



**NEW FOREST DISTRICT COUNCIL
PUB AND LIVE MUSIC VENUE RELIEF
SCHEME**

NATIONAL NON-DOMESTIC RATES PUB AND LIVE MUSIC VENUE RELIEF SCHEME 2026/27

1. Introduction

- 1.1 On 27 January 2026, the government announced that eligible pubs and live music venues in England will receive a 15% reduction on their business rates bills for the 2026/27 financial year.
- 1.2 On 27 January 2026, the government also announced that eligible pubs and live music venues' business rates bills would be frozen in real terms in 2027/28 and 2028/29. Separate guidance will be provided for the delivery of that measure ahead of the relevant financial years.
- 1.3 The Ministry of Housing, Communities and Local Government have issued guidance to local authorities to identify the types of hereditaments they consider to be qualifying premises for the purposes of the relief. The guidance is available at [Business rates: Pubs and live music venues relief - local authority guidance - GOV.UK](#) This policy is consistent with the guidance and will be updated, should there be further government guidance.

2. Legislation

- 2.1 The Government is not changing the legislation. Instead the Government will, in line with the eligibility criteria for the relief, reimburse billing authorities that use their discretionary relief powers, under Section 47 of the Local Government Finance Act 1988, as amended, to grant the relief.
- 2.2 Central government will fully reimburse local authorities for the local share of the discretionary relief Scheme (using a grant under section 31 of the Local Government Act 2003).
- 2.3 As expenditure will be reimbursed, the Government expects billing authorities to adopt a local scheme and grant the relief to all eligible ratepayers.

3. Which properties will benefit from relief?

- 3.1 Properties that meet the eligibility criteria for pubs and live music venues relief will be occupied hereditaments which meet all of the following conditions for the chargeable day:
 - a. They are wholly or mainly being used:
 - as a pub

- as a live music venue

Pubs

3.2 We consider a pub to mean a hereditament where all of the following criteria apply.

3.3 A hereditament that:

- a. is open to the general public
- b. allows free entry other than when occasional entertainment is provided
- c. allows drinking without requiring food to be consumed
- d. permits drinks to be purchased at a bar

For these purposes, the meaning of a pub does not include:

- a. restaurants, cafes, nightclubs, snack bars
- b. hotels, guesthouses, boarding houses
- c. sporting venues
- d. festival sites, theatres, cinemas
- e. museums, exhibition halls
- f. casinos

3.4 The proposed exclusions in the list in the paragraph above is not intended to be exhaustive and it will be for the Council to determine those cases where eligibility is unclear.

3.5 Where eligibility is unclear we will consider broader factors in our assessment, i.e. in meeting the stated intent of the policy that it demonstrates the characteristics that would lead it to be classified as a pub by the natural meaning of the word. For example: being owned and operated by a brewery; establishments that are open to wide sections of local communities and practically operate as a pub for that local community e.g. working men's club.

Live music venues

3.6 We consider a live music venue to mean a hereditament that:

- a. is wholly or mainly used for the performance of live music for the purpose of entertaining an audience
- b. can be used for other activities but only if those other activities:
 - are ancillary or incidental to the performance of live music (e.g. the sale of food or drink to audience members)

- do not affect the primary use of the premises for the performance of live music (e.g. because the activities are infrequent such as use of the venue as a polling station or fortnightly community event)

3.7 Properties are not a live music venue for the purpose of this relief if the property 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).

4. How much relief will be available?

4.1 The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the 2026/27 financial year:

- Amount of relief to be granted = $V \times 0.15$ (i.e. 15% relief) where:
- V is the daily charge for the hereditament for the chargeable day

4.2 The relief must be applied after any improvement rate relief, transitional relief, mandatory rate reliefs and section 47 discretionary reliefs funded under Section 31 grants have been applied, for example the small business rates relief.

5. Award Period

5.1 The Government have stated that the scheme applies until 31 March 2027.

6. Applications for Pub and Live Music Venue relief

6.1 The Revenues Team will adhere to government guidance which may require business to apply for the relief. The team will review our business rate system and will award the relief to properties that meet the eligibility criteria. Where a business consider that they meet the eligibility criteria and are not receiving the relief they are to contact the Revenues Team, providing details.

7. The cash cap and subsidy control

7.1 There is no cash cap to the amount of relief awarded under this scheme, and subsidies awarded under the scheme do not constitute nor contribute to Minimal Financial Assistance.

7.2 Where any single relief awarded is above £100,000 the Council has an obligation to report this to the government.

8. Recalculations of relief

- 8.1 The amount of relief awarded will be recalculated in the event of a change in circumstances. This may include a backdated change to a rateable value, which could arise during the year in question or a during a later year, or where a new hereditament is created as a result of a split or merger or change of use.

9. Decision Making

- 9.1 Decisions will be made by the Business Rate team, in conjunction with the Revenues Manager, in accordance with the eligibility criteria.
- 9.2 Applicants will be notified of the outcome of their application and if unsuccessful, will be given the opportunity to request a review of the decision.

10. Review of decisions

- 10.1 The Council will operate an internal review process and will accept an applicant's request for an appeal of its decision.
- 10.2 All such requests must be made in writing or by email to the Council within one month of the Council's decision and should state the reasons why the applicant is aggrieved with the decision of the Council. New information may be submitted at this stage to support the applicant's appeal.
- 10.3 The application will be reconsidered by Service Manager – Revenue, Benefits and Customer Services, as soon as practicable and the applicant informed in writing or by email of the decision. This decision is final.

11. Recovery of amounts incorrectly awarded

- 11.1 If it is established that **any** award has been made incorrectly due to error, misrepresentation or incorrect information provided to the Council by an applicant or their representative(s), the Council will look to recover the amount in full.

12 Delegation

- 12.1 The Service Manager, Revenues, Benefits and Customer Services will be authorised to make changes to this policy in line with updates in guidance as issued by The Ministry of Housing, Communities and Local Government.

13 Complaints

- 13.1 The Council's 'Complaints Procedure' (available on the Councils website) will be applied in the event of any complaint received about this scheme.

