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Llywodraeth Cymru  
Welsh Government

## Welsh Government Consultation – summary of responses

Delivering a Tax Cut for Small Businesses: a New Small Business  
Rates Relief Scheme for Wales

December 2017

Mae'r ddogfen yma hefyd ar gael yn Gymraeg.  
This document is also available in Welsh.

## Overview

This document provides a summary of the responses to the consultation to consider policy proposals for delivering a new small business rates relief (SBRR) scheme for Wales. This permanent scheme will be introduced from 1 April 2018 to assist eligible small businesses with their non-domestic rates (NDR) liability.

## Action required

This document is for information only.

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## Additional copies

This summary report and copies of all the consultation responses are published in electronic form only and can be accessed from the Welsh Government's website.

## Related Documents

**Link to the consultation document:**

<https://consultations.gov.wales/consultations/delivering-tax-cut-small-businesses-new-small-business-rates-relief-scheme-wales>

# Delivering a Tax Cut for Small Businesses: a New Small Business Rates Relief Scheme for Wales

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# **Delivering a Tax Cut for Small Businesses: a New Small Business Rates Relief Scheme for Wales**

## **Introduction**

1. A form of Small Business Rates Relief (SBRR) has operated in Wales since 2008, providing mandatory relief from non-domestic rates to properties according to their rateable value and broad category of use.
2. SBRR is the largest non-domestic rates relief scheme operating in Wales, providing approximately £110 million of support to small businesses in 2017-18.
3. Introducing a permanent SBRR scheme in Wales from 1 April 2018 is a key part of the Welsh Government's approach to supporting smaller businesses in Wales. The current, temporary provision of relief will become permanent from April 2018. The new scheme will continue to be developed after it is introduced.
4. The purpose of the consultation was to seek views from a broad range of stakeholders on the policy proposals for developing the permanent scheme. The responses have been used to shape the legislation for the permanent scheme which will be implemented in the 2018-19 financial year.

## **Proposals**

5. The consultation focused on developing a new permanent SBRR scheme for Wales and delivering a scheme which more effectively targets support for small businesses. The consultation explained the current relief provided, the context and case for change, and the policy options being considered for a permanent scheme. General views were sought in relation to each of the main proposals, as well as the specific financial, administrative and legislative considerations. Briefly, proposals included:
  - limiting relief for businesses qualifying for SBRR across multiple properties
  - reviewing current and future exceptions from SBRR
  - increasing support for eligible small businesses
  - providing additional relief for certain sectors which support wider Government objectives, for example the childcare sector
  - longer term considerations for the scheme.
6. The new scheme will be based on the latest revaluation as at 1 April 2017 and will take into account the latest available evidence about changes to the use and rateable values of non-domestic properties in Wales (the tax-base).

7. Respondents were not asked for views on whether SBRR should continue or whether some other form of support should be provided to small businesses.

