



HM Treasury

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Mr Mark Davyd

Via email: mark@musicvenue trust.com

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Our reference: TO2018/22155

Dear Mr Davyd,

Thank you for your correspondence dated 7 December about the business rates retail discount announced at Budget 2018.

The retail discount will be available to occupied properties with a rateable value of less than £51,000 that are wholly or mainly being used as shops, restaurants and drinking establishments. The government has recently published guidance for the business rates retail discount announced at Budget 2018. It can be found online here:
<https://www.gov.uk/government/publications/business-rates-retail-discount-guidance>

The guidance sets out that the government does not consider music venues to be eligible for the retail discount, unless they are considered by local authorities to be similar in nature to those properties listed in the guidance.

Thank you for taking the time to share your concerns. I appreciate this may not have been the answer you were hoping for. However, the government keeps all tax policy under review and the views expressed to us are considered carefully as part of that process.

Yours sincerely,

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T A Hetherton
Enterprise and Property Tax
HM Treasury