

## PUBLIC SERVICES AND GOVERNMENT

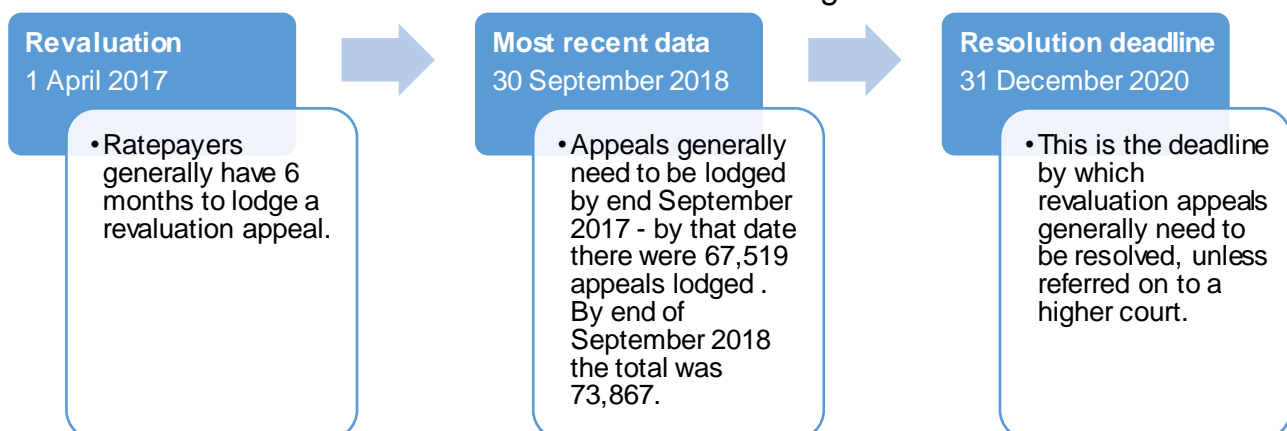
### NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2018-19 QUARTER 2

#### Context

Non-Domestic Rates (NDR) in Scotland are based on the rateable value (RV) of individual non-domestic properties. Periodically there is a statutory revaluation process which revises RVs, and the revaluation appeals process allows ratepayers to appeal against these.

This routine publication provides quarterly statistics on the progress and results of revaluation appeals following the 2017 Revaluation (effective 1 April 2017) and the 2010 Revaluation (effective 1 April 2010). Running Roll appeals (i.e. those due to material change of circumstances) are not included in these statistics.

Further information on NDR can be found in the background notes.



The deadline for lodging appeals was 30 September 2017 (although if the valuation notice was issued after 1 April 2017, then the deadline is instead six months from that issue date).

This publication reports on the number of properties and RV which have appealed by the end of September 2018. Progress on appeals lodged in the **2010 revaluation cycle** is still monitored and is also reported here.

## Key points (as at 30 September 2018)

- To 30 September 2018 a total of 22,725 appeals against the 2017 revaluation, with an original rateable value of £923m have been resolved. This represents 31% of the 73,867 appealed properties and 17% of the £5,381m appealed RV.
- A total of 51,142 appeals are still outstanding, representing £4,468m of appealed RV.
- Nearly three quarters of appeals resolved to date (17,040) did not result in any change in rateable value. However, while only 25% of appeals resolved to date have resulted in a reduction in RV, these appeals accounted for almost 60% of the total RV that has been resolved so far. The RV decrease to date of £78m is associated with 5,685 resolved appeals.
- Comparing data from the 2010 and 2017 revaluations, 18 months after the beginning of the revaluation cycle shows the proportion of appeals resolved was slightly higher in the previous cycle (34% in the 2010 cycle compared to 31% in the 2017 cycle). The proportion of RV resolved at this stage is similar following both revaluations (18% in the 2010 cycle compared to 17% in the 2017 cycle).
- Progress on resolution of appeals for the 2010 revaluation cycle continues to be monitored. As at 30 September 2018, revaluation appeals had been resolved for over 99% of properties for which an appeal had been received (66,876 of 67,026).
- As a result of appeals in the 2010 revaluation cycle, the rateable value of properties whose appeal has been resolved has been reduced by £263m, and is approximately equivalent to a £126m reduction in the 2018-19 rates liability. Larger, more complex cases tend to be the appeals which are resolved latest. There is still £60m of outstanding RV under appeal following the 2010 revaluation cycle, relating to 150 properties.

