

Retail Discount

At Autumn Budget 2018, the Government announced a business rates discount scheme for retail properties in England which have a rateable value of below £51,000. Under the scheme, eligible ratepayers will receive a one third discount from their bill in 2019/20 and 2020/21.

Local authorities will be expected to use their discretionary relief powers (under section 47 of the Local Government Finance Act 1988, as amended) to grant this new discount for retail properties in line with the relevant eligibility criteria. They will be compensated for the cost of granting the discount through a Section 31 grant from Government.

Guidance for this scheme can be found at: <https://www.gov.uk/government/publications/business-rates-retail-discount-guidance>

Reasonable additional costs

MHCLG recognises that implementing the new retail discount scheme will place some additional burden on billing authorities, both in regards to the costs associated with the software changes and the costs of administration.

In accordance with the New Burdens doctrine, the Department has conducted an assessment of the expected reasonable additional software costs, working with relevant stakeholders including representatives of the various software user groups. Full details of the funding for the software costs (only) are at Annex A. Local authorities should ensure that they work with their software suppliers to implement the software changes necessary for the start of the new billing cycle.

The Department is continuing to engage the sector to assess the additional administration costs associated with the Retail Discount. When these are known, MHCLG will confirm the total amount of New Burdens funding that will be paid to local authorities, covering both software and administration.

It is MHCLG's intention that the New Burdens for this scheme will be paid in one payment after the administration costs have been finalised.

| Local authority | Amount (£) |
|----------------------------|-------------------|
| Adur | 1,725 |
| Allerdale | 1,725 |
| Amber Valley | 1,725 |
| Arun | 1,725 |
| Ashfield | 1,725 |
| Ashford | 1,725 |
| Aylesbury Vale | 1,725 |
| Babergh | 1,725 |
| Barking & Dagenham | 1,725 |
| Barnet | 1,725 |
| Barnsley | 1,725 |
| Barrow | 1,725 |
| Basildon | 1,725 |
| Basingstoke & Deane | 1,725 |
| Bassetlaw | 1,725 |
| Bath & North East Somerset | 1,725 |
| Bedford | 1,725 |
| Bexley | 1,725 |
| Birmingham | 1,725 |
| Blaby | 1,725 |
| Blackburn with Darwen | 1,725 |
| Blackpool | 1,725 |
| Bolsover | 1,725 |
| Bolton | 1,725 |
| Boston | 1,725 |
| Bournemouth | 1,725 |
| Bracknell Forest | 1,725 |
| Bradford | 1,725 |
| Braintree | 1,725 |
| Breckland | 1,725 |
| Brent | 1,725 |
| Brentwood | 1,725 |
| Brighton & Hove | 1,725 |
| Bristol | 1,725 |
| Broadland | 1,725 |
| Bromley | 1,725 |
| Bromsgrove | 1,725 |
| Broxbourne | 1,725 |
| Broxtowe | 1,725 |
| Burnley | 1,725 |
| Bury | 1,725 |
| Calderdale | 1,725 |
| Cambridge | 1,725 |
| Camden | 1,725 |
| Cannock Chase | 1,725 |
| Canterbury | 1,725 |
| Carlisle | 1,725 |
| Castle Point | 1,725 |
| Central Bedfordshire | 1,725 |

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| Charnwood | 1,725 |
| Chelmsford | 1,725 |
| Cheltenham | 1,725 |
| Cherwell | 1,725 |
| Cheshire East | 1,725 |
| Cheshire West and Chester | 1,725 |
| Chesterfield | 1,725 |
| Chichester | 1,725 |
| Chiltern | 1,725 |
| Chorley | 1,725 |
| Christchurch | 1,725 |
| City of London | 1,725 |
| Colchester | 1,725 |
| Copeland | 1,725 |
| Corby | 1,725 |
| Cornwall | 1,725 |
| Cotswold | 1,725 |
| Coventry | 1,725 |
| Craven | 1,725 |
| Crawley | 1,725 |
| Croydon | 1,725 |
| Dacorum | 1,725 |
| Darlington | 1,725 |
| Dartford | 1,725 |
| Daventry | 1,725 |
| Derby | 1,725 |
| Derbyshire Dales | 1,725 |
| Doncaster | 1,725 |
| Dover | 1,725 |
| Dudley | 1,725 |
| Durham | 1,725 |
| Ealing | 1,725 |
| East Cambridgeshire | 1,725 |
| East Devon | 1,725 |
| East Dorset | 1,725 |
| East Hampshire | 1,725 |
| East Herts | 1,725 |
| East Lindsey | 1,725 |
| East Northants | 1,725 |
| East Riding of Yorkshire | 1,725 |
| East Staffordshire | 1,725 |
| Eastbourne | 1,725 |
| Eastleigh | 1,725 |
| Eden | 1,725 |
| Elmbridge | 1,725 |
| Enfield | 1,725 |
| Epping Forest | 1,725 |
| Epsom and Ewell | 1,725 |
| Erewash | 1,725 |
| Exeter | 1,725 |