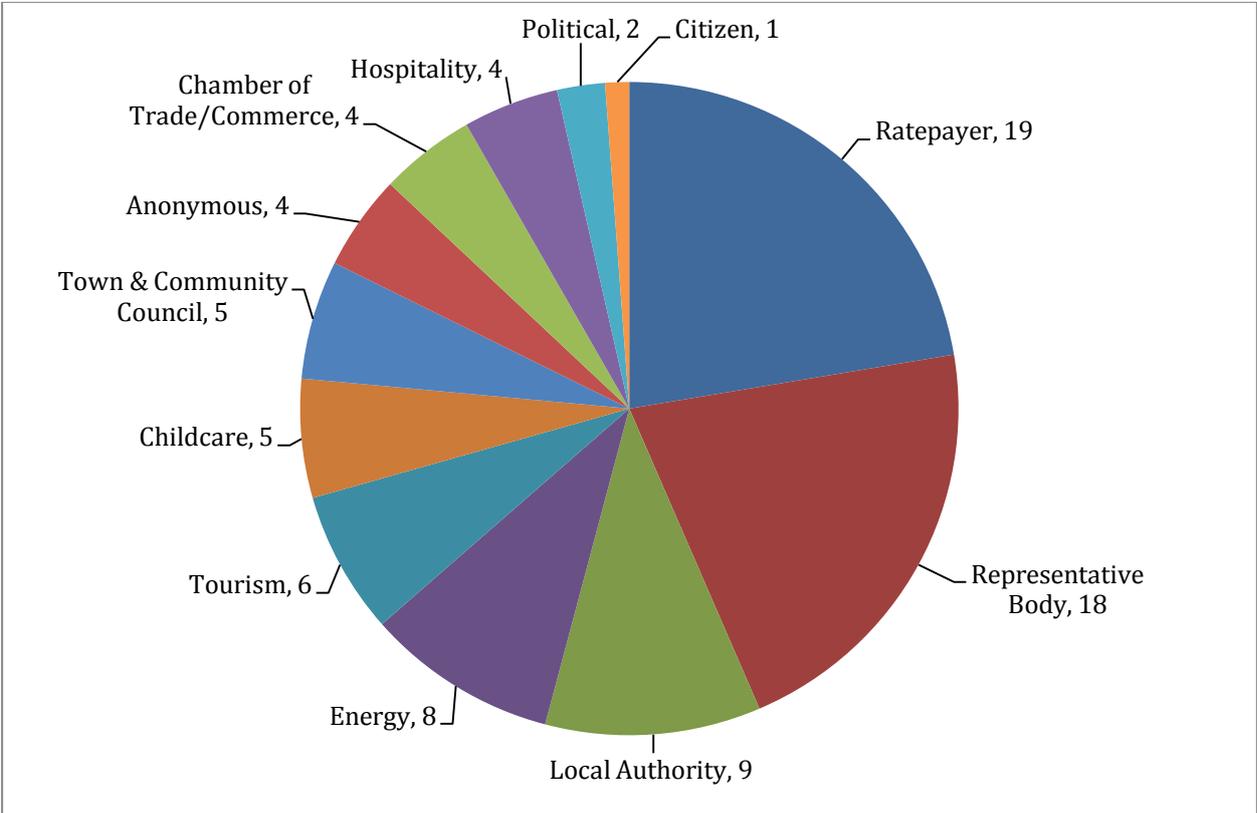
### Engagement

8. Views were invited as part of a 12-week consultation period which began on 21 July 2017 and ended on 13 October 2017. The consultation was published on the consultation pages of the Welsh Government’s website. Respondents were able to submit their views and comments on paper, by email or online, and in Welsh or English.

### Overview of Responses

9. In total, the consultation received 85 substantive responses from a range of stakeholders. Fig 1 illustrates the responses received by category. Of the 85 responses, 14 came from county councils and town and community councils and 22 were from business or professional representative bodies. There were multiple responses from particular sectors – energy, tourism, hospitality and childcare (23 in total). The remaining responses were from individual ratepayers and other organisations.

**Fig 1: Responses by category to the consultation *Delivering a tax cut for small businesses: a new small business rates relief scheme for Wales***



10. A full list of respondents is at Annex 1. Individual responses are available on request from the Local Taxation Policy Branch of the Welsh Government.

## Summary of Responses

11. This document is intended to be a summary of the responses received. It does not aim to capture every point raised by respondents but to highlight the key points.

### Funding SBRR

12. The consultation explained how providing SBRR is a significant financial commitment as it is entirely funded by the Welsh Government. The consultation explored how additional funding for SBRR could be generated in the future.

Question 1 The Welsh Government is interested in your views about the current and future funding of SBRR in Wales, including how the multiplier operates.

### 13. Consultation responses: Current and future funding of SBRR in Wales

- Several respondents noted the valuable support SBRR provides to businesses in Wales and a permanent scheme would provide welcome certainty and greatly benefits the sustainability of small businesses and encourages economic growth.
- Some respondents suggested the NDR system as a whole should be reviewed to ensure it is fit for purpose and meets the needs of the Welsh economy.
- Some respondents noted the disparity between the thresholds in England and Wales.
- There was consensus that the SBRR scheme should continue to be 100% funded by the Welsh Government and should be flexible and responsive to the changing needs of Wales.