## Contents

Context.....	1
Key points (as at 30 September 2018) .....	2
Comparison of 2010 and 2017 revaluation appeals .....	4
2017 Revaluation cycle .....	7
2010 Revaluation cycle .....	10

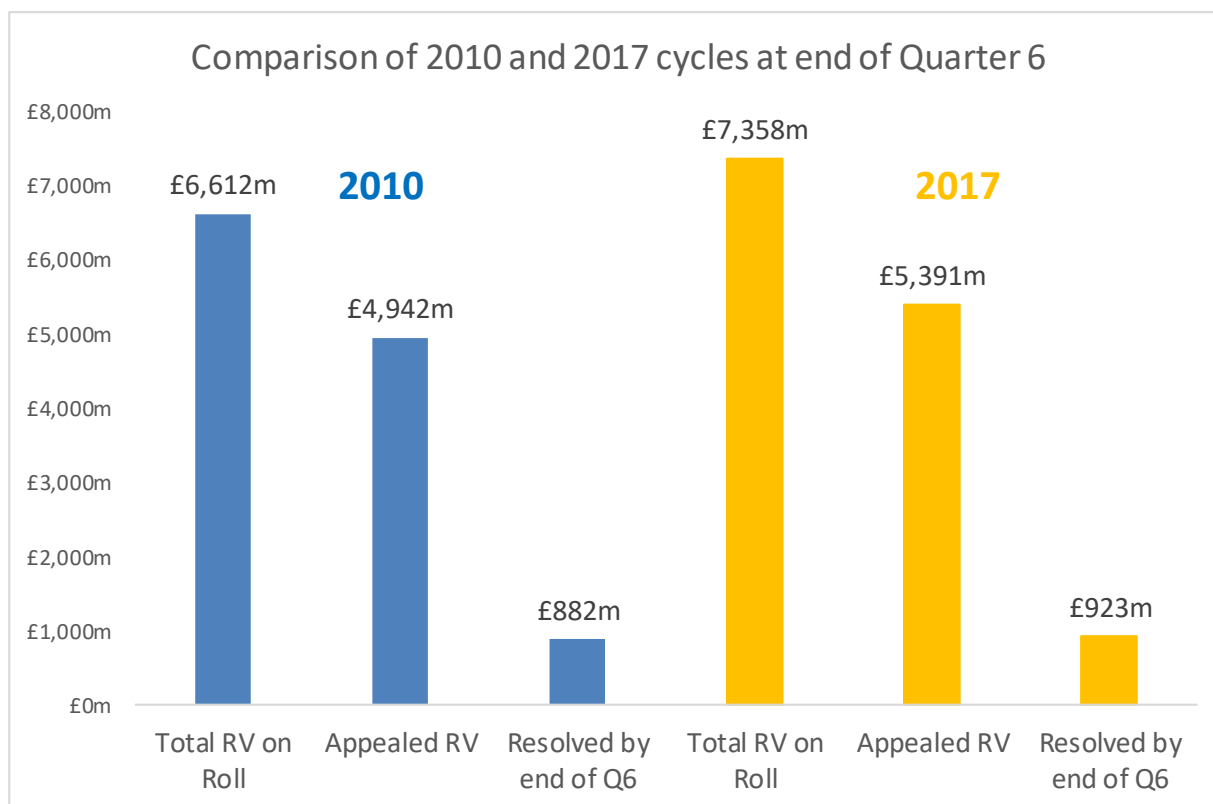
# Comparison of 2010 and 2017 revaluation appeals

Figure 1 and Table 1 below show that the scale of appeals (in terms of proportions of properties and RV appealed) is similar in this cycle to the previous revaluation cycle.

The proportion of properties appealed in both revaluations is similar (31% for 2010 cycle and 32% for 2017 cycle). The proportion of total RV appealed in each of the last two revaluations is also similar, at 73% against the 2017 revaluation, compared to 75% of RV in the 2010 cycle.

Table 1 also shows that by the end of quarter six following revaluation the proportion of appeals resolved is slightly lower in the 2017 cycle compared to the 2010 cycle (34% in the 2010 cycle and 31% in the 2017 cycle). The amount of RV appealed that has been resolved at this stage is similar, with 17% of RV appealed resolved following the 2017 revaluation, compared to 18% following the 2010 revaluation.

