I have owned and operated licensed premises for 37 years and have always found the system unfair in how it calculates the tax payable on the business. The more successful my businesses are the more VAT and corporation tax I pay and then to be taxed again on turnover because we are successful is grossly unfair. I have operated wet led, food led, nightclubs and a mixture of all three.

A premises should be valued on its total foot print area, taking into account its car parking and outside stores. This would encourage the full use of all the building and potentially encourage sub letting out unused parts to cover costs, to have a charge for air conditioning units is a joke. Do other businesses have a charge for the gas boiler that heats the premises, taking into account we are being encouraged to convert to air source heat pumps.

I currently have three properties that are under review, one is a destination food led business. It's current rateable value as a public has gone up from £12,500 when we purchased it, to £25,000 now and is under review again. Under its current trading levels it could potentially be revalued in excess of £100,000 and we have not increased the area for public use or the total foot print of the site. Should we be successful in having it classified as a restaurant, which it operates as, it would be less than half the potential £100,000. Without the food sales the wet sales would not be so good and this is what the valuation office is calculating on. To serve food with all the costs involved and equipment required involves a bigger investment/risk and a lot more staff to operate.

Operator
Nottinghamshire