### 14. Consultation responses: How the multiplier operates

- There were arguments against having a split multiplier in Wales to generate additional funding as operated in England and Scotland. It was suggested that larger business should not pay more and recognition of the fact SBRR was relatively costly in Wales (compared to England) due to the proportion of small businesses in the tax-base.
- It was suggested that any NDR relief should include 'sunset provisions' which would allow a timescale for expiry or review. This would ensure reliefs and exemptions do not become entrenched and become relied upon by ratepayers.
- A freeze to increases to the multiplier in Wales in future years was suggested by some respondents.

- The single multiplier approach in Wales was seen as a more favourable NDR model than in England and Scotland and as being simple and clear for ratepayers to understand.
- It was accepted that additional funding generated through splitting the multiplier between small and large properties could potentially generate additional revenue but this would require amendments to primary legislation and should be an area for future NDR consideration.
- Several respondents noted the wider implications of splitting the multiplier which might serve as a disincentive to businesses looking to establish in Wales and prompt existing businesses to choose to relocate outside Wales. It was also noted that the multiplier in Wales is higher than the multipliers in England and Scotland.
- Some respondents were concerned about the impact a higher multiplier might have on certain sectors such as childcare operators.

## Conclusions

15. The majority of respondents welcome the support SBRR provides and supported a permanent scheme.

## The treatment of larger businesses occupying multiple small properties which benefit from SBRR

16. SBRR in Wales currently provides relief to all eligible properties with no restriction on the relief provided relative to the number of small properties that a business occupies. This means that a national chain can benefit from relief across all the small properties it occupies across Wales. The consultation proposed a restriction on the relief relative to the number of small properties that a business occupies.

Question 2	Do you agree that a limit should be introduced on the amount of relief a business occupying multiple small properties in Wales can receive? If so, to what extent do you think this should be restricted?
Question 3	What are the associated administrative and technical implications of the Welsh Government's preferred approach which needs to be considered?
Question 4	Comments are invited about the effects (whether positive or adverse) such a limit could have on ratepayers affected or excluded from this relief.

## 17. Consultation responses

- There was general support for restricting the amount of relief a business occupying multiple small premises can receive.

- There was broad support for ensuring the limited funding available should be targeted at businesses that will benefit most from the relief.
- A number of respondents noted that a pan-Wales scheme would be difficult to administer and would require a data-sharing mechanism to verify eligibility and ensure ratepayers are correctly identified.
- There was a preference for SBRR to be restricted by local authority. This would allow eligibility to be determined at local authority level rather than at a national level, simplifying the process significantly.
- There was general consensus to keep the system simple and easy to administer.
- Several respondents raised the point that, if the restriction on multiples resulted in an application-based approach, this could potentially result in a lower take-up as currently relief is applied automatically.
- Some respondents raised concerns over the potential impact restricting multiples could have on smaller business chains or franchises.
- Several respondents noted a preference for the relief to be applied automatically without the need for application to ensure maximum take-up of the scheme and to avoid administrative burden for billing authorities and ratepayers.
- Responses from the childcare sector raised concerns regarding the impact on childcare business premises which have restrictions placed upon them and have large overhead costs.
- Some respondents felt the introduction of a restriction on multiples with a short notice period could have a detrimental impact on the financial viability of some businesses.
- The point was raised that the restriction could have an impact on the number of appeals being lodged.

## **Conclusions**

18. There were supportive arguments for a pan-Wales or local authority based restriction based on the number of properties occupied or on an aggregate rateable value basis. Overall, more respondents were in favour of a local authority based approach.

## **Current and Future Exceptions from SBRR**

19. There are a number of exceptions from SBRR within the current scheme. These are primarily for types of properties which are not considered to be consistent with the definition of a small business. The consultation considered whether additional exceptions to the scheme should be imposed and what the administrative implications of introducing further exceptions would be.