**Figure 1 – Comparison of 2010 and 2017 cycles at end of quarter 6**



**Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 6**

		2010 Cycle	2017 Cycle
Rateable Value	Total RV on Roll	£6,612m	£7,358m
	Appealed RV	£4,942m	£5,391m
	Resolved by end of Q6	£882m	£923m
	Percent of roll appealed	75%	73%
	Percent RV appealed resolved by end of quarter 6 of cycle	18%	17%
Properties	Total Number on Roll	213,311	233,386
	Number of appeals	66,975	73,867
	Resolved by end of Q6	22,758	22,725
	Percent of roll appealed	31%	32%
	Percent appeals resolved by end of quarter 6 of cycle	34%	31%

1. Appeal figures as at the end of quarter 6 following revaluation

2. Roll totals as at 1st April of revaluation year

**Table 2: Appeals by valuation joint board (VJB), 2017 revaluation cycle**

Local Authority / VJB	Total RV on roll (as at 1st of April 2017) £m	Total RV appealed (£m)	% of RV appealed	Total properties on roll (as at 1st of April 2017)	Total properties appealed	% of properties appealed
East Ayrshire	80	55	69%	3,953	1,141	29%
North Ayrshire	115	80	70%	5,063	1,488	29%
South Ayrshire	115	83	72%	4,841	1,488	31%
<b>Ayrshire VJB</b>	<b>311</b>	<b>218</b>	<b>70%</b>	<b>13,857</b>	<b>4,117</b>	<b>30%</b>
Clackmannanshire	42	35	83%	1,553	790	51%
Falkirk	185	142	77%	4,998	1,537	31%
Stirling	123	89	73%	5,302	1,778	34%
<b>Central VJB</b>	<b>350</b>	<b>267</b>	<b>76%</b>	<b>11,853</b>	<b>4,105</b>	<b>35%</b>
<b>Dumfries &amp; Galloway</b>	<b>123</b>	<b>77</b>	<b>63%</b>	<b>9,396</b>	<b>1,928</b>	<b>21%</b>
Argyll and Bute	110	77	70%	8,516	1,714	20%
East Dunbartonshire	69	51	73%	2,388	757	32%
West Dunbartonshire	186	125	67%	2,926	989	34%
<b>Dunbartonshire &amp; Argyll &amp; Bute VJB</b>	<b>365</b>	<b>253</b>	<b>69%</b>	<b>13,830</b>	<b>3,460</b>	<b>25%</b>
<b>Fife</b>	<b>428</b>	<b>339</b>	<b>79%</b>	<b>13,644</b>	<b>3,719</b>	<b>27%</b>
<b>Glasgow</b>	<b>1,017</b>	<b>769</b>	<b>76%</b>	<b>27,246</b>	<b>10,620</b>	<b>39%</b>
Aberdeen City	594	506	85%	9,543	5,120	54%
Aberdeenshire	287	215	75%	11,884	3,881	33%
Moray	108	82	76%	4,609	1,098	24%
<b>Grampian VJB</b>	<b>989</b>	<b>803</b>	<b>81%</b>	<b>26,036</b>	<b>10,099</b>	<b>39%</b>
Highland	360	202	56%	17,861	3,715	21%
Eilean Siar	26	9	34%	2,470	378	15%
<b>Highland &amp; Western Isles VJB</b>	<b>386</b>	<b>211</b>	<b>55%</b>	<b>20,331</b>	<b>4,093</b>	<b>20%</b>
North Lanarkshire	292	211	72%	10,013	4,200	42%
South Lanarkshire	744	549	74%	9,961	4,046	41%
<b>Lanarkshire VJB</b>	<b>1,036</b>	<b>761</b>	<b>73%</b>	<b>19,974</b>	<b>8,246</b>	<b>41%</b>
East Lothian	75	49	65%	3,483	1,083	31%
Edinburgh	946	688	73%	22,855	7,371	32%
Midlothian	84	58	69%	3,023	1,014	34%
West Lothian	208	149	72%	6,479	2,218	34%
<b>Lothian VJB</b>	<b>1,313</b>	<b>944</b>	<b>72%</b>	<b>35,840</b>	<b>11,686</b>	<b>33%</b>
Orkney	29	13	45%	2,175	181	8%
Shetland	61	42	68%	2,056	244	12%
<b>Orkney &amp; Shetland VJB</b>	<b>90</b>	<b>54</b>	<b>61%</b>	<b>4,231</b>	<b>425</b>	<b>10%</b>
East Renfrewshire	43	30	70%	1,751	563	32%
Inverclyde	57	40	70%	2,345	829	35%
Renfrewshire	317	254	80%	6,503	2,150	33%
<b>Renfrewshire VJB</b>	<b>417</b>	<b>324</b>	<b>78%</b>	<b>10,599</b>	<b>3,542</b>	<b>33%</b>
<b>Scottish Borders</b>	<b>107</b>	<b>66</b>	<b>62%</b>	<b>7,191</b>	<b>2,003</b>	<b>28%</b>
Angus	80	53	66%	4,884	1,258	26%
Dundee City	187	141	75%	5,853	2,229	38%
Perth & Kinross	160	110	69%	8,621	2,337	27%
<b>Tayside VJB</b>	<b>427</b>	<b>304</b>	<b>71%</b>	<b>19,358</b>	<b>5,824</b>	<b>30%</b>
<b>SCOTLAND</b>	<b>7,358</b>	<b>5,391</b>	<b>73%</b>	<b>233,386</b>	<b>73,867</b>	<b>32%</b>

