

**The Highland Council
Non-Domestic Rates Appeals Committee**

Minute of Meeting of the **Non-Domestic Rates Appeals Committee** held in Council Headquarters, Inverness on **Friday 27 February 2026** at 10.30 a.m.

Present:

Mr A Baxter
Mr K Gowans
Mr S Kennedy

Mr P Oldham
Mrs M Reid

In Attendance:

Mr M Albiston, Solicitor (Litigation & Advice), Corporate (Adviser to the Committee)
Ms O Khusainova, Solicitor, Corporate (Revenue's Side)
Mr G Munro, Revenues Manager, Corporate (Revenue's Side)
Ms R MacLennan, Principal Revenues Officer, (Revenue's Side)
The Appellant (remote)
Mr A MacInnes, Senior Committee Officer, Corporate (Clerk to the Committee)

Mr P Oldham in the Chair

1. Apologies for Absence

There were none.

2. Declarations of Interest/Transparency Statement

There were no declarations of interest/transparency statements.

3. Exclusion of the Public

The Committee **RESOLVED** that under Section 50A(4) of the Local Government (Scotland) Act 1973 the public be excluded from the meeting for this item on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 6 of Part I of Schedule 7A of the Act.

4. Non Domestic Rates Appeal – Rating Liability

There had been circulated a written Statement of Case prepared by the Revenue's Side, a written Statement of Case prepared by the Appellant's Side and a copy of the Code of Practice for Non-Domestic Rates Appeals.

The Chairman welcomed both parties to the Hearing.

In accordance with the Code of Practice, the Revenue's Side presented their case to the Committee. Thereafter, the Appellant presented their case.

Following questioning and after the Revenue's Side, and the Appellant's Side, had summed up their respective cases, both parties withdrew to allow the Committee to deliberate in private.

Following consideration, the Committee **AGREED** that the grounds of the appeal have not been substantiated and the appeal will not be upheld.

The meeting ended at 12.50pm.