

Annex A

Expanded Retail Discount Criteria

This discount will apply to occupied retail, leisure and hospitality properties in the year 2025/26. There will be no rateable value limit on the discount

Properties that will benefit from the discount will be occupied hereditaments that are wholly or mainly being used:

- a) As shops, restaurants, cafes, drinking establishments, cinemas and live music venues;
- b) For assembly and leisure; or
- c) As hotels, guest and boarding premises and self-catering accommodation.

The Government has issued guidance relating to which types of establishments should be considered in (a) as follows:

- 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 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 showrooms
 - 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.)



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- Shoes repairs/key cutting
 - Travel agents
 - Ticket officers e.g. for theatre
 - Dry cleaners
 - Launderettes
 - PC/TV/domestic appliance repair
 - Funeral directors
 - Photo processing
 - Tool hire
 - Car hire
 - Employment agencies
 - Estate agents and letting agents
 - Betting shops
- 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 that 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 County Planning (Use Classes) Order 1987 (as amended).
 - Hereditaments can be a live music venues if used for other activities, but only if those 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



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other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).

The Government has issued guidance relating to which types of establishments should be considered in (b) as follows:

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, spa, 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

The Government has issued guidance relating to which types of establishments should be considered in (c) as follows:

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

The list below sets out the types of uses that the government does not consider to be an eligible use for the purpose of relief:



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- 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, short term loan providers)
 - Medical services (e.g. vets, dentists, doctors, osteopaths, chiropractors)
 - Professional services (e.g. solicitors, accountants, insurance agents/financial advisers)
 - Post office sorting offices
 - MOT test centres

- ii. Hereditaments that are reasonably accessible to visiting members of the public**
 - In line with legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves or a precepting authority.

State Aid

The business rates expanded retail, leisure and hospitality discount 2025/2026 is not a state aid.