## [2020] UKSC 21

## **Case summary**

## Issue(s)

Who is the rateable occupier of the site of a cash machine whose operator is a different company from the occupier of the premises in which it is located?

## **Facts**

Cash machines in supermarkets are often operated by a separate bank rather than by the supermarket. The Valuation Officers have listed the sites as separate hereditaments in the rateable occupation of the banks.