LOCAL GOVERNMENT AND COMMUNITIES COMMITTEE

CALL FOR VIEWS ON THE NON-DOMESTIC RATES (SCOTLAND) BILL

SUBMISSION FROM MICHAEL LISTER

Dear Convenor

I am grateful to have this opportunity to express my views on the Non-Domestic Rates (Scotland) Bill.

Having now studied both the Report of the Barclay Review of August 2017 and the Implementation Plan of December 2017, the only matter I would wish to refer to – and one which I do not regard as minor – concerns the significant number of privately-owned student residences across our university cities which do not pay non-domestic rates and which, inexplicably, have never been brought into the rating system. The loss of revenue to local authorities in Scotland from this 'exemption' must be considerable. Moreover, this 'exemption' is simply unfair.

Unlike universities, whose function and purpose is education, and which as registered Scottish charities quite rightly enjoy rates relief, and should in my opinion continue to do so, privately-owned student residences exist to generate profit and to pay dividends to their shareholders. To attempt to justify the exemption of private businesses from the rating system on the grounds that these companies are somehow 'connected with education' is quite simply nonsense on stilts.

May I urge the Local Government and Communities Committee to consider this anomalous and unfair position regarding these privately-owned student residences and to bring these businesses firmly into the rating system whereby they pay their fair share of non-domestic rates, as other businesses are required by statute to do.

Yours sincerely

Michael Lister