

## **RATE RELIEF FOR PUBLIC HOUSES**

### **PLEASE READ THESE NOTES AND COMPLETE THE DECLARATION OVERLEAF TO CONFIRM YOU ARE ELIGIBLE FOR PUBLIC HOUSE RATE RELIEF**

At the Spring Budget of 2017 the Government announced a **£1,000** business rate discount for public houses with a rateable value of up to £100,000 **for one year from 1 April 2017. At the Autumn Budget 2017, the Government extended the scheme for an additional year. Pubs with a rateable value of below £100,000 will also receive a £1,000 discount for 2018-19.**

To qualify for the Public House Rate Relief occupied properties must have a **rateable value of less than £100,000** and:

- Be open to the general public
- Allow free entry other than when occasional entertainment is provided
- Allow drinking without requiring food to be consumed or purchased
- Permit drinks to be purchased at a bar

For these purposes it should exclude those premises which are being wholly/mainly used as:

- Restaurants; cafes; nightclubs; hotels; snack bars; guesthouses; boarding houses; sporting venues; music venues; festival sites; theatres; museums; exhibition halls; cinemas; concert halls; casinos

#### **PLEASE NOTE:**

**THAT, AS RELIEF IS ONLY FOR 2 YEARS FROM 1 APRIL 2017, ALL PUBLIC HOUSE RATE RELIEF WILL END ON 31 MARCH 2019**

**THAT IN ORDER TO QUALIFY FOR THE RELIEF BACKDATED TO 1 APRIL 2017 THE DECLARATION MUST BE RETURNED TO THE COUNCIL BY 30 SEPTEMBER 2018; FOR THE RELIEF TO BE BACKDATED TO 1 APRIL 2018 IT MUST BE RETURNED BY 30 SEPTEMBER 2019**

**ELIGIBILITY FOR THE RELIEF AND THE RELIEF ITSELF IS ASSESSED AND CALCULATED ON A DAILY BASIS; RELIEF AWARDED UNDER THE SCHEME WILL BE RECALCULATED IN THE EVENT OF A CHANGE OF CIRCUMSTANCES**

Full details of the Council's retail relief policy can be found at: <http://www.eppingforestdc.gov.uk/index.php/home/file-store/category/242-business-rates?download=2401:retail-rate-relief-policy.pdf>

Awards such as retail relief are required to comply with the EU law on State Aid. In this case, this means returning the declaration (on the reverse of these notes) about De Minimus State Aid, confirming that the Council awarding you retail relief does not exceed the total €200,000 an undertaking can receive under the De Minimus Regulations EC 1407/2013; this includes Public House rate relief you are receiving for premises other than the one to which this bill refers. In terms of the declaration the Council is only interested in public support which is de minimus state aid; State Aid received under other exemptions or public support which is not State Aid does not need to be declared.

**NOW, PLEASE TURN OVER TO SIGN THE DECLARATION IN ORDER TO RECEIVE PUBLIC HOUSE RATE RELIEF ➡**

## 'DE MINIMUS' DECLARATION

Public House Rate Relief to be provided to my business by Epping Forest District Council

*(The amount of the relief will be £1,000 for the financial year 2017-18 and 2018-19; or the value of the net rate liability after taking into account all other reliefs, whichever is smaller.)*

1. Business Rates account reference number (this can be found on the front of your rates bill)

\_\_\_\_\_

2. Please list all previously received De Minimus aid in the boxes below; including the total amount of any other Public House rate relief you are being granted. (Please continue on a separate sheet if necessary). **If the Public House Rate Relief for this account is the only State Aid you are receiving please go straight to question 3**

Amount of De Minimus aid	Date of aid	Organisation providing aid	Nature of aid

3. To help the Council decide on your eligibility for the relief please can you indicate in the space below the nature of the business that the property is being **wholly/mainly used for** (for example, public house, wine bar, cocktail bar):

\_\_\_\_\_

4. **Does the business: (PLEASE DELETE AS APPROPRIATE)**

Allow free entry to the general public (except when occasional entertainment is provided)?

YES/NO

Allow drinking without requiring food to be consumed or purchased?

YES/NO

Permit drinks to be purchased at a bar?

YES/NO

Is the business being wholly or mainly used for these 3 purposes?

YES /NO

5. **DECLARATION**

This award shall comply with the EU law on State aid on the basis that, including this award, my business shall not receive more than 200,000 euros in total of De Minimus aid within the current financial year or the previous two financial years. The De Minimus Regulations 1407/2013 can be found at: <http://eur-ex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:352:0001:0008:EN:PDF>

I confirm that:

- a) I am authorised to sign on behalf of my business ; and
- b) My business shall not exceed its De Minimus threshold by accepting the relief

**SIGNATURE:**

**NAME:**

**POSITION:**

**BUSINESS:**

**DATE:**