**Note:** Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific utilities. Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

## 2017 Revaluation cycle

Table 2 shows the number of appeals and RV appealed in the 2017 revaluation cycle by local authority and valuation joint board.

Table 3 shows that out of the 73,867 appeals lodged, 22,725 have been resolved in the first 18 months following revaluation, accounting for £923m of RV.

**Table 3: 2017 Revaluation appeals resolved by 30 June 2018**

	Appealed	Resolved	Percentage resolved
Number of properties	73,867	22,725	31%
Rateable Value	£5,391m	£923m	17%

Table 4 shows that to date a large proportion of resolved appeals (75%) resulted in no change to the RV upon the appeal being resolved. Some 17,040 appeals, accounting for £389m RV, were resolved with no reduction in RV. The remaining resolved appeals to date (5,685) accounting for £534m RV were resolved with a reduction in RV of £78m in total. Although only 25% of appeals resulted in a reduction in RV, these appeals accounted for 58% of RV appealed. This suggests that appeals associated with a higher RV were more likely to lead to a reduction in RV.

**Table 4: 2017 Revaluation appeals resolved, in total and with RV reduction, by 30 June 2018**

	Number of properties	Original Rateable Value (£m)	Revised Rateable Value (£m)	Change in Rateable Value (£m)
All resolved appeals	22,725	£923m	£845m	£78m
Of which resulted in no RV reduction	17,040	£389m	£389m	£0m
Of which resulted in reduction in RV	5,685	£534m	£456m	£78m
% of resolved appeals RV resulting in RV change	25%	58%		

Tables 5 and 6 provide a breakdown of appealed properties and RV by local authority and valuation joint board.

**Table 5: 2017 Revaluation appeals resolved by valuation joint board (VJB) and local authority area, as at 30 September 2018**

