

**Insights**

## **COHEN AUTHORS ARTICLE FOR 'EG' ON EMPTY PROPERTY RATES**

Jun 03, 2021

BCLP Partner Roger Cohen co-authored an article with business rates specialist Blake Penfold for *EG magazine first published June 1*. The imposition of empty property rates payable for occupied premises has generated a range of avoidance strategies. Cohen and Penfold consider one in particular – the Special Purpose Vehicle (SPV) strategy – within the context of the recent UK Supreme Court case *Rossendale Borough Council and another v Hurstwood Properties (A) Ltd and others*.

### **RELATED PRACTICE AREAS**

- Real Estate Disputes

### **MEET THE TEAM**



#### **Roger Cohen**

London

[roger.cohen@bclplaw.com](mailto:roger.cohen@bclplaw.com)

[+44 \(0\) 20 3400 4346](tel:+442034004346)

---

This material is not comprehensive, is for informational purposes only, and is not legal advice. Your use or receipt of this material does not create an attorney-client relationship between us. If you require legal advice, you should consult an attorney regarding your particular circumstances. The choice of a lawyer is an important decision and should not be based solely upon advertisements. This material may be “Attorney Advertising” under the ethics and professional rules of certain jurisdictions. For advertising purposes, St. Louis, Missouri, is designated BCLP’s principal office and Kathrine Dixon ([kathrine.dixon@bclplaw.com](mailto:kathrine.dixon@bclplaw.com)) as the responsible attorney.