



## UNITED KINGDOM – April 2024

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### UK GENERAL

#### **Pub chiefs lead calls for major tax shake-up as they struggle with higher rates and increased wages**

Leading hospitality companies are calling for both Labour and Conservative ministers to include measures to compensate business rate and minimum wage increases in their manifestos for the general election later this year. This article looks at previous calls for reform and measures taken by the current government.

The article can be accessed via the following link:

[Pub chiefs lead calls for major tax shake-up as they struggle with higher rates and increased wages | This is Money](#)

### 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.

## **Exclusive: Theo Paphitis hits out over business rates as return of city centre footfall lifts Ryman**

This article hears from the owner of three large retail chains in the UK who feels that footfall on the High Street is improving, leading to returning profitability, but is disappointed by the inaction of the government to address the issue of increasing business rates.

The article can be accessed via the following link:

[Exclusive: Theo Paphitis hits out over business rates as return of city centre footfall lifts Ryman | Retail Week \(retail-week.com\)](#)

## **‘A deeply broken system’: is it time England abandoned council tax?**

This article calls for an urgent review of Council Tax, still not revalued in England since its introduction in 1993 and still with a 1 April 1991 valuation date. The article uses the refurbishment of Battersea Power Station from a derelict site to a luxury apartment development where, because of the valuation date for CT, the limits of the upper band and relatively low tax rates in central London mean that the CT payments for £8m flats can be less than average houses in the poorer parts of the UK worth a small fraction of this amount.

The article can be accessed via the following link:

[‘A deeply broken system’: is it time England abandoned council tax? | Council tax | The Guardian](#)

## **Could proportional property tax replace our rusty council tax system?**

This article publishes one MP’s views on the outdated CT and details his suggestion that this tax and Stamp Duty should be replaced by a proportional property tax.

The article can be accessed via the following link:

[Could proportional property tax replace our rusty council tax system? | News and Star](#)

## **Lib Dems commit to scrapping business rates to boost high streets**

The Liberal Democrats are calling for the abolition of business rates for retail properties on the UK’s ailing High Streets to regenerate town centres. The article explains that they would also ensure the owners (rather than the occupiers) of the properties pay their fair share by introducing a Commercial Landowner Levy.

The article can be accessed via the following link:

[Lib Dems commit to scrapping business rates to boost high streets \(yahoo.com\)](#)

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## **Labour promise to replace business rates with property taxes**

The Labour Party has announced a five-point plan to improve Britain's High Streets. This article, however, provides little detail of the plan, particularly surrounding the intention to abolish business rates in favour of a property tax.

The article can be accessed via the following link:

[Labour promise to replace business rates with property taxes - CityAM](#)

## **NORTHERN IRELAND**

### **Rate bills due to issue by end of the week**

This year's rate bills for residential and commercial occupiers will be delivered in NI shortly. This article provides details of how to pay and urges ratepayers who are struggling to contact LPS to find out about reliefs and other assistance.

The article can be accessed via the following link:

[Rate bills due to issue by end of the week | Department of Finance \(finance-ni.gov.uk\)](#)

## **SCOTLAND**

### **Council tax on second homes**

In an effort to help with housing availability, from 1 April 2024, 29 out of 32 of Scotland's Local Authorities will introduce new powers to allow them to double the rate of council tax charged on second homes. This article gives the background to the powers and hears comments from the Local Government Empowerment Minister and a spokesperson for the Convention of Scottish Local Authorities.

The article can be accessed via the following link:

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

### **Scottish land tax could raise £450 million a year, report finds**

This article looks at the detail of a recently published report by the Common Weal think tank, Taxing Land in Scotland, which considers the benefits of introducing a Land Tax in Scotland and estimates that it could raise £450 million per year.

The article can be accessed via the following link:

[Scottish land tax could raise £450 million a year, report finds | The National](#)

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## **Council tax frozen across Scotland**

This article reports on a Council Tax freeze across Scotland for 2024-25 and includes the background to the increased funding offered by the Scottish Government for local authorities adopting the nil increase.

The article can be accessed via the following link:

[Council tax frozen across Scotland - gov.scot \(www.gov.scot\)](https://www.gov.scot/council-tax-frozen-across-scotland)

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