



## UNITED KINGDOM – August 2023

---

### CONTENTS

<b>UK GENERAL</b> .....	<b>1</b>
NHS HAS SPENT £4MILLION PAYING PROPERTY TAXES FOR EMPTY BUILDINGS IN LAST THREE YEARS .....	1
BAILIFFS MAKING RECORD PROFITS COLLECTING DEBT FOR COUNCILS IN COST OF LIVING CRISIS .....	2
RESIDENTS ARE PAYING FIVE TIMES MORE COUNCIL TAX IN SOME UK AREAS – ARE YOU AFFECTED?.....	2
NEW CALLS FOR HUNT TO FREEZE BUSINESS RATES .....	2
HAVE BUSINESS RATES BEEN BALANCED BY THE REVALUATION? .....	2
BRITAIN’S INEFFICIENT AND UNFAIR PROPERTY LEVIES NEED REFORM .....	3
<b>ENGLAND</b> .....	<b>3</b>
COUNCIL TAX MEASURES FOR EMPTY HOMES MUST BE PROPORTIONATE .....	3
<b>SCOTLAND</b> .....	<b>3</b>
CAFÉ OWNER QUESTIONS HUGE RATING ASSESSMENT .....	3
FAIRER COUNCIL TAX: CONSULTATION [SCOTLAND] .....	3
SCOTTISH PROPERTY TAXES NEARLY DOUBLE IN TWO YEARS .....	4
RATES ASSESSMENTS ARE “INDEPENDENT AND FAIR” .....	4
NON DOMESTIC RATES/COUNCIL TAX ON SECOND AND EMPTY HOMES: FOI RELEASE.....	4
<b>WALES</b> .....	<b>4</b>
WELSH GOVERNMENT FACING CRITICISM OVER SECOND HOME TAX THAT COULD TURN TOURIST HOTSPOTS INTO 'GHOST TOWNS' 4	4

---

### UK GENERAL

#### **NHS has spent £4million paying property taxes for EMPTY buildings in last three years**

A freedom of Information request by the Taxpayers’ Alliance has revealed that the NHS has spent £4m on empty property rates charged on redundant buildings over the last three years. This article looks at the detail of some of the properties, the work carried out by NHS Property Services, who manage the NHS portfolio, and the costs of Labour’s PFI contracts.

The article can be accessed via the following link:

[NHS has spent £4million paying property taxes for EMPTY buildings in last three years | Daily Mail Online](#)

#### **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.

## **Bailiffs making record profits collecting debt for councils in cost of living crisis**

This article looks at the large profits being made by bailiffs employed by councils to undertake enforcement action to recover unpaid debts, including council tax. This is partly due to enforcement action being temporarily halted by the Covid-19 pandemic. The article advises that this has led to criticism from debt charities who are calling for an end to outsourcing for debt collection.

The article can be accessed via the following link:

[Bailiffs making record profits collecting debt for councils in cost of living crisis | UK cost of living crisis | The Guardian](#)

## **Residents are paying five times more council tax in some UK areas – are you affected?**

This article looks at the data that shows the differences in amount of council tax paid in different locations across the UK. Council tax paid is compared as a percentage of salary and house value, and calls for a 12 month council tax freeze.

The article can be accessed via the following link:

[Residents are paying five times more council tax in some UK areas - are you affected? | The Sun](#)

## **New calls for Hunt to freeze business rates**

The UK hospitality industry is again calling on the government to freeze business rates from April 2024. This article hears from industry experts about the possible effects of the increasing business rates in accordance with inflation and removing the relief provided for retail and leisure properties.

The article can be accessed via the following link:

[New calls for Hunt to freeze business rates - News Daily Brief](#)

## **Have Business Rates Been Balanced by the Revaluation?**

This article reports that the Non-Domestic Rating Bill was introduced in the House of Commons on 21 August 2023. The bill forms part of an extensive review into modernising the business rates system, including more frequent revaluations. The article also reports on the effects of business rates on retail and leisure properties and draws comparison with the number of company failures.

The article can be accessed via the following link:

[Have Business Rates Been Balanced by the Revaluation? - BusinessMole](#)

### **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.

## **Britain's inefficient and unfair property levies need reform**

This article puts forward an opinion that “Council tax, stamp duty and business rates stifle productivity and hold back the economy”. The article looks at the reasons behind the statement and proposes alternative methods of raising revenue for local and central government.

The article can be accessed via the following link:

[Britain's inefficient and unfair property levies need reform | Financial Times \(ft.com\)](#)

## **ENGLAND**

### **Council tax measures for empty homes must be proportionate**

Despite the results in Wales and Scotland, the UK government is pushing on with the proposed increases of council tax premiums on second and empty homes in England. This article looks at the government's proposed measures in the *Levelling Up and Regeneration Bill* and provides a property company's proposed exceptions to the increases where homeowners are trying to bring their properties back into the market.

The article can be accessed via the following link:

[Council tax measures for empty homes must be proportionate | Propertymark](#)

## **SCOTLAND**

### **Café owner questions huge rating assessment**

The owner of a café is calling for a review of business rates in Scotland as he feels that privately owned businesses are being given higher rateable values than council owned ones in the City of Edinburgh council area. This article looks at the claims and hears comment from the council.

The article can be accessed via the following link:

[Café owner questions huge rating assessment | The Edinburgh Reporter](#)

### **Fairer Council Tax: Consultation [Scotland]**

This article examines a joint Scottish Government/COSLA consultation on plans to increase the council tax paid in bands E, F, G and H in Scotland, to address criticism that payments in bands A-D pay a higher proportion of the value of their property than those in the higher bands. The article looks at the relevant data, how the scheme would be implemented and the closing date for comments.

The article can be accessed via the following link:

<https://www.gov.scot/publications/consultation-fairer-council-tax/>

## **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.

## **Scottish property taxes nearly double in two years**

This article looks at analysis of data relating to the increases in revenue collected by the Scottish Government from Land and Buildings Transaction Tax (LBTT) and Additional Dwelling Supplement (ADS), and compares tax rates to those in England.

The article can be accessed via the following link:

[Scottish property taxes nearly double in two years - Business Insider](#)

## **Rates assessments are “independent and fair”**

Following a claim by the owner of Boardwalk Beach Club at Cramond that his rates assessment was unfair when compared to council-owned properties, this article hears from the assistant assessor for Lothian Valuation Joint Board who refutes the allegations.

The article can be accessed via the following link:

[Rates assessments are “independent and fair” | The Edinburgh Reporter](#)

## **Non domestic rates/council tax on second and empty homes: FOI release**

This article publishes a Freedom of Information request asking 8 questions about evidence of the effects of double taxing second homes, when a collation of responses on the consultation on taxing second homes will be available, what the revenue raised will be used for, how second home owners will be identified, the historic uncollected council tax debt, what action is to be taken on totally unused or vacant homes, the rate of housebuilding generally and a specific example.

The article can be accessed via the following link:

[Non domestic rates/council tax on second and empty homes: FOI release - gov.scot \(www.gov.scot\)](#)

## **WALES**

### **Welsh government facing criticism over second home tax that could turn tourist hotspots into 'ghost towns'**

From April 2023 local governments in Wales have been able to charge council taxpayers of second homes a premium of up to 300%, and the number of nights holiday let owners must fill their properties to avoid the second home tax and be eligible for business rates rose from 70 to 182. This article looks at the effect this is having on the holiday let market and hears from operators.

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.

[Welsh government facing criticism over second home tax that could turn tourist hotspots into 'ghost towns' | UK News | Sky News](#)

**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.