

## **Eligibility Guidance for Retail, Hospitality & Leisure properties that qualify for RHL multipliers commencing 1<sup>st</sup> April 2026**

- 1. Hereditaments that meet the eligibility criteria for Retail, Hospitality and Leisure (RHL) multipliers must be occupied and must be wholly or mainly used for:**

- a. The retail sale or hire of goods**

The 'retail sale or hire of goods' refers to the sale or hire of goods directly to the end-user. As such, it excludes wholesale sales and hires.

The following hereditaments would therefore be eligible for the RHL multipliers, providing they were selling directly to the public. Note this is not an exhaustive list

- Shops
- Supermarkets
- Charity shops
- Shopping centres
- Motorway service stations
- Florists
- Bakers
- Butchers
- Grocers
- Greengrocers
- Jewellers
- Stationers
- Off licences
- Chemists
- Opticians
- Newsagents
- Hardware stores
- Markets
- Petrol stations
- Garden centres
- Furniture shops/display rooms
- Car/caravan show rooms (including those for second-hand vehicles)
- Art galleries where art is for sale/hire
- Hereditaments from which domestic goods are hired
- Hereditaments from which tools are hired
- Hereditaments from which cars are hired
- Hereditaments from which bicycles are hired

**b. The provision of a service**

Hereditaments providing services that are within scope include, but are not limited to:

- Funeral directors
- Launderettes
- Hair and beauty salons (for instance, hairdressers, nail bars, beauty salons, tanning shops, salons carrying out non-surgical cosmetic procedures, and salons carrying out piercings)
- Tattooists
- Garages
- Shoe repairers
- Key cutters
- Dry cleaners
- PC/TV/Domestic appliance repairers
- Photo processors
- Post offices (excluding post office sorting offices and post depots where customers can only collect missed deliveries)
- Travel agents
- Ticket offices (e.g. for the theatre)
- Animal grooming parlours/stabling of animals (unless stabling working animals, such as professional racehorses, as these would not be open to visiting members of the public)

**c. The sale of food or drink, where the food or drink is for consumption on or off the hereditament by visiting members of the public**

Hereditaments used as the following types of hospitality businesses. Not is is not an exhaustive list:

- Restaurants
- Takeaways (providing that the hereditament is generally open to visiting members of the public, even if the majority of their sales are online and/or done by delivery)
- Sandwich shops
- Coffee shops
- Cafes
- Pubs
- Bars

**d. A hotel or as a boarding or guest house by members of the public, provided that no significant element of nursing care is provided as part of the services provided by the hotel, boarding house or guest house**

**e. A caravan park, campsite, self-catering accommodation or holiday home by members of the public**

These definitions capture catered and self-catered hospitality venues such as:

- Hotels
- Boarding/guest houses
- B&Bs
- Holiday homes
- Apartments used for short-term lets (including serviced apartments where they are within scope of business rates)
- Caravan parks
- Campsites

Accommodation where a significant element of care is provided as part of the services provided by the business is not in scope. This means that hereditaments such as nursing homes, children's homes, and respite care facilities are not in scope.

**f. The provision of cultural, community or recreational facilities, to visiting member of the public**

Hereditaments used for cultural, community, or recreational/leisure activities are in the scope of the RHL multipliers. This includes, but is not limited to:

- Live music venues
- Nightclubs
- Cinemas
- Theatres
- Libraries
- Museums
- Galleries
- Archives
- Stately homes/historic houses
- Tourist information centres
- Public halls/village halls
- Venues for hire for events or activities, where the events and activities are principally for the benefit of visiting members of the public
- Premises used wholly or mainly for meetings by voluntary associations
- Premises used by youth groups for meetings and activities, such as scout huts
- Premises used for lectures or lessons undertaken for recreational purposes (such as art classes, pottery classes, language lessons and performing arts classes)
- Sport and leisure facilities, such as gyms, sports grounds, and sports clubs
- Health spas, wellness centres, and massage parlours

- Casinos, gambling clubs, and bingo halls
- Theme parks
- Soft play centres
- Hereditaments used for activities such as bowling, laser tag, paint balling, escape rooms, and miniature golf
- Zoos
- Swimming pools (unless exclusively used by professional athletes, as these would not be open to visiting members of the public)
- Skating rinks (unless exclusively used by professional athletes, as these would not be open to visiting members of the public)

## **2. Excluded Hereditaments**

The following is a list of hereditaments that are excluded from the RHL multiplier:

- Financial services (such as banks, building societies, cash points, bureaux de change, short-term loan providers, insurance agents, financial advisers)
- Medical and health services (such as medicine, dentistry, audiology/hearing services, cosmetic surgery, physiotherapy, osteopathy, chiropractic services, acupuncture, herbal medicine)
- Professional services (such as law, accountancy, tax advice, management consultancy, engineering services, architectural or surveying services, veterinary services, estate agency work, letting agency work)
- Storage and distribution of goods for online sales (i.e. warehouses) Please note that this means warehouses for online distributors are excluded, even if there is a small part of the warehouse that is open to visiting members of the public for in-person sales. However, where the hereditament is wholly or mainly used for the sale of retail goods to visiting members of the public, the hereditament remains inside the definition of RHL, even if the hereditament is also used for online/click-and-collect services.
- Recording studios and film studios for business or professional use
- Crematoria
- Taxi/minicab firms
- Show homes
- Conference centres
- Betting shops
- Postal sorting offices
- Citizens' advice bureaux
- Job centres
- Marinas, wharfs, piers and jetties
- Car parks
- Public transport hereditaments other than bicycle docking stations (such as bus/coach stations, bus/tram shelters, railway stations, tramway stations, airports, ferry ports, riverboat services, including piers used for river services)

- Schools, creches, nurseries, colleges, and universities (as they are not open to visiting members of the public)
- Hereditaments used for the production of alcohol (such as breweries), unless wholly or mainly open to visiting members of the public (e.g. mainly used as a bar and/or for providing tours to the public, with the production of alcohol being ancillary to this)
- Film and theatre production companies (as they are not open to visiting members of the public)