Local Authority / VJB	Total Number Appeals	Number resolved by 30 September 2018	Percentage resolved by 30 September 2018	Number resolved by 30 September 2018 which resulted in change in RV	Outstanding Appeals
East Ayrshire	1,141	254	22%	67	887
North Ayrshire	1,488	361	24%	95	1,127
South Ayrshire	1,488	288	19%	58	1,200
<b>Ayrshire VJB</b>	<b>4,117</b>	<b>903</b>	<b>22%</b>	<b>220</b>	<b>3,214</b>
Clackmannanshire	790	185	23%	27	605
Falkirk	1,537	517	34%	94	1,020
Stirling	1,778	537	30%	155	1,241
<b>Central VJB</b>	<b>4,105</b>	<b>1,239</b>	<b>30%</b>	<b>276</b>	<b>2,866</b>
<b>Dumfries &amp; Galloway</b>	<b>1,928</b>	<b>501</b>	<b>26%</b>	<b>118</b>	<b>1,427</b>
Argyll and Bute	1,714	856	50%	165	858
East Dunbartonshire	757	412	54%	89	345
West Dunbartonshire	989	521	53%	186	468
<b>Dunbartonshire &amp; Argyll &amp; Bute VJB</b>	<b>3,460</b>	<b>1,789</b>	<b>52%</b>	<b>440</b>	<b>1,671</b>
<b>Fife</b>	<b>3,719</b>	<b>900</b>	<b>24%</b>	<b>345</b>	<b>2,819</b>
<b>Glasgow</b>	<b>10,620</b>	<b>3,781</b>	<b>36%</b>	<b>834</b>	<b>6,839</b>
Aberdeen City	5,120	1,347	26%	279	3,773
Aberdeenshire	3,881	1,077	28%	188	2,804
Moray	1,098	452	41%	71	646
<b>Grampian VJB</b>	<b>10,099</b>	<b>2,876</b>	<b>28%</b>	<b>538</b>	<b>7,223</b>
Highland	3,715	1,051	28%	544	2,664
Eilean Siar	378	74	20%	24	304
<b>Highland &amp; Western Isles</b>	<b>4,093</b>	<b>1,125</b>	<b>27%</b>	<b>568</b>	<b>2,968</b>
North Lanarkshire	4,200	836	20%	139	3,364
South Lanarkshire	4,046	1,026	25%	283	3,020
<b>Lanarkshire VJB</b>	<b>8,246</b>	<b>1,862</b>	<b>23%</b>	<b>422</b>	<b>6,384</b>
East Lothian	1,083	440	41%	74	643
Edinburgh	7,371	2,390	32%	557	4,981
Midlothian	1,014	230	23%	88	784
West Lothian	2,218	679	31%	128	1,539
<b>Lothian VJB</b>	<b>11,686</b>	<b>3,739</b>	<b>32%</b>	<b>847</b>	<b>7,947</b>
Orkney	181	57	31%	9	124
Shetland	244	56	23%	17	188
<b>Orkney &amp; Shetland VJB</b>	<b>425</b>	<b>113</b>	<b>27%</b>	<b>26</b>	<b>312</b>
East Renfrewshire	563	127	23%	45	436
Inverclyde	829	233	28%	25	596
Renfrewshire	2,150	508	24%	137	1,642
<b>Renfrewshire VJB</b>	<b>3,542</b>	<b>868</b>	<b>25%</b>	<b>207</b>	<b>2,674</b>
<b>Scottish Borders</b>	<b>2,003</b>	<b>699</b>	<b>35%</b>	<b>154</b>	<b>1,304</b>
Angus	1,258	709	56%	267	549
Dundee City	2,229	779	35%	267	1,450
Perth & Kinross	2,337	842	36%	156	1,495
<b>Tayside VJB</b>	<b>5,824</b>	<b>2,330</b>	<b>40%</b>	<b>690</b>	<b>3,494</b>
<b>SCOTLAND</b>	<b>73,867</b>	<b>22,725</b>	<b>31%</b>	<b>5,685</b>	<b>51,142</b>

**Note:** Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific utilities. Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).



**Table 6: 2017 Revaluation - Appealed RV, resolved by valuation joint board (VJB) and local authority area, as at 30 September 2018**

