

PopplestonAllen



A **guide** to the late
night levy

What is the Late Night Levy?

A Licensing Authority can introduce a Late Night Levy (“the Levy”) if it considers it is “appropriate” to raise revenue in relation to the costs of policing crime and disorder, related to the sale and supply of alcohol in the area for which it is responsible between midnight and 06.00. The Levy revenue is split between the Licensing Authority and the police.

Who does it apply to?

The Council can specify the time (between midnight and 06:00) (the “specified time”) after which if any holder of a Premise Licence or Club Premises Certificate is authorised to sell or supply alcohol (whether or not they choose to do so) they are liable to pay the Levy.

How much will it cost if my business is subject to the Late Night Levy?

Rateable Value Bands	Annual levy charge
A: No rateable value - £4,300	£299
B: £4,301 - £33,000	£768
C: £33,001 - £87,000	£1,259
D: £87,001 - £125,000 *	£1,365
E: £125,001 and above **	£1,493

* The multiplier would take D x 2 to £2,730

** The multiplier would take E x 3 to £4,440

The multiplier only applies to premises that primarily or exclusively supply alcohol for consumption on the premises

There is no reduction based on either the number of days you are permitted to trade beyond the specified time in a week, nor the number of hours you trade beyond the specified time, i.e. if you trade on one day a week beyond the specified time you are liable to pay the full Levy.

What is the procedure for the introduction of the Late Night Levy?

Prior to the implementation of the Levy, the Licensing Authority must send a copy of its proposals to all affected premises, and put a notice of its proposal on its website and in the local newspaper. The notice must specify the start date for the Levy, the proposed specified time and any proposed permitted exemption or reduction categories.

Are there any exemptions?

Licensing Authorities have the discretion to allow certain types of premises to be exempt from the Levy. Examples of discretionary exemptions include premises with overnight accommodation, bingo halls, theatres and cinemas, some country village pubs, premises which operate as part of a Business Improvement District with a “satisfactory” crime and disorder focus, and those only permitted to sell alcohol beyond the specified time on New Years Eve into New Years Day.

What are the discounts?

Licensing Authorities will be able to offer a discretionary 30% reduction in the Levy to ‘business led Best Practice Schemes’ provided such schemes meet specified criteria. In addition premises in receipt of small business rate relief may be eligible.

When is the Levy payable?

If you are required to pay the Levy, then you will have to pay it at the same time as you pay your annual fee. If you are granted a new licence or certificate which permits the sale or supply of alcohol beyond the specified time, or have varied your licence to the same effect when the Levy is already in force, then you will have to pay the Levy amount 14 days after your new licence, certificate or variation has been granted. Note that these only apply to a 'first payment' of the Levy and that in any subsequent years you will have to pay the Levy on the date that the annual fee is due.

Can I object?

During the consultation process you have an opportunity to object or comment on the proposals. The Licensing is not required to hold a hearing to consider any representations made during the consultation period although many Licensing Authorities may decide to do so.

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