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| Fareham | 1,725 |
| Fenland | 1,725 |
| Forest Heath | 1,725 |
| Forest of Dean | 1,725 |
| Fylde | 1,725 |
| Gateshead | 1,725 |
| Gedling | 1,725 |
| Gloucester | 1,725 |
| Gosport | 1,725 |
| Gravesham | 1,725 |
| Great Yarmouth | 1,725 |
| Greenwich | 1,725 |
| Guildford | 1,725 |
| Hackney | 1,725 |
| Halton | 1,725 |
| Hambleton | 1,725 |
| Hammersmith & Fulham | 1,725 |
| Harborough | 1,725 |
| Haringey | 1,725 |
| Harlow | 1,725 |
| Harrogate | 1,725 |
| Harrow | 1,725 |
| Hart | 1,725 |
| Hartlepool | 1,725 |
| Hastings | 1,725 |
| Havant | 1,725 |
| Havering | 1,725 |
| Herefordshire | 1,725 |
| Hertsmere | 1,725 |
| High Peak | 1,725 |
| Hillingdon | 1,725 |
| Hinckley & Bosworth | 1,725 |
| Horsham | 1,725 |
| Hounslow | 1,725 |
| Huntingdonshire | 1,725 |
| Hyndburn | 1,725 |
| Ipswich | 1,725 |
| Isle of Wight | 1,725 |
| Isles of Scilly | 1,725 |
| Islington | 1,725 |
| Kensington & Chelsea | 1,725 |
| Kettering | 1,725 |
| King's Lynn & West Norfolk | 1,725 |
| Kingston Upon Hull | 1,725 |
| Kingston upon Thames | 1,725 |
| Kirklees | 1,725 |
| Knowsley | 1,725 |
| Lambeth | 1,725 |
| Lancaster | 1,725 |
| Leeds | 1,725 |

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| Leicester | 1,725 |
| Lewes | 1,725 |
| Lewisham | 1,725 |
| Lichfield | 1,725 |
| Lincoln | 1,725 |
| Liverpool | 1,725 |
| Luton | 1,725 |
| Maidstone | 1,725 |
| Maldon | 1,725 |
| Malvern Hills | 1,725 |
| Manchester | 1,725 |
| Mansfield | 1,725 |
| Medway | 1,725 |
| Melton | 1,725 |
| Mendip | 1,725 |
| Merton | 1,725 |
| Mid Devon | 1,725 |
| Mid Suffolk | 1,725 |
| Mid Sussex | 1,725 |
| Middlesbrough | 1,725 |
| Milton Keynes | 1,725 |
| Mole Valley | 1,725 |
| New Forest | 1,725 |
| Newark and Sherwood | 1,725 |
| Newcastle | 1,725 |
| Newcastle-under-Lyme | 1,725 |
| Newham | 1,725 |
| North Devon | 1,725 |
| North Dorset | 1,725 |
| North East Derbyshire | 1,725 |
| North East Lincolnshire | 1,725 |
| North Hertfordshire | 1,725 |
| North Kesteven | 1,725 |
| North Lincolnshire | 1,725 |
| North Norfolk | 1,725 |
| North Somerset | 1,725 |
| North Tyneside | 1,725 |
| North Warwickshire | 1,725 |
| North West Leicestershire | 1,725 |
| Northampton | 1,725 |
| Northumberland | 1,725 |
| Norwich | 1,725 |
| Nottingham | 1,725 |
| Nuneaton and Bedworth | 1,725 |
| Oadby & Wigston | 1,725 |
| Oldham | 1,725 |
| Oxford | 1,725 |
| Pendle | 1,725 |
| Peterborough | 1,725 |
| Plymouth | 1,725 |