Local Authority / VJB	Total RV Appealed (£m)	Original RV of all appeals resolved (£m)	Original RV of those appeals resolved which resulted in an RV change (£m)	Revised RV of those appeals resolved which resulted in an RV change (£m)	RV Loss to date (£m)	Outstanding Appealed RV (£m)
East Ayrshire	55	3.8	1.3	1.2	0.1	52
North Ayrshire	80	6.2	2.9	2.5	0.4	74
South Ayrshire	83	6.9	3.6	3.1	0.5	76
<b>Ayrshire VJB</b>	<b>218</b>	<b>16.9</b>	<b>7.8</b>	<b>6.8</b>	<b>1.0</b>	<b>201</b>
Clackmannanshire	35	2.5	0.6	0.5	0.1	33
Falkirk	142	14.8	3.7	2.5	1.2	127
Stirling	89	15.4	9.3	7.6	1.7	74
<b>Central VJB</b>	<b>267</b>	<b>32.8</b>	<b>13.5</b>	<b>10.5</b>	<b>3.0</b>	<b>234</b>
<b>Dumfries &amp; Galloway</b>	<b>77</b>	<b>12.5</b>	<b>5.2</b>	<b>4.4</b>	<b>0.8</b>	<b>65</b>
Argyll and Bute	77	10.6	3.1	2.7	0.3	66
East Dunbartonshire	51	7.3	2.8	2.5	0.3	43
West Dunbartonshire	125	10.8	4.9	3.9	0.9	115
<b>Dunbartonshire &amp; Argyll &amp; Bute VJB</b>	<b>253</b>	<b>28.7</b>	<b>10.7</b>	<b>9.1</b>	<b>1.6</b>	<b>224</b>
<b>Fife</b>	<b>339</b>	<b>17.3</b>	<b>8.6</b>	<b>7.0</b>	<b>1.6</b>	<b>322</b>
<b>Glasgow</b>	<b>769</b>	<b>156.5</b>	<b>61.0</b>	<b>54.0</b>	<b>7.0</b>	<b>613</b>
Aberdeen City	506	76.1	29.1	27.1	2.0	430
Aberdeenshire	215	33.7	8.9	8.5	0.4	181
Moray	82	9.0	2.5	2.3	0.2	73
<b>Grampian VJB</b>	<b>803</b>	<b>118.9</b>	<b>40.5</b>	<b>37.9</b>	<b>2.5</b>	<b>684</b>
Highland	202	26.3	18.0	15.6	2.5	175
Eilean Siar	9	1.4	0.6	0.5	0.1	8
<b>Highland &amp; Western Isles VJB</b>	<b>211</b>	<b>27.7</b>	<b>18.6</b>	<b>16.1</b>	<b>2.6</b>	<b>183</b>
North Lanarkshire	211	19.7	4.9	4.0	1.0	192
South Lanarkshire	549	237.7	226.2	198.0	28.2	312
<b>Lanarkshire VJB</b>	<b>761</b>	<b>257.4</b>	<b>231.1</b>	<b>201.9</b>	<b>29.1</b>	<b>503</b>
East Lothian	49	4.6	1.4	1.2	0.2	44
Edinburgh	688	85.2	28.8	23.2	5.6	603
Midlothian	58	2.4	1.1	1.0	0.1	56
West Lothian	149	10.5	2.9	2.2	0.6	138
<b>Lothian VJB</b>	<b>944</b>	<b>102.7</b>	<b>34.1</b>	<b>27.6</b>	<b>6.5</b>	<b>841</b>
Orkney	13	1.1	0.3	0.2	0.0	12
Shetland	42	1.6	0.9	0.9	0.1	40
<b>Orkney &amp; Shetland</b>	<b>54</b>	<b>2.7</b>	<b>1.2</b>	<b>1.1</b>	<b>0.1</b>	<b>52</b>
East Renfrewshire	30	3.2	1.7	1.5	0.2	27
Inverclyde	40	3.2	0.6	0.5	0.1	37
Renfrewshire	254	89.8	70.9	51.7	19.1	164
<b>Renfrewshire VJB</b>	<b>324</b>	<b>96.2</b>	<b>73.2</b>	<b>53.8</b>	<b>19.4</b>	<b>228</b>
<b>Scottish Borders</b>	<b>66</b>	<b>8.8</b>	<b>3.9</b>	<b>3.3</b>	<b>0.5</b>	<b>57</b>
Angus	53	10.1	6.3	5.7	0.6	43
Dundee City	141	22.2	13.6	12.4	1.2	119
Perth & Kinross	110	11.4	4.6	4.1	0.5	99
<b>Tayside VJB</b>	<b>304</b>	<b>43.7</b>	<b>24.5</b>	<b>22.2</b>	<b>2.4</b>	<b>260</b>
<b>SCOTLAND</b>	<b>5,391</b>	<b>922.8</b>	<b>533.8</b>	<b>455.7</b>	<b>78.1</b>	<b>4,468</b>

**Note:** Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific utilities. Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

## 2010 Revaluation cycle

Progress on resolution of appeals for 2010 revaluation cycle continues to be monitored. As shown in table 7, there have been 66,876 properties whose appeals have been resolved for the 2010 revaluation cycle, 99.8% of the total number of properties for which appeals were lodged. These appeals account for 98.8% of the total appealed RV.

Figure 2 shows the ongoing progress made in the 2010 cycle. To 30 September 2018, £4,886m of RV had been resolved, resulting in a revised RV of £4,623m and a reduction in RV of £263m. This accounts for around 4% of the total RV on the roll as at 1 April 2010 and equates to around £126m in 2018-19 bills.

There is still £60m of outstanding appealed RV to be resolved, relating to 150 subjects.

