



# UNITED KINGDOM – March 2024

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## UK GENERAL

### Your 2024/25 business rates bills will be arriving soon

Rate bills are currently being issued across the UK. This article explains the background to the rates bill, including: the multiplier; transitional relief; new measures introduced by the *Non-Domestic Rating Act 2023*; and regulatory compliance.

The article can be accessed via the following link:

[Your 2024/25 business rates bills will be arriving soon... - Place North West](#)

## **U.K. Government Unveils Tax Relief for Studios and Indie Film Credit as ‘Jurassic World 4’ Sets Shoot in Country**

The Chancellor of the Exchequer has recently delivered the Spring Budget. This article reports that the budget included a 40% corporate tax relief on business rates for film and TV studios through to 2034. This follows representations from the major film studios after heavy increases in rateable values in the 2023 Revaluation.

The article can be accessed via the following link:

[U.K. Government Unveils 40% Tax Credit for Film and TV Studios \(variety.com\)](#)

## **High Street left fuming as Chancellor pledges to push ahead with hefty hike in business rates**

It was hoped that the Chancellor would provide some good news for non-domestic ratepayers in the recent spring budget. This article reports that this was not the case and a 6.7% increase will go ahead in April. The article provides responses from leading retail companies.

The article can be accessed via the following link:

[High Street left fuming as Chancellor pledges to push ahead with hefty hike in business rates | This is Money](#)

## **Government confirms double council tax for homes left empty for 12 months**

The government has confirmed that it will introduce double council tax on empty properties from 1 April after the property has been empty for 12 months. This article explains the limited exemptions that will apply.

The article can be accessed via the following link:

[Inside Housing - News - Government confirms double council tax for homes left empty for 12 months](#)

## **‘No plans’ for council tax reform that ‘risks penalising’ pensioners**

The Commons Select Committee on Levelling Up recommended that Council Tax collection should be urgently reformed. This article looks at the government’s response that it has no plans to revalue council tax bands, nor would it increase referendum thresholds and the reasons for this.

The article can be accessed via the following link:

[‘No plans’ for council tax reform that ‘risks penalising’ pensioners | Local Government Chronicle \(LGC\) \(lgcplus.com\)](#)

### **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.

## **Can scrapping business rates revive UK retail?**

This article, by the Chair of the Shopkeepers' Campaign, looks at the main problem facing British retailers – business rates. The author gives her view of the problems associated with business rates, including complex and numerous reliefs and the inability of the Valuation Office to cope with the amount of work, and also the problems associated with the labour pledge to scrap business rates altogether.

The article can be accessed via the following link:

[\[Commentary\] Can scrapping business rates revive UK retail? | Retail Bulletin \(theretailbulletin.com\)](#)

## **England's parishes and towns raise council tax surcharge to fund scrapped local services**

This article examines the claims that a new tier of local government – parish and town councils – have been left to carry out several services normally the domain of the Local Authority. The article gives examples of how these smaller, local councils are increasingly relied upon to provide, for example, street cleaning and managing public toilets. The article explains that the 'precept' for these councils is not subject to the Local Authority cap at 5% and they can therefore increase their funding to a greater extent.

The article can be accessed via the following link:

[England's parishes and towns raise council tax surcharge to fund scrapped local services | Local government | The Guardian](#)

## **ENGLAND**

### **Four out of five councils hit homeowners with 'garden tax'**

This article reports on what is described as a "garden tax" in England whereby 4 out of 5 local authorities are charging occupiers to remove their green waste including grass cuttings. The article examines how and why this is being done.

The article can be accessed via the following link:

[Four out of five councils hit homeowners with 'garden tax' \(yahoo.com\)](#)

### **Buckingham Palace is subject to council tax and business rates**

The Economist magazine has claimed that Buckingham Palace this year paid council tax (band H) to Westminster Council, less than 46% of households in the country. This article explains that this is only partially true and provides the full extent of council tax and non-domestic rates paid by the palace.

The article can be accessed via the following link:

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[Buckingham Palace is subject to council tax and business rates - Full Fact](#)

### **Levelling Down: Northeast to pay £420 more in council tax than Greater London**

A study by the Chartered Institute of Public Finance and Accountancy (CIPFA) has shown that the Band D council taxpayers in the North-East of England pay on average £420 more than those in Greater London even though there is a vast differential in the capital values of the properties. This article looks at the reasons for the differences, including the increasing costs of adult social care for local authorities.

The article can be accessed via the following link:

[Northeast to pay £420 more in council tax than Greater London | CIPFA](#)

### **NORTHERN IRELAND**

#### **Record £1.5bn in rates paid in north this year, as LPS steps up action against defaulters**

This article looks at the rates debt in NI, which reached over £174m by 31 March 2023, largely due to a two-year freeze on court actions during the Covid-19 pandemic. The article reports that LPS has issued over 7,000 magistrate court processes since April 2023 in an effort to reduce the debt.

The article can be accessed via the following link:

[Record £1.5bn in rates paid in north this year, as LPS steps up action against defaulters – The Irish News](#)

#### **Quarter of properties in Larne town centre are currently vacant, council report finds**

This article highlights a report by Mid and East Antrim Borough Council which reveals the number of properties that are empty in various town centres and the rising trend of derelict properties. The article points to Larne town centre as having the highest percentage of empty properties at 26%, and looks to how revitalisation of the areas can take place.

The article can be accessed via the following link:

[Quarter of properties in Larne town centre are vacant, Mid and East Antrim Borough Council report finds | BelfastTelegraph.co.uk](#)

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## **Ballymena Chamber of Commerce raises concerns over rates hike with Council Chief Executive**

This article reports on a meeting between Ballymena Chamber of Commerce and Industry and Mid and East Antrim Borough Council. The article provides information regarding the matters discussed including the increase in business and residential rates, measures that the council were taking to reduce and manage their costs and other local projects.

The article can be accessed via the following link:

[Ballymena Chamber of Commerce raises concerns over rates hike with Council Chief Executive - Photo 1 of 1 - Alpha Newspaper Group \(ballymenaguardian.co.uk\)](https://www.ballymenaguardian.co.uk/news/ballymena-chamber-of-commerce-raises-concerns-over-rates-hike-with-council-chief-executive-photo-1-of-1-alpha-newspaper-group/)

## **Larne businesses urge minister to order major audit of council's finances after rates hike**

Rates in Mid and East Antrim Borough Council are set to rise by 12% for non-domestic properties and 9.78% for domestic properties for 2024/25. This article reports that Larne Business Forum has written to the Communities Minister, and will contact the Local Government Auditor, requesting an extraordinary audit of the council's finances as the burden on the taxpayer has become unsustainable.

The article can be accessed via the following link:

<https://m.belfasttelegraph.co.uk/business/northern-ireland/larne-businesses-urge-minister-to-order-major-audit-of-councils-finances-after-rates-hike/a88895174.html>

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