE</p> <p>These are all other registered charities not already covered specifically.</p>	Registered Charities	80%	0%	80%
CP	<p>PLAY GROUPS</p>	Registered Charities	80%	0%	80%

Our Code	Type of organisation	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
	<p>Preschools generally fall into two categories, preschool playgroups and nursery schools. Preschool playgroups accept children aged between two and five, and are short sessions where children stay and play with other children their age.</p> <p>Nursery classes and schools (not to be confused with day nurseries) take children aged 3 and 4 years old, usually for the year before they start the first school year. They are sometimes attached to a primary school. Both types intend to provide a grounding for the child to start school, offering a range of structured educational experiences based on learning through play.</p>	Not Registered Charities	0%	50%	50%
CT	<p>THEATRES</p> <p>Places where broadly defined, performances of plays and musicals, ballets, operas and various other forms take place.</p>	Registered Charities	80%	20%	100%
		Not Registered Charities	0%	50%	50%
CE	<p>CHARITABLE ORGANISATIONS</p> <p>Organisations that carry out charitable work in the community. This can include food banks, shops that may exist solely to collect goods for donating money taken to charity, etc.</p> <p>This list is not exhaustive; the business will need to demonstrate that it is charitable in nature and non-profit making.</p>	Registered Charities	80%	0%	80%
		Not Registered Charities	0%	50%	50%
CX	<p>CHRISTMAS LIGHTING COMMITTEES</p> <p>These are specifically premises used for storing Christmas lighting equipment.</p>	Registered Charities	80%	0%	80%
		Not Registered Charities	0%	80%	80%
CR	<p>COMMUNITY AMATEUR SPORTS CLUBS</p> <p>These must be registered as thus with HMRC, which publishes a list of these on its website.</p> <p>The Council will grant this relief only to organisations specifically registered with HMRC.</p>	Registered Charities	80%	0%	80%

Fenland District Council – Discretionary Rural Rate Relief categories

These reliefs only apply to rural areas where there are small populations. The areas are specified. These reliefs are not available for properties that are in towns; i.e. Chatteris, March, Whittlesey and Wisbech.

Our Code	Type of organisation	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
1	Rural Rate Relief This applies for one property in the settlement only, that is the sole Post Office or sole combined Post Office/ General store.	Rateable Value under £8,500	50%	50%	100%
2	Rural Rate Relief This applies for one property in the settlement only, that is the sole Post Office or sole combined Post Office/ General store.	Rateable Value between £8,500 and £16,500	Nil	50%	50%
3	Rural Rate Relief This applies for one property in the settlement only that is the sole General store.	Rateable Value under £8,500	50%	50%	100%
4	Rural Rate Relief This applies for one property in the settlement only that is the sole General store.	Rateable Value between £8,500 and £16,500	Nil	50%	50%
5	Rural Rate Relief This applies to all examples of the below that are in each settlement. Food Stores (wholly or mainly selling food on a retail basis, excluding confectionary and excluding supply of food in the course of catering).	Rateable Value under £8,500 and that that qualify for Mandatory Relief	50%	50%	100%
6	Rural Rate Relief This applies to all examples of the below that are in each settlement. Other General Stores or Food Stores (includes confectionists and takeaways).	Rateable Value under £8,500	Nil	50%	50%

Our Code	Type of organisation	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
7	Rural Rate Relief This applies to all examples of the below that are in each settlement. Other General Stores or Food Stores	Rateable Value between £8,500 and £16,500	Nil	30%	30%
8	Rural Rate Relief This applies for one property in the settlement only, that is the sole Public House	Rateable Value under £12,500	50%	50%	100%
9	Rural Rate Relief This applies for one property in the settlement only, that is the sole Petrol Filling Station	Rateable Value under £12,500	50%	50%	100%
10	Rural Rate Relief This applies to all examples of the below that are in each settlement. Farm Diversification Enterprise	Rateable Value under £8,500	50%	50%	100%
11	Rural Rate Relief Other businesses in a Rural Settlement	Rateable Value under £16,500	Nil	100%	100%

Note: For the types of Rural Rate Relief listed above, where a property falls into more than one category, they will be entitled to the highest relief amount shown for any of the qualifying categories.

Fenland District Council – Additional Rate Relief categories

These are additional circumstances where we can grant Discretionary Rate Relief, that have been prescribed by the Government to take effect as indicated.

