

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

Minute of Meeting of the **Non-Domestic Rates Appeals Committee** held Remotely on **Thursday 30 April 2026** at 2.30 p.m.

Present:

Mr K Gowans
Mr S Kennedy

Mr P Oldham
Mrs M Reid

In Attendance:

Mr J Noone, Legal Manager, Litigation and Advice, Corporate
Mr M Whillans, Solicitor, Litigation and Advice, Corporate
Mr A MacInnes, Senior Committee Officer, Corporate

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 – 14 November, 2025

There had been circulated to Members only Report No. NDR/01/26 by the Legal Manager, Litigation and Advice.

Commentary on the report was provided by the Legal representatives and by way of context the meeting had been convened in relation to a Stage 3 appeal against Non Domestic Rates charges that was heard by the Committee on 14 November 2025. The appeal outcome had been sent to both parties to the appeal. Correspondence had been received from the legal representative of the appellant with queries on some of the decisions made by the Committee and alleged inconsistent decisions. The Committee were invited to consider the letter from the legal representative of the Appellant and determine how to proceed with regard to the potential outcomes available to the Committee.

The Committee decided to review the matters raised in the letter and **AGREED** to suspend Standing Order 35.1 (a resolution or decision of the Full Council and/or a Committee on a matter delegated or remitted with powers (except a resolution or decision challenged by a Notice of Amendment or Notice of Amendment (Planning), will continue to be operative and binding on the Council for at least 6 months after the date of the resolution or decision.)

Following careful consideration of the issues raised in the legal representatives letter the Committee **AGREED** that the decisions they made on 14 November 2025 in relation to Suite 14, 15a and 17 in respect of the issue of rateable occupation had been made where no appeal was lodged. Accordingly, the decisions upon who was the rateable occupier of those suites was revoked. Their decisions upon whether suites were occupied or vacant remained unchanged.

With regard to the alleged inconsistent decisions for suite's 7,8, 15b,18, 20, 22, 26, and 27 the Committee wished to reconvene at a date to be confirmed to conduct a detailed review of the evidence submitted for the appeal and the decision makers notes. This would enable the Committee to provide an explanation as to why such decisions were made and would highlight any inconsistencies if they in fact exist.

The meeting ended at 3.30 pm.