

#### **EX40. Barclay Review of Non-Domestic Rates**

The Executive considered a report by the Director of Corporate & Housing Services which outlined the key changes to Non-Domestic Rates (NDR) in Scotland as recommended by the Barclay Review and the potential impact on Falkirk.

The Scottish Government had asked Sir Ken Barclay to chair a review of NDR in Scotland with a remit of making recommendations to enhance and reform NDR, better support business growth, investment and reflect changing marketplaces. Any recommendations were to be revenue neutral. 30 recommendations were made as a result of the review, published on 22 August 2017 with the Secretary for Finance and the Constitution presenting the Scottish Government's response to Parliament on 12 September 2017.

The report stated that the areas with the largest potential financial impact were:-

- Introduction of a business growth accelerator;
- Reduction of the large business supplement;
- Exemption of day nurseries from rates, and
- Restricting the award of charity relief to a smaller number of ratepayers.

#### **Decision**

**The Executive noted:-**

- (1) the full range of proposals of the Barclay Review, and**
- (2) the measures which the Scottish Government, via the Cabinet Secretary for Finance and the Constitution, indicated on 12 September they are committed to taking forward at this stage.**