

1. **Non Domestic Rates Discretionary Retail Discount 2019/2020 and 2020/2021** (Pages 1 - 6)

**BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK**

**RECORD OF DECISION TAKEN UNDER DELEGATED POWERS**

This is a record of a decision taken by the officers under delegated powers and where necessary taken in consultation with members and officers.

**Delegated Power**

**Cabinet: 1 August 2017  
Minute CAB41(4):**

Delegated authority is given to the council's s151 officer, in consultation with the Leader of the council, to agree any non-domestic rate relief schemes where the eligibility criteria are specified by central government, and the cost is met in full by central government through a grant.

**Decision Taken**

To implement the new non-domestic rates (business rates) Retail Discount scheme for 2019/2020 and 2020/2021.

**Reasons for the Decision**

At Autumn Budget 2018 the government announced a business rates discount scheme for occupied retail properties in England which have a rateable value below £51,000. Under the scheme qualifying ratepayers will receive discount of one third on their net business rates bill for 2019/2020 and 2020/2021. The discount is applied after all other reliefs and discounts have been awarded.

MHCLG have provided guidance on the operation of the retail discount and a guide to the types of qualifying properties is included in appendix A, along with a list of exceptions. These are the same as the qualifying properties for the Retail Relief scheme in 2014/2015 and 2015/2016.

The scheme operates under local authorities' existing discretionary powers, and the full cost of award the discount is reimbursed by central government through a s31 grant. The council's scheme will operate in accordance with the guidelines set by MHCLG and will be subject to State Aid in the usual way.

As the eligibility criteria are set by central government, and the cost is met in full, this discount can be agreed under delegated powers.

**Options considered**

Not applicable

**Any declarations of interest and details of any dispensations granted in respect of interests.**

Not applicable

**Authorisation**

Signature



Lorraine Gore

Date

28/1/2019

**Consultation with members/officers**

**If the decision is taken following consultation with the members/officers, please give details:**

Consultation with the Council Leader, Councillor Brian Long

**Signed by Member as consulted:**



Councillor Brian Long

Date

28/1/19 .

# Pre-Screening Equality Impact Assessment

Borough Council of  
King's Lynn &  
West Norfolk



Name of policy/service/function	Non Domestic Rates Discretionary Retail Discount Scheme				
Is this a new or existing policy/ service/function?	Existing				
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service rigidly constrained by statutory obligations	The discount scheme awards a discount of one third to qualifying occupied retail properties. It runs for 2019/2020 and 2020/2021.				
<b>Question</b>	<b>Answer</b>				
<p>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups <b>according to their different protected characteristic</b>, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p>		Positive	Negative	Neutral	Unsure
	Age			√	
	Disability			√	
	Gender			√	
	Gender Re-assignment			√	
	Marriage/civil partnership			√	
	Pregnancy & maternity			√	
	Race			√	
	Religion or belief			√	
	Sexual orientation			√	
Other (eg low income)			√		
<b>Question</b>	<b>Answer</b>	<b>Comments</b>			
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	No				
3. Could this policy/service be perceived as impacting on communities differently?	No				
4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	No				
<p>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section</p>	N/A	<b>Actions:</b>			
		<b>Actions agreed by EWG member:</b> .....			
<b>Assessment completed by:</b> Name Joanne Stanton					
Job title Revenues and Benefits Manager	Date 28 January 2019				



## **Appendix A: MHCLG guidance for properties qualifying for the Retail Discount and exclusions**

We consider shops, restaurants, cafes and drinking establishments to mean:

### **i. 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: 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

### **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

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.

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 for authorities as to the types of uses that Government considers for this purpose to be retail. Authorities should determine for themselves whether particular properties not listed are broadly similar in nature to those above and, if so, to consider them eligible for the relief. Conversely, properties that are not broadly similar in nature to those listed above should not be eligible for the relief.

The list below sets out the types of uses that the Government does not consider to be retail use for the purpose of this relief. Again, it is for local authorities to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the relief under their local scheme.

**i. 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

**ii. Hereditaments that are not reasonably accessible to visiting members of the public**

15. Generally speaking, the government also does not consider other assembly or leisure uses beyond those listed at paragraph 11 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 which are not similar in nature to the hereditaments described at paragraph 11(iii) above. Hereditaments used for sport or physical recreation (e.g. gyms) are also outside the scope of the discount. Where there is doubt, the local authority should exercise their discretion with reference to the above and knowledge of their local tax base.