



UNITED KINGDOM – June 2023

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UK GENERAL

Be wary of rogue business rates agents, VOA warns

The 2023 Rating List came into force on 1 April 2023 and the VOA is re-issuing warnings to business occupiers to protect themselves against rogue business rates agents. This article warns that such agents are likely to take large fees and may leave the ratepayer with an increased assessment. The article includes a checklist for anyone wanting to ensure they employ a reputable agent.

The article can be accessed via the following link:

[Be wary of rogue business rates agents, VOA warns \(talkingretail.com\)](https://www.talkingretail.com)

Thirty years of council tax

Council tax, tax on residential properties, in England, Scotland and Wales first came into effect in 1993 under the Local Government Act 1992 and is now 30 years old. Since this time

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there has not been a revaluation. This article looks at a report analysing the average level of tax paid on valuation band D properties over those 30 years and gives details of the councils with the lowest and highest tax and percentage increase in tax over the period.

The article can be accessed via the following link:

[Thirty years of council tax - TaxPayers' Alliance \(taxpayersalliance.com\)](https://taxpayersalliance.com)

Land Value Taxation: A Solution for Fair and Sustainable Urban Development

This article looks at the concept of Land Value Taxation and the benefits it could provide including reducing income inequality by shifting the tax burden to land, promoting more sustainable urban development by encouraging landowners to make better use of their land and as land values tend to be more stable this would provide a more predictable level of income for local government.

The article can be accessed via the following link:

[Land Value Taxation: A Solution for Fair and Sustainable Urban Development – Off Plan Property Exchange](#)

ENGLAND

Council tax arrears hit 'historic high' of £5.5bn

The Department for Levelling up, Housing and Communities has reported that Council Tax arrears are now £5.5bn – higher than any other time. This article looks at an analysis of the data by the Centre for Social Justice and includes the number of liability orders issued since April 2021 which may result in the forced sale of a home.

The article can be accessed via the following link:

[LocalGov.co.uk - Your authority on UK local government - Council tax arrears hit 'historic high' of £5.5bn](https://www.localgov.co.uk)

ENGLAND AND WALES

Business rates system under strain despite recent overhaul

There were reportedly 132,690 requests for business rate checks in the first 3 months of 2023, prior to the closing of the 2017 rating list. This article looks at the backlog at the VOA and asks whether the overhaul of business rates – particularly the Check, Challenge, Appeal (CCA) process – has made the system more cumbersome. The article also includes data of CCA outcomes over the life of the 2017 rating list.

The article can be accessed via the following link:

[Business rates system under strain despite recent overhaul | Professional | Property Week](#)

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Non-Domestic Rating Bill: breaking down the changes, part one

This article looks at the changes that will be brought in when the Non-Domestic Rating Bill becomes law including; notification of changes to properties by the occupier, annual statements providing rental or trade details, and time limits on the submission of appeals.

The article can be accessed via the following link:

[Non-Domestic Rating Bill: breaking down the changes, part one - Place North West](#)

Non-Domestic Rating Bill: breaking down the changes, part two

This article examines the changes that will be brought in when the Non-Domestic Rating Bill becomes law. Part Two looks at discretionary relief, the sharing of information, legislative limitation of reasons for MCCs, and the provision of information to the VOA.

The article can be accessed via the following link:

<https://www.placenorthwest.co.uk/insight/non-domestic-rating-bill-breaking-down-the-changes-part-two/>

SCOTLAND

Scottish ministers told to 'act now' to help struggling shops and pubs

Representations have been made to the Scottish government for them to provide the same amount of property tax relief as England and Wales for retail, hospitality and leisure properties. This article gives an example of the difference in relief by looking at the rates payable a retail chain with shops either side of the border and with the same rateable values, and provides extracts from a letter to the Scottish government from the chief executive of the Scottish Grocers' Federation.

The article can be accessed via the following link:

[Scottish ministers told to 'act now' to help struggling shops and pubs | HeraldScotland](#)

Council tax bombshell as leaked doc reveals plans for 22 per cent rise to hit one in four Scots households

A leaked document has revealed that one in four households in Scotland face large increases in council tax under plans being discussed by SNP ministers and local authorities. This article looks at the data relating to the proposed increases, the possibility of a consultation on the matter and consideration of a Council Tax revaluation.

The article can be accessed via the following link:

[Council tax bombshell as leaked doc reveals plans for 22 per cent rise to hit one in four Scots households - Daily Record](#)

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