

## And from around the UK

### Wales

**Revaluation** - the next revaluation will be 1st April 2021 to align with England. There is no commitment, as yet, to a 3 yearly revaluation thereafter but watch this space.

**Business Rates Avoidance** - The Welsh Government consultation on business rates avoidance ended on 27th June 2018. A written statement was made on 16th October 2018. A number of measures will be implemented from 1st April 2021 including:-

- A legal obligation on ratepayers to notify a local authority of a change in circumstances which would affect their bills.
- A legal power for local authorities to request information from ratepayers and third parties to aid authorities in discharging the billing and collection function.
- A new legal power for local authorities to enter and inspect non-domestic property to verify information relevant to the billing function.

- Changes to the arrangements for empty property relief, including lengthening the period of temporary occupation from 42 days to six months.
- Remove zero-rating on empty properties that when next in use it appears they may be used for charitable purposes and giving discretion to a local authority to grant zero-rating in genuine cases where a charity needs to own or lease an empty building and not make use of it.
- Work with local authorities to publish a list of ratepayers in receipt of rates relief.
- Working with local authorities to develop a share – gain approach where they will keep a % of revenue collected.

In respect of the issue of falsely claiming charitable status they do not propose making any changes to the arrangements for charitable and discretionary relief but will work with local authorities, the third sector and the Charity Commission to explore what can be done to reduce the abuse of charitable status.

Clearly of significant importance.

*(continued)*

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**Draft Budget Proposals (October 2018)** - In contrast to the above it was announced in the Draft Budget that it was the Government's intention to consult in the coming year on the eligibility for charitable relief of independent schools and hospitals. The view is that they should be placed on equal footing to public sector equivalents in respect of non - domestic rates.

### Scotland

**Revaluation** - There are no current proposals to bring the next Revaluation in line with England and Wales – the Barclay Report on Business Rates recommended that after 2022 a 3 yearly cycle should be introduced with the following Revaluation to be 2025. So much for harmonisation!

**Barclay Review of Business Rates** - Following the Scottish Governments publication in December 2017 on how it proposed to implement the majority of the recommendations of this far-reaching review a further consultation was launched in June 2018 which closed on 17th September 2018. The resulting legislation will be contained in a Bill due early 2019. A number of the recommendations from the Barclay Report have already been introduced from 1st April 2018 including 100% relief on new build properties until occupied and 100% relief for day nurseries.

### Northern Ireland

**Revaluation** - The next revaluation will be 1st April 2020 which will reflect rental values as at 1st April 2018. A draft schedule of values will be published in Autumn 2019 with the Valuation List becoming live on 1st April 2020.

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