

Roger Cohen Writes Article for ‘Property Week’ on UK Empty Property Rates

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Writing in [Property Week \(Nov 20\)](#), London Partner Roger Cohen discussed techniques used to mitigate empty property rates. Cohen considered special-purpose vehicle (SPV) companies which took short leases on empty properties and became liable to pay the relevant taxes. He also outlined an upcoming case in the Court of Appeal concerning property guardians. Cohen said “Empty property rates is a tax on failure – the failure of the owner to find either a profitable use for the premises or a paying tenant.”

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