**Table 7: 2010 Revaluation appeals resolved by 30 September 2018**

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,876	99.8%
Rateable Value	£4,946m	£4,886m	98.8%

**Figure 2: 2010 Revaluation Appeals resolved by 30 September 2018**

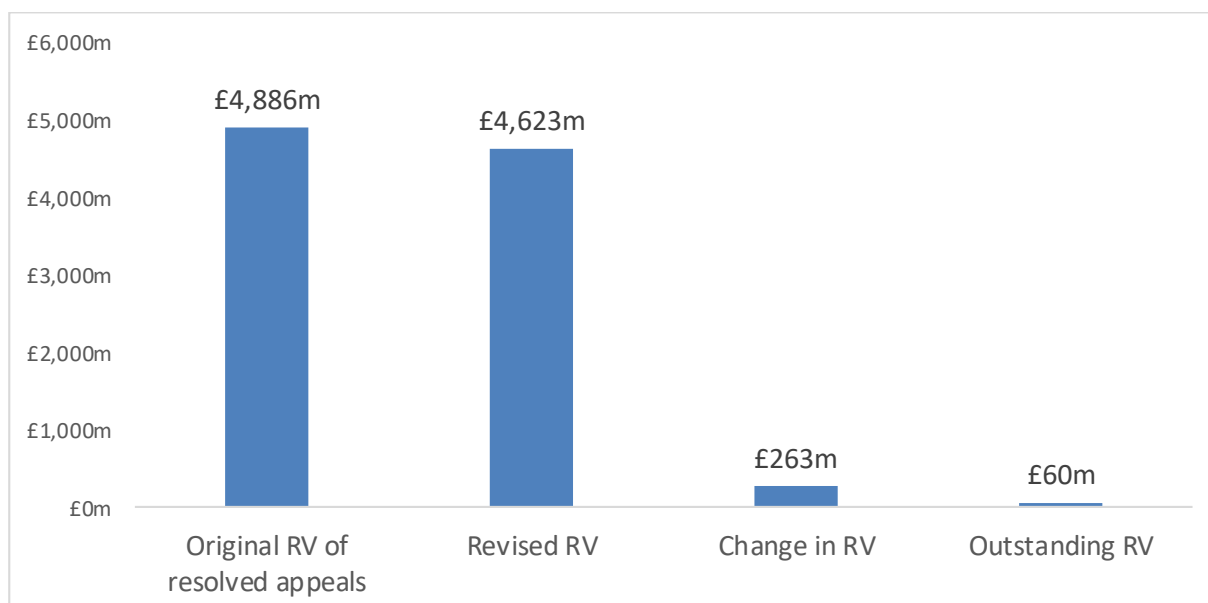


Table 8 provides a breakdown of appeals resolved by local authority and valuation joint board.

**Table 8: 2010 Revaluation appeals resolved by valuation joint board (VJB) and local authority area, as at 30 September 2018**

Local Authority / VJB	Number resolved at 30 September 2018	Outstanding Appealed Properties	Outstanding Appealed RV (£m)
East Ayrshire	1,189	1	0.1
North Ayrshire	1,347	5	1.3
South Ayrshire	1,325	3	0.2
<b>Ayrshire VJB</b>	<b>3,861</b>	<b>9</b>	<b>1.5</b>
Clackmannanshire	822	1	2.0
Falkirk	1,475	2	10.5
Stirling	1,228	2	0.1
<b>Central VJB</b>	<b>3,525</b>	<b>5</b>	<b>12.5</b>
<b>Dumfries &amp; Galloway VJB</b>	<b>2,105</b>	<b>4</b>	<b>1.4</b>
Argyll and Bute	1,500	15	7.6
East Dunbartonshire	801	2	0.0
West Dunbartonshire	927	4	0.2
<b>Dunbartonshire &amp; Argyll &amp; Bute VJB</b>	<b>3,228</b>	<b>21</b>	<b>7.8</b>
<b>Fife</b>	<b>4,882</b>	<b>8</b>	<b>6.2</b>
<b>Glasgow</b>	<b>9,785</b>	<b>2</b>	<b>1.0</b>
Aberdeen City	3,361	5	0.1
Aberdeenshire	2,921	11	4.4
Moray	847	9	7.2
<b>Grampian VJB</b>	<b>7,129</b>	<b>25</b>	<b>11.7</b>
Highland	3,983	11	3.3
Eilean Siar	283	8	0.4
<b>Highland &amp; Western Isles VJB</b>	<b>4,266</b>	<b>19</b>	<b>3.7</b>
North Lanarkshire	4,049	9	2.5
South Lanarkshire	2,916	8	2.5
<b>Lanarkshire VJB</b>	<b>6,965</b>	<b>17</b>	<b>5.0</b>
East Lothian	1,036	4	0.3
Edinburgh	6,710	4	0.8
Midlothian	901	6	2.8
West Lothian	1,723	3	0.3
<b>Lothian VJB</b>	<b>10,370</b>	<b>17</b>	<b>4.2</b>
Orkney	163	0	-
Shetland	163	0	-
<b>Orkney &amp; Shetland VJB</b>	<b>326</b>	<b>0</b>	<b>-</b>
East Renfrewshire	476	1	0.0
Inverclyde	933	4	0.0
Renfrewshire	1,978	9	4.4
<b>Renfrewshire VJB</b>	<b>3,387</b>	<b>14</b>	<b>4.5</b>
<b>Scottish Borders</b>	<b>1,404</b>	<b>1</b>	<b>0.0</b>
Angus	1,222	0	-
Dundee City	2,351	2	0.0
Perth & Kinross	2,070	6	0.1
<b>Tayside VJB</b>	<b>5,643</b>	<b>8</b>	<b>0.1</b>
<b>SCOTLAND</b>	<b>66,876</b>	<b>150</b>	<b>59.6</b>

