



Business Rates Holiday

What is it?

Businesses in the retail, hospitality and leisure sectors in England will not have to pay business rates for the 2020/21 tax year.

Children's nurseries in England are also exempt from paying business rates for the 2020/21 tax year.

Who is eligible?

Businesses are eligible if:

1. The business is based in England
2. The business is in the retail, hospitality and/or leisure sector
3. The property is 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 remises and self-catering accommodation.

Children's nurseries are eligible for relief if the property is occupied by providers of an Ofsted Early Year Register and are wholly or mainly used for the provision of the Early Years Foundation Stage.

How do I access support?

No action is required from businesses. Local authorities will apply the support to bills. This will apply to business rates bills for the 2020/21 tax year.

As further information is published by the government we will update our summaries. Should you have any initial queries either contact your usual CK contact or look at the governments dedicated business support website businesssupport.gov.uk.