

PE2019/E: Withdraw rates relief under the Small Business Bonus Scheme from Holiday Let Accommodation

Petitioner submission, 19 June 2024

Regarding PE2019/D: Scottish Government submission, 13 June 2024, may I please comment as follows:

In December 2023, the BBC reported that “Local authorities are at risk of bankruptcy if funding from the Scottish Government is not improved. COSLA issued the warning in a briefing paper ahead of the Scottish budget on 19 December. The local government body said councils need nearly £14.4bn in the budget just to ‘stand still’.”

This reference (among many others) is here - <https://www.bbc.co.uk/news/uk-scotland-scotland-politics-67611177#:~:text=Local%20authorities%20are%20at%20risk%20of%20bankruptcy%20if,%C2%A314.4bn%20in%20the%20budget%20just%20to%20%22stand%20still%22>.

Clearly, the fiscal position has changed since I submitted my Petition. Local Authorities and Government now have a more pressing duty to fund and provide critical services. Awarding market-distorting rates relief to businesses who secure economic advantage from state-provided infrastructure is unfair to those citizens being denied critical care and service, e.g. Child and Adolescent Mental Health Services (CAMHS).