



**London Borough of Lewisham
Business Rates**

PO BOX 58993
LONDON
SE6 9GZ

Direct line 020 8314 6150

Our ref:

Dear Sir / Madam,

Business Rates Retail Discount Information and Application

At the Autumn Budget on 30 October 2024, the Chancellor announced the extension of the business rates relief scheme for retail, hospitality, and leisure (RHL) properties, worth over £1.5 billion in 2025/26. This will support the businesses that make our high streets and town centres a success and help them to evolve and adapt to changing consumer demands.

The 2025/26 Retail, Hospitality and Leisure Business Rates Relief scheme will provide eligible occupied retail, hospitality, and leisure properties with a 40% relief, up to a cash cap limit of £110,000 per business.

The total value of relief available per business, whether occupying one or more properties is capped at £110,000. Any ratepayer, who would be eligible for the sum of relief above £110,000 if there were no cap in place, should be awarded relief up to the value of £110,000 (as has been the policy in previous years).

Furthermore, the Retail, Hospitality and Leisure Relief Scheme is subject to the Minimal Financial Assistance limits under the Subsidy Control Act. This means no recipient can receive over £315,000 over a 3-year period (consisting of the current financial year and the 2 previous financial years). Covid business grants received from local government and any other subsidy claimed under the Minimal Financial Assistance or Small Amounts of Financial Assistance limit over the 3-year period should be counted.

Therefore, to claim the Retail, Hospitality and Leisure relief you must not have exceeded either the £110,000 cash cap for 2025/26 or the Minimal Financial Assistance limit of £315,000 over 3 years (including 2025/26).

To apply for the relief, see enclosed an application to be completed and returned by post to the address above or uploaded to an evidence form online at <https://lewisham.gov.uk/myservices/business/businessrates/business-rates---upload-evidence>

Please see <https://www.gov.uk/guidance/business-rates-relief-202526-retail-hospitality-and-leisure-scheme> for more information.

Yours faithfully

Mick Lear
Head of Revenues

**Application for Business Rates Retail Discount 2025/26
(Section 47 Local Government Finance Act 1988)**

Section 1 – Qualifying retail establishments

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

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. (The [statutory guidance can be accessed here](#))

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 – Ineligible retail establishments

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, short-term loan providers, betting shops)
- Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
- Professional services (e.g. solicitors, accountants, insurance agents/ financial advisers, employment agencies, estate agents, letting agents)
- Post office sorting offices

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

Ratepayer details (Please complete in full)

Name	
Account reference number. <i>(which can be found on your bill)</i>	
Property reference number. <i>(which can be found on your bill)</i>	
Property Address	
Telephone Number	
Email <i>(Where applicable)</i>	
Date <i>(Relief to start from – date opened for trade)</i>	
Address for correspondence if different from above	
Description of Property <i>(See rates bill)</i>	
Rateable Value <i>(See rates bill)</i>	
Nature of Business	
Address of any other addresses Retail Relief being claimed	
Amount of Retail Relief being claimed at other addresses	

Declaration

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

Yes ☐ No ☐ Not Sure ☐

Note: If you have answered 'not sure', the Council will arrange a visit to your property to clarify the position.

2. The granting of Business Rates Retail Relief will not result in our organisation exceeding the State Aid threshold of €200,000 during the last 3 years. (De Minimis Regulations EC) 1407/20123

Yes ☐ No ☐

Should your circumstances change in the future so that your organisation no longer meets the qualifying criteria, you must notify the Business Rates section immediately so that the Retail Relief can be removed from the date the change occurred.

By signing the application 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 the Council taking action legal against you.

Under European Commission rules you must retain a copy of this application form for three years and produce it on any request by the UK public authorities or, the European Commission (you may need to keep this letter longer than three years for other purposes). Furthermore, information on State Aid must be supplied to any other public authority or agency asking for information on 'De Minimis' aid within the next three years.

Further information on <https://www.gov.uk/guidance/business-rates-relief-202526-retail-hospitality-and-leisure-scheme>

As the ratepayer I wish to apply for Retail Property Relief.

Signature of the ratepayer/

Person authorised to sign:

Date:

Capacity of person signing: