



Pub and Live Music Venue Relief Policy

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1. Policy Purpose

- 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 and a real terms freeze in business rates for 2027/28 and 2028/29.
- 1.2 It is for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to the government guidance, to grant relief under section 47.
- 1.3 This policy outlines the Council's local scheme, including the criteria, processes, and responsibilities involved in assessing applications and awarding relief.

2. Eligibility for Pubs

- 2.1 Eligible hereditaments are those which are occupied and either wholly or mainly being used as a pub.
- 2.2 We consider that a pub must meet all the following criteria:
 - 2.2.1 Is open to the general public without need for booking or a membership
 - 2.2.2 Allows free entry other than when occasional entertainment is provided
 - 2.2.3 Allows drinking without requiring food to be consumed
 - 2.2.4 Permits drinks to be purchased at the bar
- 2.3 For the purposes of relief the meaning of pub does not include:
 - 2.3.1 Restaurants, cafes, nightclubs, snack bars
 - 2.3.2 Hotels, guesthouses, boarding houses
 - 2.3.3 Sporting venues
 - 2.3.4 Festival sites, theatres, cinemas
 - 2.3.5 Museums, exhibition halls
 - 2.3.6 Casinos

Note: This list of exclusions is not exhaustive. When determining eligibility, the Council will consider the natural meaning of a pub, in line with Government guidance.

- 2.4 Where eligibility is in question the following will be taken into consideration:
 - 2.4.1 Evidence that the premises is open to the general public for the primary purpose of selling alcohol for consumption on-site
 - 2.4.2 Whether the premises has a bar area that is staffed and accessible to customers
 - 2.4.3 The proportion of revenue derived from the sale of alcoholic beverages compared with food or other services
 - 2.4.4 Whether the premises provides a social drinking environment rather than operating principally as a restaurant, nightclub, or other venue type

- 2.4.5 Opening hours for drinking which are consistent with typical pub operation and the hours in which food is served not necessarily being the same
- 2.4.6 Whether seating, layout, and facilities are configured predominantly for pub-style use (e.g., bar counters, lounge areas, drinking spaces)
- 2.4.7 Relevant licences held (e.g., premises licence permitting on-site alcohol sales and typical pub operating hours)
- 2.4.8 Evidence that the venue is marketed or presented to the public as a pub (e.g., signage, website, social media listings)
- 2.4.9 Whether any additional activities such as quiz nights, pool or darts leagues, televised sporting events take place but do not change the primary identity of the venue as a pub

3. Eligibility for Live Music Venues

- 3.1 Eligible hereditaments are those which are wholly or mainly used for the performance of live music for the purpose of entertaining a live audience
- 3.2 It can be used for other purposes or activities providing that those activities:
 - 3.2.1 Are ancillary or incidental to the performance (e.g. the sale of food or drink to the audience)
 - 3.2.2 Do not affect the primary use of the premises (e.g. because they are infrequent)
- 3.3 In deciding eligibility for relief, the following may be taken into consideration:
 - 3.3.1 Programme of events over the previous and future year to establish the main use of the premises
 - 3.3.2 The proportion of time the premises is used for live music compared with other activities
 - 3.3.3 Evidence of regular live music programming (e.g., published listings, ticketed events, advertising, website or social media listings)
 - 3.3.4 The physical layout of the premises, including whether it contains a defined stage or dedicated performance area
 - 3.3.5 Capacity and configuration of the venue to accommodate a live audience
 - 3.3.6 Whether the venue employs staff or contractors specifically for hosting live music (e.g., sound technicians, promoters, event managers)
 - 3.3.7 Whether income generated from live music is a significant part of the business model
 - 3.3.8 Any licences held that support live music activity (e.g., premises licence with live entertainment permissions)
- 3.4 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. Process for awarding relief

- 4.1 It is not a prerequisite for an application to be submitted in order for this relief to be awarded. Where sufficient evidence or information is available through local knowledge or online sources, the relief will be applied automatically.
- 4.2 Where there is insufficient evidence or information to confirm that the hereditament meets the eligibility criteria, an application should be submitted at <https://midsussex.apply4.online/>.
- 4.3 Although every effort has been made to identify properties that are, or may be, entitled to the relief and to either apply it automatically or request an application, it is possible that some may have been missed. This does not mean they are ineligible. In such cases, an application should be submitted.
- 4.4 Once the application and any supporting documentation has been received, it will be assessed by a Revenues Officer. If the relief has been granted a revised demand notice will be issued showing the revised amounts due. If the application is unsuccessful, the decision and the reasons for it will be confirmed in writing.
- 4.5 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:

a. 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 guidance relating to the sequence of relief

5. Subsidy controls

- 5.1 Awards under this scheme are likely to amount to subsidies.
- 5.2 The government confirms that relief granted under this scheme meets subsidy control principles, and local authorities do not need to conduct separate assessments for awards made in accordance with the guidance.
- 5.3 Awards under this scheme do not count towards Minimal Financial Assistance (MFA).
- 5.4 Local authorities have an obligation include reliefs worth over £100,000 for a single hereditament on the subsidy control database.

6. Sequence of Reliefs

- 6.1 The relief will be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where we have used our wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grants.

- 6.2 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.
- 6.3 Authorities may use their discretionary powers to, at cost to themselves, offer further relief outside this scheme or additional relief to hereditaments within this 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. The ordering should be applied in the 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:
 - 2026 Supporting Small Business (SSB)
 - 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
 - other discretionary reliefs (centrally funded) including Freeport relief
 - 2026/27 pubs and live music venues relief scheme
 - other locally funded scheme

7. Appeal Rights

- 7.1 As this is a discretionary award there is no formal right of appeal
- 7.2 Where a decision has been made not to award the relief you may ask for the decision to be looked at again providing clear reasoning why you believe the decision to be incorrect. The decision will then be looked at again by a senior revenue officer or the revenue manager.
- 7.3 If, following this review, the relief is still not granted and you remain dissatisfied with the outcome, the matter may be referred to the Head of Revenues and Benefits for a final internal review.
- 7.4 Once the Council's internal review process has been completed, any further challenge must be made by way of judicial review, on the grounds that there has been an error in the decision-making process.