

## FINAL DEMAND

### Nearly at the end!

#### Get it checked out

##### Business Rates surgery

When you receive a rate demand it might not always be correct. A staggering proportion of demands are wrong for many reasons not relevant just to the level of Rateable Value.

If it has been wrongly demanded and you pay even one instalment to avoid being badgered by the billing authority and having the threat of a Magistrates Court Summons' then it is more difficult to dispute liability and recover any monies you may have paid at a later stage.

It pays to take advice when you receive a demand. It can help avoid some lengthy litigation at a later stage.

**Let's speak.**

#### Time for a change?

##### Business Rates Consultation - Wales

The Welsh Government are consulting on:

- Proposals to reform:
  1. the registration for the appeals process
  2. the time periods for each stage
  3. the provision of information
  4. backdating appeals
  5. fines (civil penalties)
- The introduction and level of fees for appeals
- The role of the Valuation Tribunal for Wales in the appeals process
- The consultation closed on 9th January 2018 – outcome awaited.

*(continued)*

# Nearly at the end - business rates

## The Barclay Report

### Non-Domestic tax rates review - Scotland

Published in August 2017 this comprehensive review made 30 recommendations for reform of the tax in Scotland. Whilst many of them were welcomed the Scottish Government has stated that not all will be adopted. Importantly legislation has been laid in respect of 100% relief for new build properties and certain improvements.

For more information please speak to:



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