

### Available exemption categories from the levy

- a) A hotel or guest house, lodging house or hostel at which the supply of alcohol between midnight and 6am on any day may only be made to a person—
  - i. who is staying at the premises, and
  - ii. for consumption on the premises;
- b) A theatre at which the supply of alcohol between midnight and 6am on any day may only be made to a person for consumption on the premises who is—
  - i. a ticket holder in relation to a relevant production at the premises,
  - ii. concerned in the performance, organisation or management of the relevant production, or
  - iii. invited to the premises as a guest to attend an event to which the public do not have access;
- c) A cinema at which the supply of alcohol between midnight and 6am on any day may only be made to a person for consumption on the premises who is—
  - i. a ticket holder in relation to the exhibition of a film at the premises, or
  - ii. invited to the premises as a guest to attend an event to which the public do not have access;
- d) Bingo premises in respect of which—
  - i. the provision of facilities for the playing of bingo is authorised by a bingo premises licence granted in accordance with section 163 of the Gambling Act 2005(1),
  - ii. the holder of the bingo premises licence is authorised to provide facilities for the playing of bingo by virtue of a non-remote bingo operating licence granted in accordance with section 74 of the Gambling Act 2005, and
  - iii. the playing of bingo is the primary activity carried on at the premises;
- e) A club which is registered as a community amateur sports club by virtue of section 658 of the Corporation Tax Act 2010(2);
- f) Community premises in relation to which the premises licence contains the alternative licence condition to replace the condition for a designated premises supervisor and alcohol sales to be authorised by a personal licence holder to the alternative licence condition that every supply of alcohol under the premises licence must be made or authorised by the management committee
- g) Country village pub - a public house which is a hereditament in respect of which the ratepayer is subject to a non-domestic rate calculated in accordance with section 43(6A) of the Local Government Finance Act 1988(3);
- h) Business Improvement Districts - a hereditament in respect of which—
  - i. the ratepayer is liable for a BID levy in accordance with section 46 of the Local Government Act 2003(4), and
  - ii. the BID arrangements in relation to which a BID levy is imposed are established for purposes which include relevant purposes; or
- i) New Year's Eve - a licensed premises which is authorised to be used to supply alcohol for consumption on the premises between midnight and 6am on 1st January in every year (but are not so authorised at those times on any other day in any year).

### **Available 30% reduction categories from the levy**

- a) Best practice schemes - Members of a relevant arrangement, where a “relevant arrangement” is an arrangement which—
  - i. is established for purposes that include the “relevant purposes” which result in, or are likely to result in, the reduction or prevention of crime and disorder in connection with the supply of alcohol between midnight and 6am at premises in relation to which a relevant late night authorisation has effect,
  - ii. requires its members to take steps to promote the relevant purposes, and
  - iii. contains provision for the cessation of the membership of a holder of a relevant late night authorisation who has failed to take steps to promote the relevant purposes.
  
- b) Small on-licenced premises - in relation to premises, at which the authorisation permits the supply of alcohol for consumption on the premises only, which are a hereditament in respect of which—
  - i. the ratepayer is subject to a non-domestic rate calculated in accordance with section 43(4A) of the Local Government Finance Act 1988(1), and
  - ii. the rateable value is not more than £12,000.