



## The Burden of Rates Payment

### BRIEFING PAPER

REF: FGB 2019 / 002 | DATE: 9th December 2019

**The payment of Rates is a burden that affects the vast majority of our clients and our role is to provide advice to ensure that the rating burden is minimised as far as possible. We hope that you find this Briefing Paper helpful.**

We aim to provide clients with up to date information in an area which is seeing many changes in relation to legislation and the range of reliefs available. The Non-Domestic Rates (Scotland) Bill, on the back of the Barclay Review of the rating system in Scotland, is the first significant reform to Scotland’s rating system for many years and this will have significant implications for businesses, in particular to rates relief schemes, appeals and revaluation cycles. The Bill is now well en route through the Scottish Parliament with expectations of gaining Royal Assent in early Spring 2020. The Bill has recently gained backing by Scotland’s Local Government and Communities Committee and will now be debated in the Scottish Parliament. The team at FG Burnett can provide advice on navigating the new system and ensure that your business pays no more than it should.

**Is your business paying too much? Make sure you are up-to-date with FG Burnett’s rating timeline to the next revaluation below:**

<p>1 APRIL <b>2019</b></p>	<p>Rates Reliefs:</p> <ul style="list-style-type: none"> <li>&gt; 10-year fibre broadband relief introduced</li> <li>&gt; Empty property relief / Growth Accelerator</li> <li>&gt; Hardship relief</li> <li>&gt; Rural rate relief</li> <li>&gt; Renewable energy generation relief</li> <li>&gt; Transitional relief extension</li> <li>&gt; New and improved property relief</li> <li>&gt; Disability relief</li> <li>&gt; Day nursery relief</li> <li>&gt; Hydro relief</li> <li>&gt; Small Business Bonus Scheme (but planned Review)</li> <li>&gt; Charitable relief</li> <li>&gt; Enterprise areas relief</li> <li>&gt; District heating relief</li> </ul> <hr/> <p><b>Spring 2019</b> introduction of the Non-Domestic Rates (Scotland) Bill</p>
<p>1 APRIL <b>2020</b></p>	<p><b>“Tone” (valuation) date for 2022 revaluation</b></p> <p>Non-Domestic Rates (Scotland) Bill receiving royal assent in advance of 1 April 2020</p> <p>Introduce 100% non-domestic rates relief for Reverse Vending Machines (RVMs)</p>



1 APRIL <b>2021</b>	Barclay deadline for the implementation of <b>Nursery Relief Review</b> recommendations
1 APRIL <b>2022</b>	Revaluation – values based on 1 April 2020 come into effect  Planned transfer of Valuation Appeal Committees to Scottish Tribunals  Barclay deadline for the implementation of <b>Small Business Bonus Scheme Review</b> recommendations

The most recent announcement on reliefs was released on the 25<sup>th</sup> October 2019 advising that the Scottish Government intends to introduce a 100% non-domestic rates relief for Reverse Vending Machines (RVMs), which will be introduced from 1 April 2020. This will ensure that all shops that participate in the Deposit Return Scheme will not see their rates rise as a result of the installation of an RVM. There are also advanced proposals to end rates relief for Independent Schools and restrict relief on vacant listed buildings.

If you are not currently in receipt of any rates relief and you consider that you may be eligible then please contact our Rating team who will be happy to provide advice and consult the levying authority on your behalf.

We can also advise that the Scottish Assessors Association is reviewing its online and paper return of rental information forms in advance of the next Revaluation. The local Assessor will issue these forms in the middle to end of next year requesting rental information. The forms can be time consuming and onerous and if you would like assistance completing these forms then the team at FG Burnett will be happy to help.

If there are any aspects of this briefing note that you would like to discuss please contact our Head of Rating, Richard Foster.

T: 01224 597534

E: [richard.foster@fgburnett.co.uk](mailto:richard.foster@fgburnett.co.uk)