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NATIONAL RATING DAY 7TH JUNE 2018

A Policy Review – What's Happening in Wales

- Much to be commended:
 - Welsh Ratepayer’s Forum – Stakeholder discussions
 - One Multiplier
 - No transition (except SBRR)
 - Appeal system focused on discussion rather than process
 - Ratepayer friendly: less barriers to constructive dialogue
 - System under less pressure:

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| Wales : | First 12 months of 2010 list - | 11,270 appeals |
| | First 12 months of 2017 list - | 4,860 appeals |
| England: | First 12 months of 2010 list - | 222,960 appeals |
| | First 12 months of 2017 list - | 23,770 checks |
| | | 2,620 challenges |
| Scotland: | First 6 months of 2010 list - | 67,026 appeals |
| | First 6 months of 2017 list - | 73,577 appeals |

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- Business rates devolved to Wales from April 2015
- Regular calls for evidence over the past 5 years
- Task and Finish Groups and formal consultations
- Some radical “no holds barred” Task and Finish Report recommendations
- Consultation process has had some impact.
- Meaningful targeted reliefs

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- Distinct suite of reliefs:
 - Live: Small Business Rate Relief (SBRR)
Small Business Transitional Relief
High Street Rate Relief
 - Historic: Open for Business Scheme
New Developments Scheme
Wales Retail Relief

A Policy Review – What's Happening in Wales



- Recent consultations:
 - September 2017 – Amending the Valuation Tribunal for Wales Regulations 2010
 - July 2017 – Delivering a Tax Cut for Small Businesses
 - new small business rate relief scheme for Wales
 - October 2017 – Reforming the Non-Domestic Rates Appeal System in Wales
 - April 2018 – Tackling Avoidance of Non-Domestic Rates in Wales

Reforming the Non Domestic Rates Appeal System in Wales

- Welsh Government Cabinet Secretary for Finance and Local Government accepts problems with CCA.
- Consultation period closed on 9th January 2018.
- No announcement on changes.

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- Unlikely any changes in appeal regime until next revaluation
 - Authority to Act addresses many of the perceived problems with existing system without complexities of CCA registration
 - Likely more formality with written exchange
 - Learn from deficiencies of CCA
 - Middle ground – not CCA but increased requirements to detail and quantify grievances
 - Changes but less complex and more user friendly (please)

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- No final decision yet, but highly likely Wales will also undertake a revaluation from 2021 and move to 3 yearly revaluations.
 - Could VOA resource a rating list on a different cycle to England?
 - Mazars – Intention to issue legislation consistent with England.

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- New permanent scheme effective from 1st April 2018
 - Rateable Value limits remain the same, £6,000 to £12,000 RV, but restricted to 2 assessments per Council area
 - Some confusion on detailed implementation eg identification of multiple business occupations; some Councils using application process
 - Software under development