

## Retail ATMs and business rates: clarity at last!

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21 May 2020

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The core questions that the Supreme Court dealt with were;

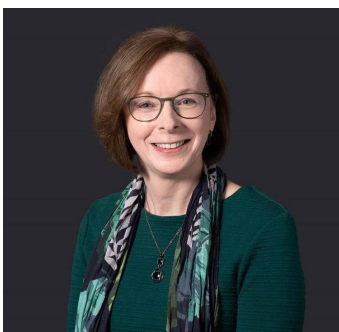
1. Are the sites of ATMs capable of identification as separate hereditaments?
2. Who was in rateable occupation of the ATMs?

The Supreme Court has held that ATMs are not capable of separate rateable occupation.

Where retailers have ATMs on the external walls of their shops, ATMs will now be included in the rateable valuation for the store rather than assessed as a separate unit. This will undoubtedly mean that the ATM element will now have a negligible impact on the overall rateable valuation of the retail store.

Considering that one of the shops in dispute had an external ATM on that site with a rateable value of £8,300 and there are around 34,000 ATMs across the country, this decision could be a hugely beneficial ruling to all affected retailers.

## Contact



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