



UNITED KINGDOM – May 2023

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UK GENERAL

Five key reforms introduced in the new Non-Domestic Rating Bill

This article looks at the draft Non-Domestic Rating Bill and outlines five key reforms that have been introduced – increased digitalisation; more frequent revaluations; transitional relief; new and amended relief; and alterations to rateable values - with commentary provided by a large legal practice.

The article can be accessed via the following link:

[Five key reforms introduced in the new Non-Domestic Rating Bill \(shoosmiths.co.uk\)](https://www.shoosmiths.co.uk)

Empty shops: a problem that isn't going away

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.

This article looks at commentary from a global law firm on declining British High Streets and how this affects commercial landlords. It considers the effects of payment of business rates on empty properties, the proposed auctions of empty properties in the Levelling-Up and Regeneration Bill, and the changes proposed in the Non-Domestic Rating Bill.

The article can be accessed via the following link:

<https://www.propertyreporter.co.uk/empty-shops-a-problem-that-isnt-going-away.html>

What does the Valuation Office Agency consultation on business rates mean for you?

The Valuation office Agency (VOA) have commenced a consultation on what information should be shared about business rates, particularly in regard to the extra information that should be provided, what is needed to judge if a valuation is accurate and fair, and what should be considered sensitive data. This article looks at the burden of business rates and how the system might be improved.

The article can be accessed via the following link:

[What does the Valuation Office Agency consultation on business rates mean for you? | Pressat](#)

SCOTLAND

Business rates shock for island hotels

It is reported that island hospitality businesses are facing huge increases in business rates. This article looks at the reason hoteliers are challenging their new business rates assessments and the effect on profitability of the ferry crisis and the compensation they are seeking.

The article can be accessed via the following link:

[Business rates shock for island hotels | Stornoway Gazette](#)

Non-domestic rates revaluation statistics

The Chief Statistician for Scotland has released statistics relating to the 2023 non-domestic rates revaluation. This article examines the data relating to the total rateable value, which sectors of the market that have shown movements in rateable values and changes in the average bill.

The article can be accessed via the following link:

[Non-domestic rates revaluation statistics - gov.scot \(www.gov.scot\)](#)

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Scotland's shops see 10% drop in business rate bills

This article comments on the statistics for the recent revaluation from the Scottish Government, including movements for specific property classes and specific locations.

The article can be accessed via the following link:

[Scotland's shops see 10% drop in business rate bills - BBC News](#)

Scottish retailers slam 'apparent retraction' of SNP manifesto pledge

The Scottish National Party's manifesto pledged that it would restore parity with England on the higher property business rate (for properties assessed at over £100,000) by the end of this parliament. This article looks at concern following a minister's answer indicating that it would now depend on funding, and looks at the background to the differences between the 2 countries.

The article can be accessed via the following link:

[Scottish retailers slam 'apparent retraction' of SNP manifesto pledge | HeraldScotland](#)

Time to end tax breaks for shooting estates

A parliamentary statement from the Scottish Green Party has called for the end of tax breaks for shooting estates. This article examines how the assessment of sporting rights on the estates are eligible for the Scottish Government's Small Business Bonus Scheme, whilst many are owned by wealthy individuals or from offshore tax havens.

The article can be accessed via the following link:

[MIL-OSI United Kingdom: Time to end tax breaks for shooting estates | ForeignAffairs.co.nz](#)

Arthur insists business rates support is 'generous'

The Scottish Government has reiterated that it is offering generous business rates support to companies. This article reports on calls from other ministers and businesses for the government to match the rates relief provided in England.

The article can be accessed via the following link:

[Arthur insists business rates support is 'generous' – Daily Business \(dailybusinessgroup.co.uk\)](#)

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WALES

Welsh council tax revaluation goes ahead

It has been announced that the Valuation Office Agency (VOA) will undertake a revaluation of domestic properties for Council Tax which will come into force on 1 April 2025 based on a 1 April 2023 valuation date. This article explains that increased values do not necessarily mean increased tax as the revaluation will be revenue neutral, and considers the possibility of an increased number of bands and changes to the relief system.

The article can be accessed via the following link:

[Welsh council tax revaluation goes ahead - BBC News](#)

Welsh Government announces council funding reforms

This article looks at a proposed shake up of how councils in Wales are funded and examines the proposals for how the government will work with councils to develop principles for how future policies affect funding.

The article can be accessed via the following link:

[Welsh Government announces council funding reforms | Public Finance](#)

High streets: Council leader wants tax on out of town stores

A council leader has proposed that higher rates should be collected from out-of-town stores to allow the extra revenue to be reinvested into struggling high streets. This article looks at data on shop vacancies and how the money could be raised and used, and the Transforming Towns project already in existence.

The article can be accessed via the following link:

[High streets: Council leader wants tax on out of town stores - BBC News](#)

Mum forced to demolish tiny dream retreat after council class it as second home

A 60-year-old woman in Wales who converted a garage at the rear of her garden into a getaway for holiday makers is reportedly to demolish it after it was assessed for council tax by the Valuation Office as a second home. This article looks at the new criteria whereby councils are able to introduce a 300% premium on second homes and long-term empty domestic properties.

The article can be accessed via the following link:

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[Mum forced to demolish tiny dream retreat after council class it as second home - Birmingham Live \(birminghammail.co.uk\)](https://www.birminghammail.co.uk/news/mum-forced-to-demolish-tiny-dream-retreat-after-council-class-it-as-second-home-14111111)

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