**Note:** Specific VJBs have responsibility for specific utilities. Electricity (Lanarkshire); Gas (Dunbartonshire & Argyll & Bute); Water (Fife); Docks and Harbours (Central); Railways (Highland & Western Isles); and Telecommunications (Renfrewshire).

## **BACKGROUND NOTES**

### **Data Sources**

The data in this publication are derived from the RVAPP (Rateable Value Appeals) statistical return which the Scottish Assessors provide to the Scottish Government on a quarterly basis. The continued co-operation of the Scottish Assessors in completing these returns is gratefully acknowledged.

### **Definitions**

Non-domestic rates are a property based tax. They are based on the rateable value of a non-domestic property, multiplied by a poundage set nationally by Scottish Ministers (48.0p in 2018-19 for properties of rateable value up to £51,000), less any relief to which a ratepayer may be eligible. Note that for properties of rateable value over £51,000 a large business supplement (2.6p in 2018-19) is also applied.

For example, if a non-domestic property has a rateable value of £20,000, and the poundage is 48p (2018-19 level), the annual gross bill would be:

Non-domestic rates bill = £20,000 x 0.48 = £9,600 (before reliefs)

If a non-domestic property has a rateable value of £60,000 then in 2018-19 the annual gross bill (before reliefs) would be:

Non-domestic rates bill = £60,000 x (0.48+0.026) = £30,360 (before reliefs)

2017 represents the first year of properties having new rateable values following a non-domestic rates revaluation. The revaluation was carried out by independent Assessors across Scotland. New rateable values are effective from 1st April 2017 and ratepayers generally had 6 months to lodge a revaluation appeal against their new rateable value.

### **Further Information**

More information on Non-Domestic Rates, including appeals procedures and reliefs, can be found in the Scottish Government's 'Brief Guide to Non-Domestic Rates' at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11199/brief-guide>

Further Local Government Finance statistics can be found at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance>

## **An Official Statistics publication for Scotland**

Official and National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

### **Correspondence and enquiries**

For enquiries about this publication please contact:

e-mail: [lgfstats@gov.scot](mailto:lgfstats@gov.scot)

For general enquiries about Scottish Government statistics please contact:

Office of the Chief Statistician, Telephone: 0131 244 0442,

e-mail: [statistics.enquiries@scotland.gsi.gov.uk](mailto:statistics.enquiries@scotland.gsi.gov.uk)

### **How to access background or source data**

The data collected for this statistical bulletin:

- are available in more detail through Scottish Neighbourhood Statistics
- are available via an alternative route
- may be made available on request, subject to consideration of legal and ethical factors. Please contact [lgfstats@gov.scot](mailto:lgfstats@gov.scot) for further information.
- cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

### **Complaints and suggestions**

If you are not satisfied with our service or have any comments or suggestions, please write to the Chief Statistician, 3WR, St Andrews House, Edinburgh, EH1 3DG, Telephone: (0131) 244 0302, e-mail [statistics.enquiries@scotland.gsi.gov.uk](mailto:statistics.enquiries@scotland.gsi.gov.uk).

If you would like to be consulted about statistical collections or receive notification of publications, please register your interest at [www.gov.scot/scotstat](http://www.gov.scot/scotstat)

Details of forthcoming publications can be found at [www.gov.scot/statistics](http://www.gov.scot/statistics)

### **Crown Copyright**

You may use or re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. See:

[www.nationalarchives.gov.uk/doc/open-government-licence/](http://www.nationalarchives.gov.uk/doc/open-government-licence/)