Question 5	Are there any types of business you feel should be excluded from the new scheme and, if so, why?
Question 6	What are the administrative implications of introducing further exceptions?

## 20. Consultation responses

- Any exceptions would need careful prescription to avoid contradictory or inequitable situations arising.
- Any increase in the types of businesses excepted from SBRR should not be detrimental to local high streets and there should be no consequential loss of employment.
- Providing additional support to some types of businesses might run counter to other Welsh Government policies around healthy living, financial inclusion, anti-poverty etc.
- Excluding businesses such as fast-food outlets, tanning salons or payday loan shops, could be perceived as unfair and lead to legal challenges and trade groups lobbying the Welsh Government.
- If certain businesses were excluded on the basis that they are not aligned to Welsh Government policy, then should similar businesses continue to benefit from rates relief schemes? Respondents were concerned this could be viewed as contradictory.
- Local authorities were concerned there would be an increase in contact from Elected Members, AMs and MPs as they would be contacted by local businesses and residents affected by exceptions. Providing detailed responses would place additional burden on local authority staff resources.

### *Administrative implications*

- Certain respondents believed changes would assist local authorities in administering rates if automated teller machines were to be expressly included as an excepted hereditament and therefore expressly excluded from being eligible for SBRR under the new scheme.
- Respondents agreed the scheme would need to be easy to administer and any exceptions should be easily identifiable. Many retail properties simply appear in the local rating list as 'shop & premises' which means local authorities would find it very difficult to administer exceptions targeted at a specific property use, eg. tanning studios.
- It was suggested that if the scheme varies significantly from the English scheme, through the introduction of exceptions, the costs and maintenance of 'Wales specific' issues could result in Welsh authorities facing higher maintenance and development costs from software companies.
- There was general consensus in favour of keeping the system simple and easy to administer.

## Conclusions

21. There was a general understanding of the potential to release resources if exceptions were increased. A number of respondents cited financial institutions and payday lenders as potential additional exceptions. However, respondents wanted a clear rationale before any additional exceptions were made.

## Providing More Assistance for Small Businesses

22. The consultation described the different ways in which changes to eligibility thresholds for relief could provide more assistance to small businesses.

Question 7	If the Welsh Government released resources from the current scheme to provide additional support to eligible small businesses under the new scheme, based on the options described in paragraph 4.24 of the consultation, how should these resources be reinvested to support small businesses more effectively?
Question 8	Are there any administrative or technical implications which need to be considered in changing the current thresholds for relief?
Question 9	What are the potential administrative and technical implications of introducing a new permanent scheme and its interaction with transitional relief?

## 23. Consultation responses

- Many respondents welcomed the current investment and support provided by SBRR and believed emphasis should be placed on simplifying the current scheme.
- There was general consensus that thresholds should be broadened to support as many businesses as possible within the funding constraints of the scheme.
- Several respondents felt that thresholds should be raised to match those in England, although many recognised the tax-base in Wales is different from other parts of the UK with small businesses making up a larger proportion.
- Some respondents pointed out that the current thresholds could act as a disincentive to businesses opting to locate in Wales.
- Some respondents felt additional support could be given to start-up businesses.
- There were some suggestions that funding should continue to support the High Street Rates Relief scheme.
- Some respondents felt that increasing the lower 100% rateable limit would result in more businesses not contributing to the non-domestic rates pool and would have a detrimental impact on funding for local services.

- It was noted by some respondents that increasing thresholds would be significantly more expensive than the current scheme and might not be achievable within the current funding envelope.
- It was recognised that increasing the upper threshold of the scheme in Wales would be costly and support relatively few additional businesses as most small businesses in Wales already benefit from the scheme.
- It was noted from a technical point of view that any amendments to the thresholds for the scheme would need to be communicated in a timely manner for software changes and billing amendments to be made.
- The interaction between SBRR and the transitional relief scheme adds complexity to the system. This could be difficult for ratepayers to understand and respondents felt that this should be clearly communicated.

