

BUSINESS RATES FOR CHARITIES

What Charities should do now in relation to Business Rates and what you may need to do post 3rd March 2021

24th February 2021

John Webber – Head of Rating
Colliers International

Agenda

- Business Rates Background
- Charitable Relief today
- Check Challenge Appeal (CCA)
- CCA and Covid - Council Tax cases
- Call for Evidence Response and the budget!
- Scotland /NI – updates
- Summary – what should you be doing ?



Business Rates background

- 1601 and all that
- Rental Value – hypothetical tenant
- 1990 – 5 yearly revaluation and the £32 Billion annual liability today

Charitable Relief today

- History of charitable relief
- What is it 'costing' today?
- How does it compare to other reliefs?



Vision Foundation
London's sight loss charity

Colliers
INTERNATIONAL

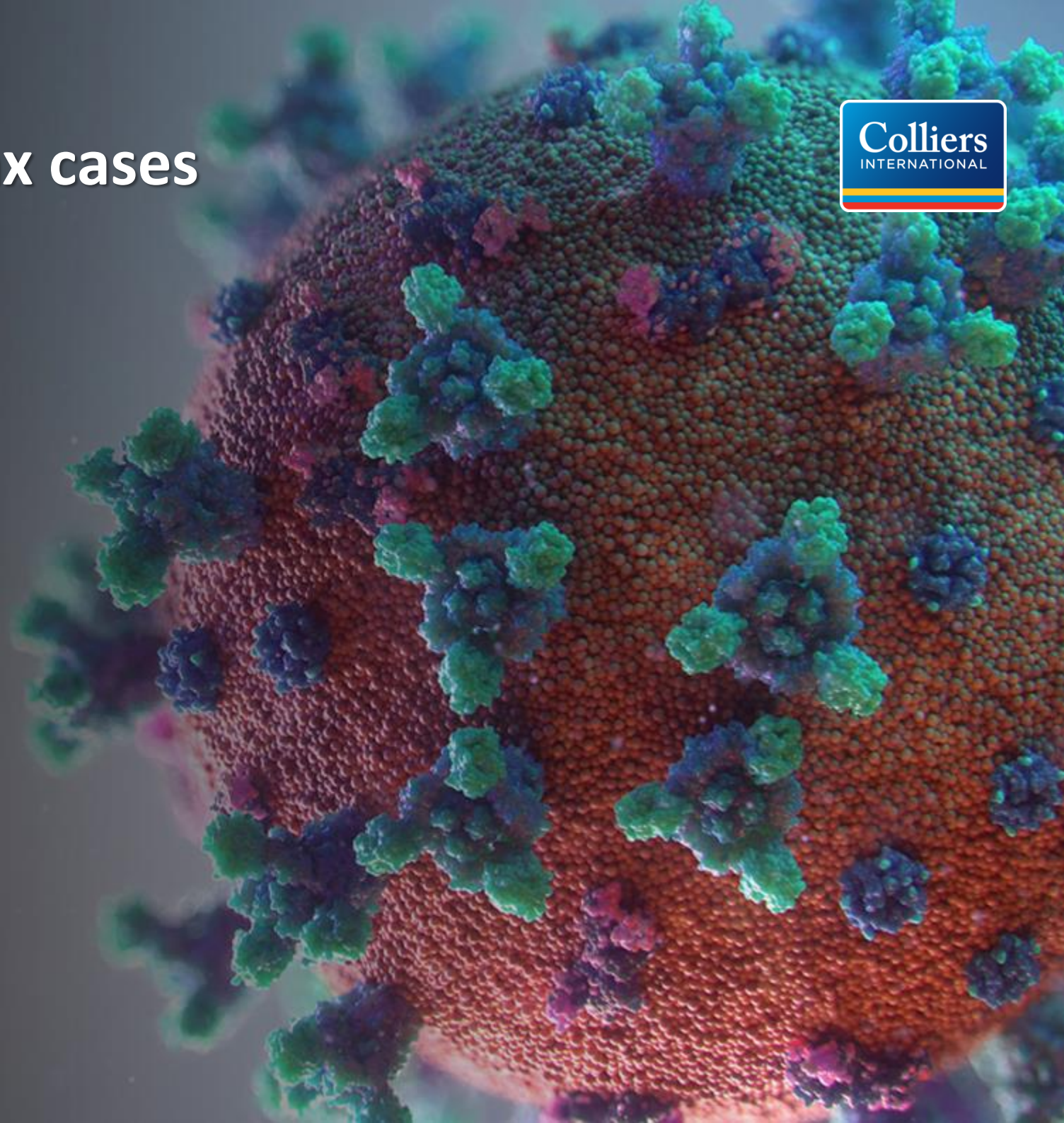
Check Challenge Appeal

- Numbers Pre March 2020
- Numbers today!



CCA and COVID - Council Tax cases

- Update on discussions
- Possible outcomes



Call for Evidence Response and the budget!

Colliers
INTERNATIONAL

- CCA
- Retail, Hospitality and Leisure Relief
- Forgotten sectors
- Online Tax
- More fundamental changes



Scotland /NI – updates

- Budget announcements
- Revaluation 2023 and Valuation Date 2022!
- Barclay Review implications ongoing
- Northern Ireland
 - No provision for MCC appeals in NI rating legislation
 - 12 months retail/leisure/hospitality rate relief
 - Charitable rates exemption
 - There is an imminent appeal deadline in Northern Ireland of 1 April 2021
 - The next Revaluation is due 1 April 2025. Harmonisation across the whole of the UK is a desirable end game - looks unlikely at this point!

Summary – what should you be doing?

- Watch the budget
- Deal with CCA
- Don't stop lobbying



QUESTIONS?