

Report to Leader of the Council

Subject: Business Rates | Pubs and Live Music Venues Relief

Date: 26th March 2026

Author: Revenues Manager

Wards Affected

All

Purpose

The purpose of this report is to provide an overview of the Government's Pubs and Live Music Venue Relief, its implications for local businesses, and the administrative responsibilities of the Council as the billing authority.

Key Decision

This is not a key decision.

Recommendation(s)

THAT:

- 1) the Government's guidance for determining applications for discretionary Pubs and Live Music Venues Relief, held at the permalink on the gov.uk website, is approved as if it were the Council's guidance;
- 2) the determination of applications for discretionary Pubs and Live Music Venues Relief is delegated to the Senior Leader responsible for Revenues & Welfare Services.

1 Background

- 1.1 On 27 January 2026, the Government announced that all eligible pubs and live music venues in England will receive 15% business rates relief on the business rates bills for the 2026/27 financial year and that eligible businesses will see their bills frozen in real terms in 2027/28 and 2028/29.
- 1.2 Separate guidance is expected for the delivery of that measure for the 2027/28 and 2028/29 financial years.

- 1.3 This relief follows national concerns about affordability for hospitality venues amid rising operating costs and post-revaluation bill increases and seeks to support venues that act as community hubs and mitigate risk of closures.
- 1.4 Eligible pubs and live music venues will receive:
- 15% business rates relief for 2026/27 applied daily to qualifying days
 - A real-terms freeze in 2027/28 and 2028/29
- 1.5 Section 47 of the Local Government Finance Act 1988 (as amended by s69 Localism Act 2011) gives local authorities the power to grant discretionary relief of any amount and for any reason, to the occupiers of non-domestic property.
- 1.7 The Government intends that Gedling Borough Council should grant Pubs and Live Music Venues Relief under its existing powers to grant discretionary relief after taking account of its guidance.
- 1.8 Gedling Borough Council's Constitution currently provides for initial applications for discretionary relief to be submitted to the Leader of the Council for determination. This constitutional requirement is set out in paragraph 1.9 of this report below.
- 1.9 *Power to grant applications for other discretionary rate relief to be submitted to the Leader of the Council for determination in the first instance and thereafter renewals to be delegated and any new application to be referred to the Leader of the Council if they are clearly not subject to precedent.*
- 1.10 The Government's expectation is that local authorities should grant relief to qualifying ratepayers at the point of issuing demand notices, and without the need for individual applications.
- 1.11 The Government's current guidance is appended to this report, but as guidance of this nature is prone to minor changes as schemes are adopted around the country, the permalink location to the Government's guidance which this report seeks to adopt is:

[Pubs and Live Music Venues Relief - GOV.UK](#)

2 Proposal

- 2.1 It is proposed that the Council adopts the Government's guidance held at the permalink (at paragraph 1.11) (also at Appendix 1) on the gov.uk website.
- 2.2 It is proposed that a delegation is provided to the Senior Leader responsible for Revenues & Welfare Services, for the determination of relief eligibility, in accordance with the Government's guidance.

3 Alternative Options

- 3.1 An alternative to the proposal would be to report each application for relief under Pubs and Live Music Relief to the Leader of the Council for his determination as directed by the Council's constitution. This would mean the Leader of the Council would have to consider multiple applications which would place an unnecessary burden on the Executive.

4 Financial Implications

- 4.1 The Council has identified that There are currently 57 eligible ratepayers who may benefit from this relief, totalling £122k for 2026/27.
- 4.2 Government will fully reimburse local authorities for the local share of the discretionary relief using a grant under s31 of the Local Government Act 2003. Therefore, the financial implications to the Council are neutral.

5 Legal Implications

- 5.1 Section 47 of the Local Government Finance Act 1988 permits the billing authority to grant discretionary rate relief. Regard has been given to relevant government guidance in relation to discretionary relief when coming to this recommendation.
- 5.2 Discretionary rate relief could amount to financial assistance governed by the Subsidy Control Act 2022. A subsidy refers to a grant, a tax relief, a loan, or other form of financial assistance paid from public resources.
- 5.3 The Pubs and Live Music Venues Relief scheme is likely to amount to subsidy. Any relief provided by Local Authorities under this scheme will need to comply with the UK's domestic and international subsidy control obligations set out in the Subsidy Control Act 2022 (see the [government guidance for UK subsidy control](#)).
- 5.4 No recipient can receive over £315k over a three year period (consisting of the current financial year and the previous two financial years). Further guidance on UK subsidy control and how this relates to previously received Covid-19 reliefs and grants can be found in the Government's guidance at Appendix 1.
- 5.5 In those cases where it is clear to the Council that the ratepayer is likely to breach the allowed subsidy limits set out by the Subsidy Control Act 2022, the Council will withhold the relief.

6 Equalities Implications

- 6.1 The proposed eligibility criteria for the scheme published in the Government's guidance provides the transparent basis for the assessment of all applications for the relief which will be applied equally to all scheme applicants.

- 6.2 To ensure equal accessibility for all to make an application, the Council will have both its own online application system available for completion on the Council's website, and non-digital users will be able to contact the Council's Customer Services Team by telephone and they will be supported to complete an application. Appropriate adjustments will be made as required to ensure the accessibility of forms for individuals across languages and disabilities.

7 Carbon Reduction/Environmental Sustainability Implications

- 7.1 There are no carbon reduction/sustainability implications arising from this report.

8 Appendices

- 8.1 Appendix 1 – Pubs and Live Music Venues Relief - Government Guidance

9 Background Papers

- 9.1 None

10 Reasons for Recommendations

- 10.1 The Council is expected by Government to grant relief in line with the guidance it has published. The guidance held at the permalink on the gov.uk website supersedes all previous guidance published by the Government on this subject.
- 10.2 To ensure efficient decision making and avoid the Executive from becoming overwhelmed by applications, it is appropriate that this function is delegated to Officers.
- 10.3 It is considered that such determinations, where explicit guidance is accepted and adopted, are a standard revenues function and should be performed by the Council's officers and not its members.

Statutory Officer approval

Approved by: Tina Adams
Date:

Chief Finance & S151 Officer

Approved by: Francesca Whyley
Date:

Monitoring Officer