### **Conclusions**

24. There was no clear consensus as to how the thresholds could be changed. Respondents acknowledged that increasing thresholds would be significantly more expensive and might not be achievable within the current funding envelope.

### **Targeting Support for Wider Welsh Government Objectives: Retail Premises**

25. The consultation proposed the removal of the enhanced relief available to retail properties under SBRR.

Question 10	We are seeking views on removing the enhanced relief for retail premises with a rateable value between £10,501 and £11,000.
Question 11	Are there any administrative or technical implications which need to be considered in changing the relief for the retail sector?

### **26. Consultation responses**

- Authorities generally agreed the financial impact across Wales of removing the enhanced relief for retail premises with a rateable value between £10,501 and £11,000 would be minimal and agreed the funding should be released and targeted more effectively.
- The general consensus was that there was no reason to retain parameters that are no longer relevant and the removal of an unnecessary administrative layer within the new scheme was welcomed.
- A small number of retailers believed this support should remain. The Association of Convenience Stores called for a specific retail relief scheme as retail is one of the largest employers in the Welsh economy.

#### *Administrative considerations*

- Provided local authority software suppliers are given sufficient notice of any changes, the administrative / technical impact was reported to be minimal. A

small number of businesses might need to be issued with amended rates demands for 2018-19 if the legislative changes were delayed.

## Conclusions

27. There was broad support for removing the enhanced relief, given that it would simplify the relief structure and remove a layer of administration that was unnecessary within a new scheme.

## Targeting Support for Wider Welsh Government Objectives: Childcare premises

28. The consultation explained the additional relief provided to this sector under the current scheme, set out the rationale as to why this sector might receive extra relief and explored the different ways this could be provided.

Question 12	We are seeking views on whether the childcare sector should be provided with additional relief, over and above that provided under the current SBRR scheme in order to support the delivery of the 30-hour childcare commitment?
Question 13	If additional relief were provided to the childcare sector, considering the options described in 4.39 how should this be delivered via the SBRR scheme?
Question 14	Are there any administrative or technical implications which need to be considered in providing additional relief to this sector?

## 29. Consultation responses

- Overall, Welsh authorities were in favour of the principle of providing SBRR to support and deliver the Welsh Government's 30-hour childcare commitment. They raised concerns as to how additional relief would interact with restrictions on multiple properties. They believed consideration should be given to providing extra funding and sufficient time for authorities to implement changes.
- Local authorities supported the option of raising the threshold to £16,000, alongside a 50% relief, rather than a tapered approach.
- Childcare providers fully supported additional relief to the sector, noting Welsh Government's commitment to providing 30-hours of childcare as something that should be supported through additional NDR relief.
- Additional support to the childcare sector was not widely supported from other industries. Several respondents opposed the suggested approach and stated relief should be consistent for all small businesses in Wales.
- No technical or administrative issues were identified with providing additional relief to the childcare sector. Authorities agreed that if sufficient notice was given to software providers, the administrative and technical impact would be minimal.

## Conclusions

30. There was general support for providing additional relief to childcare providers through the SBRR scheme. The proposed relief of up to £16,000 was generally accepted. There was no agreement as to how tapering should operate. No technical or administrative issues were identified but it was made clear that sufficient notice should be given.

## Longer Term Considerations: Time-limited relief

31. An area of interest for the Welsh Government was whether all eligible businesses should receive relief on a permanent basis or whether, in certain circumstances, the relief should be time-limited. For example, relief could be provided to start-ups during the period of establishment with support being gradually withdrawn as businesses become self-sustaining.

Question 15 We are seeking views on the possible introduction of time-limited support for certain ratepayers which is gradually withdrawn. What are the advantages and disadvantages of such an approach?

## 32. Consultation responses

- The responses showed broad support for a form of time-limited relief for new businesses but administered as a relief separate from SBRR.
- Respondents considered time-limited support could be relatively simple to administer and provide a business with certainty over their rates liability for a specified period, allowing a business time within which to establish.
- Respondents were concerned about fraud, eg. businesses trying to receive continual relief through 'phoenix' companies. Administering bodies had concerns about this type of fraud or avoidance leading to disproportionate administrative costs being incurred by local authorities.
- A small number of respondents considered time-limited support could be seen as 'propping up' unsustainable businesses.

