

Insights

ENGLISH BUSINESS RATES: POTENTIAL TIME LIMIT FOR CHALLENGES TO CURRENT RATEABLE VALUES

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SUMMARY

If you are liable to pay business rates on non-domestic property in England, you should read this.

The amount that you pay for rates will depend on the rateable value of your property at 1 April 2015. That value will appear in the current rating list that first came into force on 1 April 2017. That list was expected to apply until 1 April 2022.

Last year, the UK Government announced that a new list would come into force a year earlier, on 1 April 2021.

Legislation was introduced in Parliament to give effect to this but did not get passed.

Rating advisers expect the 1 April 2021 date for the new list to be confirmed in forthcoming legislation.

Based on previous practice, the deadline for an aggrieved ratepayer to initiate a challenge to an excessive rateable value would be 31 March 2021.

However, there are informal indications from the UK Government that ratepayers will not be given that long and that the time limit for initiating challenges to current rateable values will be brought forward. The earliest new time limit that has been mentioned is 31 March this year.

The UK Government has said that it will clarify its view as to when the time limit should be in due course.

The message for ratepayers is clear. If you think your rateable value is too high, or you just haven't checked the figures, consult your rating adviser now.

Initiating a challenge to a rateable value is complicated and there is no time to lose

This insight was originally authored by Roger Cohen.

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