



Business Rates News Sheet

April 2024

Welcome to our news sheet focusing on the recent updates due to the new financial year!

With lots of questions coming in from clients, old and new, please find contact details for our team at the bottom of this newsletter.

Changes to Non Domestic Rates Empty Property Relief

Scottish Council's rates relief policy has changed with each having been passed autonomy for this policy from the Scottish Government.

Rates invoices are now being issued, with effect from 1 April 2024, with amendments to the previous relief granted. This may include:

- Loss of relief on vacant land / sites
- Loss of relief on vacant Listed Buildings
- Change in relief on industrial buildings

Business properties where occupation is prohibited by law from occupation will continue to receive 100% rates relief.

There is no right of Appeal against the Rateable Value because of the loss of relief.

A value challenge may be successful where demolition or development has /or is about to begin. There are strict timescales in this regard.

We can provide advice incorporating planning commentary from our Planning Department, on uses /occupation that **might** mitigate a rates liability.

Due to this recent change there is limited caselaw or comparable evidence to support a challenge and therefore any reduction in liability cannot be guaranteed.

We strongly advise that all Rates Invoices are checked to ensure the period of charge is correct and any remaining relief is correctly applied.

Rates must continue to be paid during a period of challenge with reimbursement made on completion.

Our Rating team will be pleased to initially discuss options.

Any Questions?

Tim Bunker - Edinburgh

T: 0131 240 5307

E: tim.bunker@g-s.co.uk

Marta Calanca - Glasgow

T: 0141 332 1194

E: marta.calanca@g-s.co.uk

Ian Landau - London

T: 07702 049 200

E: ian.landau@g-s.co.uk

Matt Roberts - Manchester

T: 07570 294 627

E: matt.roberts@g-s.co.uk

Stuart Blyth - Edinburgh

T: 07789 557 681

E: stuart.blyth@g-s.co.uk

General Enquiries

E: rating2023@g-s.co.uk

W: www.g-s.co.uk