



HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

Lesley Robinson OBE
British Marine
Tagus House, 9 Ocean Way
Southampton
Hampshire
SO14 3TJ

Dear Ms Robinson,

Thank you for your letter of 10 December about the new business rates retail, hospitality and leisure (RHL) multipliers.

As you are aware, last October, the Government laid a Statutory Instrument (SI) defining which properties would be eligible for the new RHL business rates multipliers that will be coming into effect in April. As you note, transport properties are carved out of the legislation. However, I recognise that marinas are distinct from transport properties and that they form part of the infrastructure of leisure activity. Furthermore, the intention has always been for the scope of the new multipliers to broadly reflect the scope of the current RHL relief. Thank you for bringing to my attention that Local Authorities are currently awarding RHL relief to marinas.

The Government will therefore be amending the SI ahead of the policy coming into force on 1 April to remove marinas from Schedule 1. This means that marinas with rateable values below £500,000 and that are wholly or mainly used for leisure/recreational purposes will be eligible for the lower business rates multipliers. Ahead of then, the online guidance will be updated, and Local Authorities will be made aware of the upcoming amendment.

With regards to properties used by riverboat services, only properties that are wholly or mainly used for the provision of public transport by a riverboat are carved out of the legislation. Therefore, properties that are wholly or mainly used by riverboats that are providing a recreational/leisure service are within scope of the new multipliers. The online guidance will be amended to make this clear.

I hope this response is helpful. Thank you for bringing these matters to my attention. I apologise for any concern inadvertently caused to you and your members.

Your sincerely,

A handwritten signature in black ink that reads 'DAN TOMLINSON'.

DAN TOMLINSON MP
EXCHEQUER SECRETARY TO THE TREASURY