

**Rushmoor Borough Council  
Pubs and Live Music Venues Relief  
(2026-27)**

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## 1.0 Purpose of the Policy

- 1.1 The purpose of this policy is to determine the level of discretionary relief to be awarded in respect of the Pubs and Live Music Venues Relief for the financial year commencing 1<sup>st</sup> April 2026.
- 1.2 This is a government led initiative and the Council is keen to support certain businesses within this sector.

## 2.0 General Explanation

- 2.1 The government on 27 January 2026 announced that in 2026-27, eligible pubs and live music venues will benefit from a 15% business rates relief on top of the support announced at Budget 2025. Their bills will then be frozen in real terms for a further 2 years.
- 2.2 The pubs and live music venues relief will be delivered via section 47 (discretionary relief) funded by section 31 grant.
- 2.3 The government's policy intention is that pubs and live music venues should be eligible for the relief. **The relief should apply to occupied properties only.**

### Pubs

- 2.4 Relief should only be awarded to pubs which meet all of the following characteristics:
  - (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) permit drinks to be purchased at a bar
- 2.5 For these purposes, the meaning of 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
- 2.6 The proposed exclusions in the list in the paragraph above is not intended to be exhaustive and it will be for the local authority to determine those cases where eligibility is unclear.
- 2.7 Where eligibility is unclear authorities should also consider broader factors in their considerations – i.e., in meeting the stated intent of 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.

### **Live music venues**

- 2.8 Live music venues are properties that are:
- (a) 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:
    - (i) ancillary or incidental to the performance of live music (e.g. the sale of food or drink to audience members)
    - (ii) 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)
- 2.9 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).
- 2.10 There may be circumstances where it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this to be clear in most circumstances, guidance on this may be found in [Chapter 16 of the statutory guidance](#) issued in April 2018 under section 182 of the Licensing Act 2003.

### **How much relief will be available?**

- 2.11 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 financial year 2026-27:

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 after the application of any mandatory relief and certain other discretionary reliefs in line with the list below.

- 2.12 This should be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day. The relief is not subject to any cap.
- 2.13 The relief should be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where local authorities have used their wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grants.

- 2.14 However, as required in the NNDR guidance notes, the former categories of discretionary relief available prior to the Localism Act 2011 (i.e. charitable/CASC and not for profit) should be applied first in the sequence of discretionary reliefs and, therefore, before pubs and live music venues relief. Authorities may use their discretionary powers to, at cost to themselves, offer further relief outside this scheme or additional relief to hereditaments within the scheme. However, where an authority applies a locally funded relief under section 47, this should be applied after the pubs and live music venues relief.
- 2.15 The ordering should be applied in following sequence:
- (a) Improvement Relief
  - (b) Transitional Relief
  - (c) Other mandatory Reliefs (as determined in legislation)
  - (d) Section 47 Discretionary Relief in the following order:
    - i. 2026 Supporting Small Business (SSB)
    - ii. Former categories of discretionary relief available prior to the Localism Act 2011 (i.e. charitable, CASC, not for profit) should be applied first in the sequence of discretionary reliefs, after SSB
    - iii. Other discretionary (centrally funded) including Freeport relief
    - iv. 2026-27 pubs and live music venues relief scheme
    - v. Other locally funded scheme.

### **3.0 The Subsidy Control**

- 3.1 To the extent that the Council is seeking to provide relief that falls below the Minimal Financial Assistance (MFA) thresholds, the Subsidy Control Act allows an economic actor (e.g., a holding company and its subsidiaries) to receive up to £315,000 in a 3-year period (consisting of the 2026-27 year and the 2 previous financial years). MFA subsidies cumulate with each other and with other subsidies that fall within the category of 'Minimal or SPEI financial assistance'
- 3.2 In those cases, where it is clear to the Council that the ratepayer is likely to breach the cash cap or the MFA limit, then the Council will automatically withhold the relief.
- 3.3 MFA subsidies above £100,000 are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the Council will include details of the subsidy on the subsidy control database.

## **4.0 Effect on the Council's Finances**

- 4.1 As this is a government led initiative, grants for the full amount awarded will be available through section 31 of the Local Government Act 2003.

## **5.0 Administration of Discretionary Relief**

- 5.1 **The Council will provide this service and provide guidance free of charge. Ratepayers are encouraged to approach the Council direct and NOT pay for such services through third parties.**

## **6.0 Scheme of Delegation**

- 6.1 All powers in relation to reliefs are given under the Local Government Finance Act 1988, the Local Government and Rating Act 1997, the Local Government Act 2003, and the Localism Act 2011. However, section 223 of the Local Government Act 1992 allows for delegation of decisions by the Council to Cabinet, Committees, Sub-Committees or Officers.

- 6.2 For the purposes of this policy, the Revenues and Benefits Service Manager will be able to award, revise or revoke any award of Pubs and Live Music Venues Relief.

## **7.0 Reviews**

- 7.1 Where the Council receives an appeal from the ratepayer regarding the granting, non-granting or the amount of any relief, the case will be reviewed by the Revenues and Benefits Service Manager. Where a decision is revised, then the ratepayer shall be informed, likewise if the original decision is upheld.

- 7.2 Where the ratepayer wishes to appeal the decision, the case will be considered by the Council's Section 151 Officer whose decision on behalf of the Council will be final.

- 7.3 Ultimately the formal appeal process for the ratepayer is Judicial Review although the Council will endeavour to explain any decision fully and openly with the ratepayer.

## **8.0 Reporting changes in circumstances**

- 8.1 Where any award is granted to a ratepayer, the Council will require any changes in circumstances which may affect the relief, to be reported as soon as possible or in any event within 21 days of the change. This will be important where the change would result in the amount of the award being reduced or cancelled.

8.2 Where a change of circumstances is reported, the relief will, if appropriate, be revised or cancelled as appropriate. Where any award is to be reduced, the Council will look to recover the amount from the date the change of circumstances occurred.

## **9.0 Fraud**

9.1 Where a ratepayer falsely applies for any relief, or where the ratepayer provides false information, makes false representation, or deliberately withholds information in order to gain relief, prosecutions will be considered under the Fraud Act 2006.