

Expanded Retail Discount Scheme

Guidance updated 2 April 2020. The guidance has been updated to state that this is not considered to be state aid, and local authorities should apply the relief to all eligible properties

Guidance issued on 25 March 2020 by the Ministry of Housing, Communities and Local Government. Occupied hereditaments in England that are normally open to the general public and used wholly or mainly as shops (including charity shops), cafes, theatres, museums, galleries, historic houses, sport and leisure facilities, cinemas or live music venues will be entitled to a business rates holiday for the 20/21 tax year. For eligible charity properties, such as charity shops, the scheme should remove any business rates due above the 80% mandatory charity relief

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/875613/Expanded_Retail_Discount_Guidance_25.03.20.doc.pdf