

Press release: Plant nurseries will remain exempt from business rates

Owners of plant nurseries will continue to benefit from a business rates exemption thanks to government legislation introduced today (Wednesday 23 May) by Local Government Minister Rishi Sunak MP.

For nearly a century, land and buildings at plant nursery grounds enjoyed an agricultural exemption from business rates to support the rural economy.

However, following a recent Court of Appeal decision, the Valuation Office Agency has begun to assess buildings at plant nurseries, including structures such as poly-tunnels.

Local Government Minister, Rishi Sunak MP, said:

Plant nurseries are an essential part of the rural economy and it is vital they are protected.

This legislation will put a stop to this unreasonable burden on businesses and will help maintain a productive, competitive and sustainable agricultural sector.

Under the legislation, plant nursery owners who have been paying rates since the Court of Appeal decision will be able to apply for a backdated refund.

Further information

Read the [Non Domestic Rates \(Nursery Grounds\) Bill](#) introduced today.

Plant nurseries are establishments where plants or trees are grown in the initial stages of their lives. The bill does not extend to garden centres where plants are displayed and sold to the public (including garden centres sometimes called “nurseries”). Garden centres are rateable and will continue to pay rates after the Bill.

The Bill will amend the Local Government Finance Act 1988 to ensure both agricultural land and buildings at plant nursery grounds are exempt from business rates.

The legislation will be amended retrospectively, with effect from 1 April 2015. Any plant nurseries charged business rates from this date will be eligible to apply for a refund.

We have also published a [factsheet](#) on the Bill.

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