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| Poole | 1,725 |
| Portsmouth | 1,725 |
| Preston | 1,725 |
| Purbeck | 1,725 |
| Reading | 1,725 |
| Redbridge | 1,725 |
| Redcar & Cleveland | 1,725 |
| Redditch | 1,725 |
| Reigate & Banstead | 1,725 |
| Ribble Valley | 1,725 |
| Richmond upon Thames | 1,725 |
| Richmondshire | 1,725 |
| Rochdale | 1,725 |
| Rochford | 1,725 |
| Rossendale | 1,725 |
| Rother | 1,725 |
| Rotherham | 1,725 |
| Rugby | 1,725 |
| Runnymede | 1,725 |
| Rushcliffe | 1,725 |
| Rushmoor | 1,725 |
| Rutland | 1,725 |
| Ryedale | 1,725 |
| Salford | 1,725 |
| Sandwell | 1,725 |
| Scarborough | 1,725 |
| Sedgemoor | 1,725 |
| Sefton | 1,725 |
| Selby | 1,725 |
| Sevenoaks | 1,725 |
| Sheffield | 1,725 |
| Shepway | 1,725 |
| Shropshire | 1,725 |
| Slough | 1,725 |
| Solihull | 1,725 |
| South Bucks | 1,725 |
| South Cambridgeshire | 1,725 |
| South Derbyshire | 1,725 |
| South Gloucestershire | 1,725 |
| South Hams | 1,725 |
| South Holland | 1,725 |
| South Kesteven | 1,725 |
| South Lakeland | 1,725 |
| South Norfolk | 1,725 |
| South Northamptonshire | 1,725 |
| South Oxfordshire | 1,725 |
| South Ribble | 1,725 |
| South Somerset | 1,725 |
| South Staffordshire | 1,725 |
| South Tyneside | 1,725 |

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| Southampton | 1,725 |
| Southend on Sea | 1,725 |
| Southwark | 1,725 |
| Spelthorne | 1,725 |
| St Albans | 1,725 |
| St Edmundsbury | 1,725 |
| St Helens | 1,725 |
| Stafford | 1,725 |
| Staffordshire Moorlands | 1,725 |
| Stevenage | 1,725 |
| Stockport | 1,725 |
| Stockton-on-Tees | 1,725 |
| Stoke-on-Trent | 1,725 |
| Stratford-on-Avon | 1,725 |
| Stroud | 1,725 |
| Suffolk Coastal | 1,725 |
| Sunderland | 1,725 |
| Surrey Heath | 1,725 |
| Sutton | 1,725 |
| Swale | 1,725 |
| Swindon | 1,725 |
| Tameside | 1,725 |
| Tamworth | 1,725 |
| Tandridge | 1,725 |
| Taunton & Deane | 1,725 |
| Teignbridge | 1,725 |
| Telford & Wrekin | 1,725 |
| Tendring | 1,725 |
| Test Valley | 1,725 |
| Tewkesbury | 1,725 |
| Thanet | 1,725 |
| Three Rivers | 1,725 |
| Thurrock | 1,725 |
| Tonbridge & Malling | 1,725 |
| Torbay | 1,725 |
| Torridge | 1,725 |
| Tower Hamlets | 1,725 |
| Trafford | 1,725 |
| Tunbridge Wells | 1,725 |
| Uttlesford | 1,725 |
| Vale of White Horse | 1,725 |
| Wakefield | 1,725 |
| Walsall | 1,725 |
| Waltham Forest | 1,725 |
| Wandsworth | 1,725 |
| Warrington | 1,725 |
| Warwick | 1,725 |
| Watford | 1,725 |
| Waveney | 1,725 |
| Waverley | 1,725 |

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| Wealden | 1,725 |
| Wellingborough | 1,725 |
| Welwyn Hatfield | 1,725 |
| West Berkshire | 1,725 |
| West Devon | 1,725 |
| West Dorset | 1,725 |
| West Lancashire | 1,725 |
| West Lindsey | 1,725 |
| West Oxfordshire | 1,725 |
| West Somerset | 1,725 |
| Westminster | 1,725 |
| Weymouth & Portland | 1,725 |
| Wigan | 1,725 |
| Wiltshire | 1,725 |
| Winchester | 1,725 |
| Windsor & Maidenhead | 1,725 |
| Wirral | 1,725 |
| Woking | 1,725 |
| Wokingham | 1,725 |
| Wolverhampton | 1,725 |
| Worcester | 1,725 |
| Worthing | 1,725 |
| Wychavon | 1,725 |
| Wycombe | 1,725 |
| Wyre | 1,725 |
| Wyre Forest | 1,725 |
| York | 1,725 |