58115 Council Tax — Drummond Place & West Scotland Street Lane

Please confirm (brief answers with dates and policy references):

Basis for £0 since 18/05/2022 — the policy/legal basis and evidence relied upon (e.g., "Premises Under Reconstruction").

The City of Edinburgh Council is not directly involved in matters of valuation, and this question is therefore for the Assessor to respond to.

Capability & billing — the capable-of-occupation date, the list re-entry route (new single band or reinstatement), and the billing start date (including back-billing and any long-term empty premium).

Although we are unable to provide key billing dates specific to either of the two properties in question as you have no material connection to either of them, I can offer the following guidance:

- In terms of Council Tax policy, the Long-Term Empty Premium Charge generally takes effect from 12 months after the property first becomes empty.

- The Council will backdate any changes to the Valuation List /Roll where applicable in line amendments made by the Assessor.

If not re-entering now — will the Council support/seek a completion notice effective no later than July 2025 (the Assessor's "nearly completed" inspection)?

As above, this would be for the Assessor to respond to.

NDR status — whether 22A and/or 14 WSSL are on the Valuation Roll (class/RV/effective date/reliefs). If neither CT nor NDR applies, what is the legal basis for £0 liability since May 2022?

The only commercial entry on the Valuation Roll associated with either property is described as 22A Drummond Place. As at the time of writing this response the property is still assigned a Premises Under Reconstruction description with a £0 Rateable Value from 18/05/2022.

As far as the second part of the question is concerned, this is for the Assessor to respond to.