## Conclusions

33. There was support for the introduction of time-limited assistance for start-ups but respondents requested a separate consultation at the appropriate time setting out the reasons why the relief should be introduced and its financial structure.

## Targeting businesses which support Welsh Government priorities

34. The Welsh Government is interested in exploring how support for small businesses could be used to assist the delivery of wider Welsh Government priorities which are of social, economic or environmental benefit to Wales.

Question 16 The Welsh Government is seeking general views on providing support to businesses that support, or are working towards supporting, wider Welsh Government objectives and invites proposals for developing the scheme in future years.

### 35. Consultation responses

#### *Renewable Energy Sector*

- Several responses encouraged additional relief to support the Welsh Government's objectives.
- There was consensus from respondents in the renewable energy sector that additional relief should be provided.
- Local government was supportive of providing additional relief in support of wider Welsh Government objectives. Authorities reiterated the importance of SBRR remaining as simple as possible. A separate grant scheme was suggested by several authorities rather than increasing the complexity of SBRR.
- Concerns were raised over the appropriateness of the valuation methodology used when assessing hydropower schemes. Respondents suggested this as a factor which threatened the continued ownership of existing schemes and the prospect of future hydropower development in Wales. The impact of the recent revaluation was seen as a major problem for the renewable sector.

#### *Tourism*

- Some respondents expressed a preference for self-catering properties to continue to be eligible for SBRR as part of the permanent scheme.
- Conversely, some respondents felt that self-catering operators should be excluded from the scheme as it was felt second home owners, rather than genuine small businesses, were benefiting from the relief and not contributing towards the funding for local services.
- Some respondents felt additional support should be considered for public houses which have seen an increase in their rateable values as a result of the recent revaluation.

#### *General*

- A point was made about providing support for businesses in rural communities.
- It was suggested that targeting support for businesses which support Welsh Government priorities would be better achieved through specific grants.
- A respondent considered reliefs on a property tax to achieve wider objectives was not always the most effective or appropriate policy lever.

## Welsh Language

36. We asked a range of questions relating to the impact of these proposals on the Welsh language.

Question 17	The Welsh Government would like to know your views on the effects these proposals would have on the Welsh language, specifically on: i) opportunities for people to use Welsh; and ii) on treating the Welsh language no less favourably than English What effects do you think there would be? How could positive effects be increased, or negative effects be mitigated?
Question 18	Please also explain how you believe the proposed policy could be formulated or changed so as to have: i) positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language; and ii) no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.

### 37. Consultation responses

- The majority of ratepayers believed the proposals would not have a negative impact on the Welsh language or its use.
- It was suggested that, to qualify for SBRR, categories of business could be expected to become compliant or provide evidence they were working towards being compliant with their local authority's Welsh language policy. SBRR could be used to encourage certain sectors, principally the service and retail sectors, to address Welsh language needs. It was acknowledged that careful consideration would need to be given to the practical difficulties of administering additional compliance. There was concern that administering bodies have insufficient expertise and capacity to police Welsh language requirements as part of a rates relief scheme.
- Overall ratepayers did not support adding further complexity to SBRR through the introduction of Welsh language requirements.

### Conclusions

38. SBRR could include measures intended to create a positive effect on the Welsh language but these measures would increase the complexity of the scheme. While ratepayers generally agreed there should be a commitment to the Welsh language, they did not want additional bureaucracy as part of SBRR.

## Other General Comments

Question 19 We have asked a number of specific questions. If you have any related issues which we have not specifically addressed, please use this space to report them.

### 39. Consultation responses

The main points were as follows.

- Some respondents called for rates relief to be targeted at small businesses rather than small premises, removing relief from large companies (such as supermarket retailers) in their smaller stores.
- Generally, respondents liked the simplicity of the current system and specifically the fact that it was not application-based.
- Respondents were cautious of any policy that created a need to apply for reliefs or provide some kind of annual return. It was thought that such a system might exclude a number of the smallest businesses, which are often time and resource constrained, and would ultimately increase the complexity of the system.
- Town and Community Councils believed SBRR should apply to premises such as public toilets and similar public buildings.

