



UNITED KINGDOM – February 2023

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UK GENERAL

England has long wrestled with a land ownership levy

This article looks at the history surrounding the attempts to introduce a land tax in the UK and the current arguments in favour of such a tax.

The article can be accessed via the following link:

<https://www.ft.com/content/d3c5aodd-4dc8-448c-bdf5-c5d546b4cd9f>

Revaluation 2023 and business rates

International Property Tax Institute

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

The latest revaluation of non-domestic property for business rates will come into effect on 1 April 2023. This article, written by the Chief Valuer of the Valuation Office Agency (VOA) who are the assessing organisation for England and Wales, provides information about the revaluation and the effect it will have on business rates, including market changes since the last revaluation across various property sectors and where ratepayers can check their latest valuation etc.

The article can be accessed via the following link:

[Revaluation 2023 and business rates | Journals | RICS](#)

'Disgrace' of Covid business support postcode lottery exposed

Following the government's legislation change to remove the right for business ratepayers to appeal against their assessments on the grounds of the effect of the Covid-19 pandemic, this article looks at claims that local authorities have paid out only a fraction of the £1.5b Covid-19 Additional Relief Fund which was set up to replace the right to appeal, looking at the performance of specific councils.

The article can be accessed via the following link:

<https://www.telegraph.co.uk/business/2023/02/12/disgrace-covid-business-support-postcode-lottery-exposed/>

Why the council tax system is broken

This article calls for an overhaul of the way in which local authorities are funded following requests to government for several councils to increase council tax above the legislated maximum of 5% to enable the councils to get out of bankruptcy. Currently 5% can only be exceeded by a referendum or special permission by government.

The article can be accessed via the following link:

[Why the council tax system is broken | Home | The Sunday Times \(thetimes.co.uk\)](#)

Business leaders mount pressure on Jeremy Hunt and tell the chancellor he must 'hit goals' to help British firms

Following comments from a major pharmaceutical company that the UK's tax system is driving investment out of the country, the British Chambers of Commerce (BCC) has set out goals that the chancellor must hit by the spring budget – including action on property taxes. This article looks at the views of government and industry experts on this subject.

The article can be accessed via the following link:

International Property Tax Institute

IPTI Xtracts- The items included in IPTI Xtracts have been extracted from published information. IPTI accepts no responsibility for the accuracy of the information or any opinions expressed in the articles.

[Business leaders pressure Jeremy Hunt and say he must 'hit goals' to help British firms | Daily Mail Online](#)

Retailers in England to see business rates fall by a fifth from April

The UK Treasury issued a statement on 14 February 2023 predicting that total business rates paid by will fall by 20% when the 2023 revaluation comes into force on 1 April 2023, but the corresponding figure for distribution warehouses will be a rise of 27%. This article looks at further detail issued in the statement.

The article can be accessed via the following link:

[Retailers in England to see business rates fall by a fifth \(yahoo.com\)](#)

Colliers blasts Covid-19 rates relief 'lottery'

A rating practitioner has commented on the different treatment, according to location, of the allocation of funds from the Covid-19 Additional Relief Fund (CARF) by local authorities. This article looks at the reasons the government set up the £1.5b fund, and why it is claimed that it has been unsuccessful.

The article can be accessed via the following link:

[Colliers blasts Covid-19 rates relief 'lottery' - Property Industry Eye](#)

Business rates still 'broken' despite savings for retail, says BRC

The British Retail Consortium (BRC) has responded to the government's announcement that business rates for the retail sector will fall by 20% in April 2023. This article looks at the BRC's claim that the rating system is broken and needs wholesale reform, and the measures the government have already taken to lessen the impact of the 2023 revaluation.

The article can be accessed via the following link:

[Business rates still 'broken' despite savings for retail, says BRC | News | The Grocer](#)

Minister: No 'wholesale reform' to council tax in this parliament

This article looks at a hearing of the Commons' Levelling Up, Housing and Communities Committee which was questioning the governments commitment to a reform of the council tax system.

The article can be accessed via the following link:

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[Minister: No 'wholesale reform' to council tax in this parliament | Local Government Chronicle \(LGC\) \(lgcplus.com\)](#)

ENGLAND

Council tax: Millions facing 5% increases from April

The County Councils Network have claimed that three-quarters of English councils with social care duties who have published budget details will see the legislated maximum 5% increase in council tax this April. This article looks at the details from local authorities across the country and examines the reasons with commentary from the government and the authorities.

The article can be accessed via the following link:

[Council tax: Millions facing 5% increases from April - BBC News](#)

London retailers could be set for £96m business rate boost

New analysis from a rating practitioner has predicted that retailers on London's prime shopping streets will see a significant saving when the 2023 revaluation comes into force on 1 April 2023. This article looks at the statistics for central London streets and commentary from the British Retail Consortium urges the government to introduce annual revaluations.

The article can be accessed via the following link:

[London retailers could be set for £96m business rate boost | News | Property Week](#)

Business rates 'another burden' for indies

A leading fashion industry specialist has reported that whereas rateable values for retail properties will see an overall fall, small independents on local high streets across the country will rise. This article looks at the position for small retailers outside London.

The article can be accessed via the following link:

[Business rates 'another burden' for indies \(drapersonline.com\)](#)

SCOTLAND

Sturgeon 'throttling' restaurants, hotels, spas and pubs

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Whilst England has continued with tax relief for the leisure industry, Scotland has not. This article looks at the effect the pandemic has had on the industry and calls for help from the Scottish government.

The article can be accessed via the following link:

[Sturgeon 'throttling' restaurants, hotels, spas and pubs | HeraldScotland](#)

Nicola Sturgeon confronted by furious spa owners

This article looks at the pressure being placed on the Scottish government to address the differences in business rates relief schemes between Scotland and the rest of the UK, including an appeal from the owners of a chain of spa's across England and Scotland.

The article can be accessed via the following link:

[Scotland: Nicola Sturgeon confronted by furious spa owners | HeraldScotland](#)

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