Type	Type of property	Criteria	Relief Granted		
			Mandatory Relief	Discretionary Relief	Total
NCE	<p>Newly completed empty properties</p> <p>Properties that are newly built and completed between 1 October 2013 and 30 September 2016 will be exempt from empty property rates for up to 18 months subject to state aid limits. It should be noted that large new developments such as Supermarkets, will not qualify for this relief.</p>	<p>For up to 18 months for properties completed between 1 October 2013 and 30 September 2016 inclusive</p> <p>Subject to State Aid limit (see note)</p>	Nil	100%	100%
ERP	<p>Certain former Retail properties occupied after being empty for at least one year</p> <p>The Government has prescribed the former use of the properties covered by this relief – see page 11 of this policy.</p>	<p>For up to 18 months for properties re-occupied effective between 1 April 2014 and 31 March 2016 inclusive.</p> <p>Subject to State Aid limit (see note)</p>	Nil	50%	50%
TCD	<p>Certain Retail properties with a rateable value not exceeding £50,000</p> <p>The Government has prescribed the use of the properties covered by this relief – see page 12 of this policy.</p>	<p>For up to 2 years, effective between 1 April 2014 and 31 March 2016 inclusive.</p> <p>Subject to State Aid limit (see note)</p>	Nil	£1,000	£1,000

State Aid conditions

State Aid conditions apply to these reliefs. These are European Union regulations that regulate state funded aid to businesses. It is the Government's view that these reliefs constitute state aid. State aid can be given provided that it does not exceed €200,000 in any three year period (about £165,000 overall or £55,000 per year).

In deciding if State Aid limits apply, we need to bear in mind ratepayers who have more than one property, whether in Fenland or elsewhere. This will obviously mean that national retail chains will not qualify for these reliefs. In each case, Officers will need to satisfy themselves of these limits and therefore ratepayers will need to complete a "De Minimis declaration" (see Annex D) to enable this.

Types of Property deemed as “Retail” in respect of their last use before they were unoccupied

The Government advises that these categories of properties can be classed as “retail” for the purposes of Rate Relief type “ERP” that are **certain former Retail properties occupied after being empty for at least one year**

In relation to a premises’ previous use for the purposes of Reoccupation Relief we consider retail to mean:-

Hereditaments that were used for the sale of goods to visiting members of the public:

- Shops (e.g. florist, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licence, chemists, newsagent, hardware store, supermarket, 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 were being used for the provision of the following services principally 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
- DVD/ video rentals
- Tool hire
- Car hire

Hereditaments that were being used for the provision of the following services principally to visiting members of the public:

- Financial services (e.g. banks, building societies, bureaux de change, payday loan shops, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)

Hereditaments that were being used for the sale of food and/ or drink to visiting members of the public:

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

Types of Property deemed as “Retail” in order that the discount of up to £1,000 may be granted

The Government advises that these categories of properties can be classed as “retail” for the purposes of Rate Relief type “TCD” that are **certain Retail properties with a rateable value not exceeding £50,000**

These are these types of properties:-

Hereditaments that were being used for the sale of goods to visiting members of the public:

- 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
- Second hand car lots
- Markets
- Petrol stations
- Garden centres
- Art galleries (where art is for sale/hire)

Hereditaments that were being used for the provision of the following services principally 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
- DVD/ video rentals
- Tool hire or Car hire

Hereditaments that were being used for the sale of food and/ or drink to visiting members of the public:

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

They are NOT these types of properties, that are excluded from eligibility for this relief:-

Hereditaments that were being used for the provision of the following services principally to visiting members of the public:

- Financial services (e.g. banks, building societies, bureaux de change, payday loan shops, betting shops, pawn brokers)
- Other services (e.g. estate agents, letting agents, employment agencies)

Further information

Please contact us if you have any questions about this policy, or NNDR in general.

Here are the ways to contact us.

fenland.gov.uk

Our website is always open! Check this out first; it will often save you a phone-call or visit.

E-mail us

businessrates@fenland.gov.uk

National Non-Domestic Rates queries

Phone us

01354 654 321

We are open 24 hours a day, every day for payments by Debit Card.

We are open to help answer queries on Mondays to Fridays (except Public Holidays) between 9am and 5pm, and Saturdays between 9am and Noon.

Visit us

We have Fenland @ your service Shops in March, Whittlesey and Wisbech and at the Community Hub in Chatteris.

Please see **fenland.gov.uk** for details of where we are, and our opening hours.

Write to us

Fenland District Council, Fenland Hall, County Road, March,
Cambs, PE15 8NQ