

as <b>shops, restaurants, cafes, drinking establishments, cinemas and live music</b> venues,	for <b>assembly and leisure</b> ; or	<b>hotels, guest &amp; boarding premises and self-catering</b> accommodation.
<p>Hereditaments that are being used for the <b>sale of goods</b> to visiting members of the public:</p> <ul style="list-style-type: none"> <li>– Shops (such as: florists, bakers, butchers, grocers, greengrocers, jewellers, stationers, off licences, chemists, newsagents, hardware stores, supermarkets, etc)</li> <li>– Charity shops</li> <li>– Opticians</li> <li>– Post offices</li> <li>– Furnishing shops/ display rooms (such as: carpet shops, double glazing, garage doors)</li> <li>– Car/caravan show rooms</li> <li>– Second-hand car lots</li> <li>– Markets</li> <li>– Petrol stations</li> <li>– Garden centres</li> <li>– Art galleries (where art is for sale/hire)</li> </ul>	<p>Hereditaments that are being <b>used for the provision of sport, leisure and facilities</b> to visiting members of the public (including for the viewing of such activities).</p> <ul style="list-style-type: none"> <li>– Sports grounds and clubs</li> <li>– Museums and art galleries</li> <li>– Nightclubs</li> <li>– Sport and leisure facilities</li> <li>– Stately homes and historic houses</li> <li>– Theatres</li> <li>– Tourist attractions</li> <li>– Gyms</li> <li>– Wellness centres, spas, massage parlours</li> <li>– Casinos, gambling clubs and bingo halls</li> </ul>	<p>Hereditaments where the non-domestic part is being used for the <b>provision of living accommodation as a business</b>:</p> <ul style="list-style-type: none"> <li>– Hotels, Guest and Boarding Houses</li> <li>– Holiday homes</li> <li>– Caravan parks and sites</li> </ul>
<p>Hereditaments that are being used for the <b>provision of the following services</b> to visiting members of the public:</p> <ul style="list-style-type: none"> <li>– Hair and beauty services (such as: hairdressers, nail bars, beauty salons, tanning shops, etc)</li> <li>– Shoe repairs/key cutting</li> <li>– Travel agents</li> <li>– Ticket offices e.g. for theatre</li> <li>– Dry cleaners</li> <li>– Launderettes</li> <li>– PC/TV/domestic appliance repair</li> <li>– Funeral directors</li> <li>– Photo processing</li> <li>– Tool hire</li> <li>– Car hire</li> <li>– Employment agencies</li> <li>– Estate agents and letting agents</li> <li>– Betting shops</li> </ul>		

<p>Hereditaments that are being used for the <b>sale of food and/or drink</b> to visiting members of the public:</p> <ul style="list-style-type: none"> <li>– Restaurants</li> <li>– Takeaways</li> <li>– Sandwich shops</li> <li>– Coffee shops</li> <li>– Pubs</li> <li>– Bars</li> </ul>		
<p>iv. Hereditaments which are being used as <b>cinemas</b></p>		
<p>Hereditaments that are being used as <b>live music venues</b>:</p> <ul style="list-style-type: none"> <li>– 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 Country Planning (Use Classes) Order 1987 (as amended).</li> <li>– Hereditaments can be a live music venue even if used for other activities, but only if those other 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 other activities are insufficiently regular or frequent, such as a polling station or a fortnightly community event).</li> </ul>		
<p>To qualify for the relief the hereditament should be <b>wholly or mainly being used</b> for the above qualifying purposes. In a similar way to other reliefs (such as charity relief), this is a <b>test on use rather than occupation</b>. Therefore, hereditaments which are occupied but not wholly or mainly used for the qualifying purpose will not qualify for the relief. For the avoidance of doubt, hereditaments which have closed</p>		
<p>The list below sets out the types of uses that the Government <b>does not consider to be an eligible use</b> for the purpose of this relief. Again, it is for local authorities to determine for themselves whether particular properties are broadly similar in nature to those below and, if so, to consider them not eligible for the relief under their local</p>		

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**

ii. Hereditaments that are **not reasonably accessible** to visiting members of the public.

In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, a precepting authority, or a functional body, within the meaning of the Greater London Authority Act 1999.