#### Revaluation

A number of respondents used the consultation to call for a review of the non-domestic rates system. Respondents expressed concerns over the impact of the revaluation, saying it exposed problems with the current valuation process and threatened the viability of many businesses.

#### Post Offices

Respondents were keen for post offices to continue receiving enhanced relief and noted the consultation did not propose a change.

#### Pharmacies

The National Pharmacy Association encouraged the Welsh Government to assess the impact of rates rises on community pharmacies and put in place the same enhancement as post offices receive to protect the essential healthcare services they provide for vulnerable groups in society.

#### Hospitality Sector

Responses from this sector appreciated the further support from transitional relief and high street rates relief. They called for a specific relief for this sector.

## **Next steps**

40. The consultation responses will be used to inform the legislation which will provide for the new scheme from 1 April 2018.
41. Welsh Government officials will continue to liaise with stakeholders and work collaboratively to adapt SBRR to ensure it meets the needs of Wales.
42. We will consider the broader issues raised by respondents as part of our wider non-domestic rates policy making process.
43. To provide sufficient notice for ratepayers to undertake financial planning and to allow time for local authorities and their software providers to incorporate the new scheme into their billing processes, it is proposed that this legislation is laid in December 2017.

We would like to thank everyone who has taken the time to respond to the consultation. Your views were important in informing the decisions in delivering a new permanent SBRR scheme for Wales. We are grateful for your contributions.

## **Annex A: List of Respondents**

Responses were received from the following.

Anonymous x 22  
Donald Grewar  
Dr Zigs  
Gwynne's Ice Cream  
Mold Town Council  
Chuckles Nursery  
Tantrwm Limited, also on behalf of The Cynon Valley Party, Aberdare Business & Tourism Association, RCT Town Twinning Association  
Penrhawd Farm Guest House  
Pembroke Chamber of Trade  
North Wales Hydro Power Limited  
H2O Hydro Ltd  
Tryweryn Hydro  
NB Hydro Services  
The Cowbridge Bookshop  
The British Hydropower Association  
Gwynedd Council  
Mostyn Estates Limited  
Cowbridge with Llanblethian Town Council  
The Pencil Case Cowbridge Ltd (independent shop)  
Cefn Lea Park  
Fishguard and Goodwick Chamber of Trade and Tourism  
Caerphilly CBC  
Jazz Clothing  
Welshpool Business Forum  
Welshpool Community Council  
Old Radnor Community Council  
Carole Lowe  
Wrexham County Borough Council  
Mr and Mrs M A James  
Monmouthshire CC (Business & Enterprise)  
Wales Tourism Alliance  
National Farmers' Union Cymru  
Presteigne and Norton Town Council  
Vale of Glamorgan Council  
National Day Nurseries Association Cymru  
Monmouth Chamber of Commerce  
WLGA  
Welsh Revenue and Benefits Managers Group  
Blaenau Gwent County Borough Council  
Denbighshire County Council

Central Association of Agricultural Valuers  
Ogwen Energy Ltd  
Wales Co-operative Centre  
British Beer and Pub Association  
Citizens Advice Cymru  
The Institute of Chartered Accountants in England and Wales  
National Pharmacy Association  
Wales Pre-school Providers Association (Wales PPA)  
Monmouthshire County Council  
Welsh Conservatives  
Royal Institution of Chartered Surveyors Wales  
JLL  
Welsh Retail Consortium  
Janet Finch-Saunders AM  
Brecon Chamber of Trade  
Institute of Revenues Rating and Valuation  
ACCA Cymru Wales  
ACCA Europe  
Booksellers Association  
The Campaign for Real Ale  
British Hospitality Association Cymru  
The Association of Licensed Multiple Retailers  
Association of Convenience Stores  
Federation of Small Businesses