

Notice of Meeting and Agenda

General Meeting of the Council

Venue: **Council Chamber, Council Offices, Kirkwall.**

Date: **Tuesday, 4 March 2025.**

Time: **10:30.**



Dear Councillor,

You are invited to attend the above meeting.

A note of the business to be considered is attached.

Oliver D Reid,
Chief Executive.

Contact

Clerk Name: Hazel Flett.

Clerk Telephone: 01856 873535 extension 2208.

Clerk Email: committees@orkney.gov.uk.

Council Membership

Councillors Graham A Bevan (Convener), Heather N Woodbridge (Leader), Alexander G Cowie (Depute Leader), Stephen G Clackson, David Dawson, P Lindsay Hall, Steven B Heddle, Rachael A King, Kristopher D Leask, W Leslie Manson, James R Moar, Janette A Park, Raymond S Peace, John A R Scott, Gwenda M Shearer, Gillian Skuse, Jean E Stevenson, Ivan A Taylor, Mellissa-Louise Thomson, Owen Tierney and Duncan A Tullock.

Further Information

This is a meeting which is open to the public.

This agenda and associated reports are available in portable document format (pdf) [here](#).

A paper copy of the agenda and associated reports is available on request from committees@orkney.gov.uk.

Hybrid Meeting

Please note that this meeting is scheduled to be held in the Council Chamber. However, arrangements will be made for members to join the meeting remotely, should they wish.

For those attending remotely, they will be asked to declare:

- They are in a room with no other persons present.
- That no persons can overhear the discussions.
- That they will not answer any other calls or attend to any other business whilst participating in the meeting.
- That cameras will be kept on at all times without exception.

Audio Recording Notice

Please note that this meeting will be broadcast live (audio only) over the Internet on Orkney Islands Council's website. The meeting will also be recorded, with the recording publicly available for listening to after the meeting for at least 12 months. The Council is a Data Controller in terms of data protection legislation. Data collected during the audio cast will be retained in accordance with the Council's Data Protection Policy. Further information about how the Council uses personal information and associated rights is available on the Council's website.

Order of Business

1. Apologies.
2. Declarations of Interest.

Members are asked to consider whether they have an interest to declare in relation to any item on this agenda. Any member making a declaration of interest should indicate whether it is a financial or non-financial interest and include some information on the nature of the interest. Advice may be sought from Officers prior to the meeting taking place.

Draft Minutes

3. Planning Committee – Draft Minute of Meeting held on 4 December 2024 (pages 1750 to 1756) **attached**.
4. Licensing Committee – Draft Minute of Meeting held on 5 December 2024 (pages 1757 to 1758) **attached**.
5. General Meeting of the Council – Draft Minute of General Meeting held on 10 December 2024 (pages 1759 to 1765) **attached**.
6. Local Review Body – Draft Minute of Meeting held on 11 December 2024 (pages 1766 to 1767) **attached**.
7. Local Review Body – Draft Minute of Meeting held on 13 December 2024 (pages 1768 to 1773) **attached**.
8. Special General Meeting of the Council – Draft Minute of Special General Meeting held on 19 December 2024 (pages 1774 to 1777) **attached**.
9. Development and Infrastructure Committee – Draft Minute of Meeting of held on 4 February 2025 (pages 1778 to 1850) **attached**.
10. Education, Leisure and Housing Committee – Draft Minute of Meeting held on 5 February 2025 (pages 1851 to 1863) **attached**.
11. Local Review Body – Draft Minute of Meeting held on 6 February 2025 (pages 1864 to 1866) **attached**.
12. Planning Committee – Draft Minute of Meeting held on 12 February 2025 (pages 1867 to 1879) **attached**.
13. Monitoring and Audit Committee – Draft Minute of Meeting held on 13 February 2025 (pages 1880 to 1882) **attached**.

14. Policy and Resources Committee – Draft Minute of Meeting held on 18 February 2025 **to follow**.
15. Policy and Resources Committee – Draft Minute of Special Meeting held on 20 February 2025 **to follow**.
16. Special General Meeting of the Council – Draft Minute of Special General Meeting held on 24 February 2025 **to follow**.
17. Licensing Committee – Draft Minute of Meeting held on 24 February 2025 **to follow**.
18. Policy and Resources Committee – Draft Minute of Special Meeting held on 25 February 2025 **to follow**.
19. Community Development Fund Sub-committee – Draft Minute of Meeting held on 6 February 2025 **attached**.

Notice of Motion

20. To receive the following Notice of Motion:

“At the General Meeting of Orkney Islands Council on 3 October 2023, a Notice of Motion, recognising the significant contribution to the local economy, to support Orkney’s agricultural sector was unanimously approved.

The recent 2024 Autumn Budget change to Inheritance Tax relief announced by the Labour Government will introduce a Family Farm Tax that will inflict a substantial and detrimental impact on family-owned farms and farmers’ ability to pass on their farms to the next generation.

Inheritance Tax reliefs such as the APR (Agricultural Property Relief) reduces the amount of tax farmers and landowners have to pay when farmland is passed to the next generation. This enables property to remain within the family to allow them to continue their stewardship of the countryside and produce food for the country.

The UK Government have justified this decision through the use of data which many observers, including the National Farmers Union, consider to be flawed and misleading.

Furthermore, the same Budget redefined the tax treatment for double cab pick-up trucks, bringing changes that will adversely impact farm businesses. As of April 2025, double cab pick-ups with a payload capacity of one tonne or more will be classified as passenger cars for tax purposes. This means that these vehicles will no longer benefit from the tax treatment traditionally given to light commercial vehicles.

This change will have implications for farmers, for whom double cab pick-ups are essential, as it affects capital allowances, Benefit-in-Kind (BIK) taxation, and business profit deductions.

With effect from:

- 1 April 2025 – For Corporation Tax, double cab pick-ups will be treated as passenger cars.
- 6 April 2025 – For Income Tax purposes, double cab pick-ups will follow the same classification for Benefit-in-Kind and profit deductions.

The current flat BIK rate for double cab pick-ups (around £3,960 annually) will no longer apply, as the new treatment will calculate BIK based on the passenger car model. For those who use their vehicles primarily for work, this reclassification means potentially higher tax obligations.

Under the new classification, businesses can only claim capital allowances on double cab pick-ups if they are purchased before April 2025. This means that any double cab pick-up acquired from April 2025 onward will follow the passenger car capital allowance model.

As a county, the economy of which is heavily dependent on agriculture, the current situation affects not just those directly involved in the industry but a wide range of those involved in the supply chain.

The Council is therefore asked to support the following recommendation:

- That the Leader, on behalf of Orkney Islands Council, writes to the UK Secretary of State for the Department of Environment, Food and Rural Affairs expressing Orkney Islands Council's disappointment and opposition to the Chancellor of the Exchequer's decision made in the Budget of 30 October 2024 to restrict Agricultural Property Relief and the taxation reclassification of double cab pick-up trucks and calls upon HM Government to reverse the decisions made.

Proposer: D Dawson.

Seconder: Duncan A Tullock".

And report by Corporate Director for Enterprise and Sustainable Regeneration **to follow.**