



UNITED KINGDOM – November 2023

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UK GENERAL

Business rates appeals system is creaking under pressure and lack of resource at the VOA

This article looks at government statistics about the number of outstanding checks and challenges in the business rates appeal system and hears from a rating practitioner why he feels the “Check, Challenge, Appeal” system is not working.

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 rates appeals system is creaking under pressure and lack of resource at the VOA - London Business News | Londonlovesbusiness.com](#)

A taxing problem

This article examines a paper from the New Economics Foundation which states that the UK's business rates system is unfit for purpose and proposes a fairer, more efficient method of taxation which would give greater control to local authorities. The article looks in detail at the perceived problems of the current system and the benefits of the system that is proposed.

The article can be accessed via the following link:

[A taxing problem | New Economics Foundation](#)

Retailers demand action from Chancellor on business rates

The Chancellor will make his Autumn Statement shortly. This article looks at calls by a group of major retailers, including M & S, Sainsburys and Currys, for him to freeze the uniform business rate rather than adopting the increase calculated from the CPI which would this year be 6.7%.

The article can be accessed via the following link:

[Retailers demand action from Chancellor on business rates | This is Money](#)

Non-Domestic Rating Act: your responsibilities explained

This article looks at the changes that the new Non-Domestic Rating Act has made, including 3 yearly revaluations, improvement relief, relief on heat networks, and information sharing.

The article can be accessed via the following link:

[Non-Domestic Rating Act: your responsibilities explained - Place North West](#)

Business rate relief extended for hospitality in Autumn Statement

In his Autumn Statement, the Chancellor has announced that business rate relief will be extended for a further year. This article gives details of the relief and who it will affect, and hears comment from the UK Hospitality chief executive.

The article can be accessed via the following link:

[Business rate relief extended for hospitality in Autumn Statement - The Caterer](#)

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Autumn statement: disappointment for retail as business rates support does not extend to larger businesses

This article looks at the disappointment felt by larger stores with multiple outlets that the Chancellor did not extend rates relief to them in his recent Autumn Statement. The article hears from rating practitioners about how the increase in tax rate will affect larger stores and calls for further reforms to take place.

The article can be accessed via the following link:

[Autumn statement: disappointment for retail as business rates support does not extend to larger businesses - TheIndustry.fashion](#)

Millions face council tax rise of 5% – what the average household will pay

This article looks at the increases that are expected to be made to council tax by a large number of local authorities in an effort to balance their budgets in April 2024. The article looks at the maximum increases that local authorities can impose without a referendum, and how much average tax is likely to be paid in different localities across the country.

The article can be accessed via the following link:

[Millions face council tax rise of 5% – what the average household will pay \(inews.co.uk\)](#)

This year's autumn statement outlines changes to business rates

The Chancellor's Autumn Statement confirmed that Retail Hospitality and Leisure relief (RHL) will be extended for another year and that the small business rates multiplier has also been frozen for another year. This article hears views of the statement from a rating practitioner and business representative.

The article can be accessed via the following link:

[This year's autumn statement outlines changes to business rates | Pressat](#)

ENGLAND

Trouble in Barbieland: Autumn Statement 'was missed opportunity to tackle sky-high studio tax' in Hertfordshire

The Rateable Values of film studios in Hertfordshire increased dramatically in the 2023 revaluation for business rates. This article examines the tax breaks that the Chancellor made for film studios in his Autumn Statement and considers whether he should also provided relief in relation to business rates. The article documents the percentage increases in Rateable Values.

The article can be accessed via the following link:

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<https://uk.news.yahoo.com/autumn-statement-missed-opportunity-studio-120030238.html>

NORTHERN IRELAND

Rates bills for high-value NI houses could hit £25,000 under new regime

There is currently a consultation taking place in Northern Ireland in relation to measures that might be taken to increase government revenue as Stormont is reportedly facing a £2.3 billion shortfall in what is required to keep services running at the current level. This article looks at the options put forward for consultation which include 7 which relate to non-domestic properties and 3 relating to homes.

The article can be accessed via the following link:

[Northern Ireland rates bills for high-value houses could hit £25,000 under new regime | BelfastTelegraph.co.uk](#)

SCOTLAND

Council Tax premium on second homes

This article looks at draft legislation that has been laid before the Scottish Parliament which aims to prioritise houses for living in, by allowing local authorities to charge up to double the rate of Council Tax on second homes. The article gives the background to the tax and hears from the Public Finance Minister.

The article can be accessed via the following link:

[Council Tax premium on second homes - gov.scot \(www.gov.scot\)](#)

WALES

Council tax could rise for 470,000 homes in Wales

The Welsh Government have instigated a Council Tax revaluation for the first time in 20 years. This article looks at the 3 options being looked at and their possible effects on levels of tax. The include adding further bands for higher value properties and an additional band for the lowest value properties to share the tax burden more evenly.

The article can be accessed via the following link:

[Council tax: Wales' 1.5m homes face council tax shake-up - BBC News](#)

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New law would reform business rates and lay groundwork for council tax changes

The Local Government Finance Bill, which has been introduced by the Welsh Government will reform business rates and council tax if it becomes law. This article looks at the proposed changes to both council tax, including a 5 yearly revaluation programme and changes to discounts, and business rates, including 3 yearly revaluations and measures to address tax avoidance. The article also looks at suggestions that a Land Value Tax should replace business rates and council tax in the future.

The article can be accessed via the following link:

[Senedd: New law could change business rates and council tax \(caerphilly.observer\)](#)

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