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PUBLIC SERVICES AND GOVERNMENT

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2019-20 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 or a change in occupier) are not included in these statistics.

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

Revaluation
1 April 2017

- Ratepayers generally have 6 months to lodge a revaluation appeal.

Most recent data
30 September 2019

- Appeals generally need to be lodged by end September 2017 - by that date there were 67,519 appeals lodged. By end of September 2019 the total was 73,888.

Resolution deadline
31 December 2020

- This is the deadline by which revaluation appeals generally need to be resolved, unless referred on to a higher court.

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 progress at the end of September 2019 on the number of properties and RV appealed at the 2017 Revaluation. Progress on appeals lodged in the 2010 revaluation cycle is still monitored and is also reported here.

Key points
(as at 30 September 2019)

- To 30 September 2019 a total of 49,970 appeals against the 2017 revaluation, with an original rateable value (RV) of £2,254m have been resolved. This represents 68% of the 73,888 appealed properties and 42% of the £5,393m appealed RV.

- A total of 23,918 appeals against the 2017 revaluation are still outstanding, representing £3,139m of appealed RV.

- Almost three quarters of appeals resolved to date (36,416) did not result in any change in rateable value. However, while only 27% of appeals resolved to date have resulted in a reduction in RV, these appeals accounted for almost 56% of the total RV that has been resolved so far. The RV decrease to date of £161m is associated with 13,554 resolved appeals.

- Comparing data from the 2010 and 2017 revaluations, 30 months after the beginning of the revaluation cycle shows that the proportion of appeals resolved to date was slightly higher in the previous cycle (72% in the 2010 cycle compared to 68% in the 2017 cycle). The proportion of RV resolved at this stage in the previous cycle was also slightly higher (45% in the 2010 cycle compared to 42% in the 2017 cycle).

- Progress on resolution of appeals for the 2010 revaluation cycle continues to be monitored. As at 30 September 2019, revaluation appeals had been resolved for over 99% of appealed properties (66,903 of 67,026).

- As a result of appeals in the 2010 revaluation cycle, the RV of properties for which the appeal has been resolved has been reduced by £265m. This is in line with the forecast of appeals loss relating to the 2010 cycle, and so will have no net impact on Scottish Government revenues. Larger, more complex cases tend to be the appeals which are resolved latest. There is still £52m of outstanding RV under appeal following the 2010 revaluation cycle, relating to 123 properties. The majority of these are telecommunications appeals, and most have been referred to the Lands Tribunal for Scotland.

Contents

Comparison of 2010 and 2017 revaluation appeals

Figure 1 and Table 1 show a comparison of revaluation appeals at the end of Quarter 10 for the 2010 and 2017 revaluation cycles (30 months following revaluation). The table shows that the proportion of properties for which an appeal was made was similar in both revaluation cycles, with 31% of all properties appealed in the 2010 cycle compared to 32% in the 2017 cycle. However, the overall number of properties appealed in the 2017 cycle was around 10% higher. A similar proportion of the total RV on the Valuation Roll was appealed: in the 2010 revaluation cycle, 75% of RV was appealed compared to 73% in the 2017 revaluation cycle. The proportion of appealed RV resolved by the end of Quarter 10 was higher in the 2010 cycle (45%) compared to the 2017 cycle (42%). The proportion of properties for which an appeal was resolved by the end of Quarter 10 was also higher in the 2010 cycle (72%) compared to the 2017 cycle (68%).

Table 2 and Figure 2 show the proportion of appeals resolved in different revaluation cycles over time. Table 3 and Figure 3 show the proportion of RV resolved over time.

Figure 1: Comparison of 2010 and 2017 cycles at end of Quarter 10

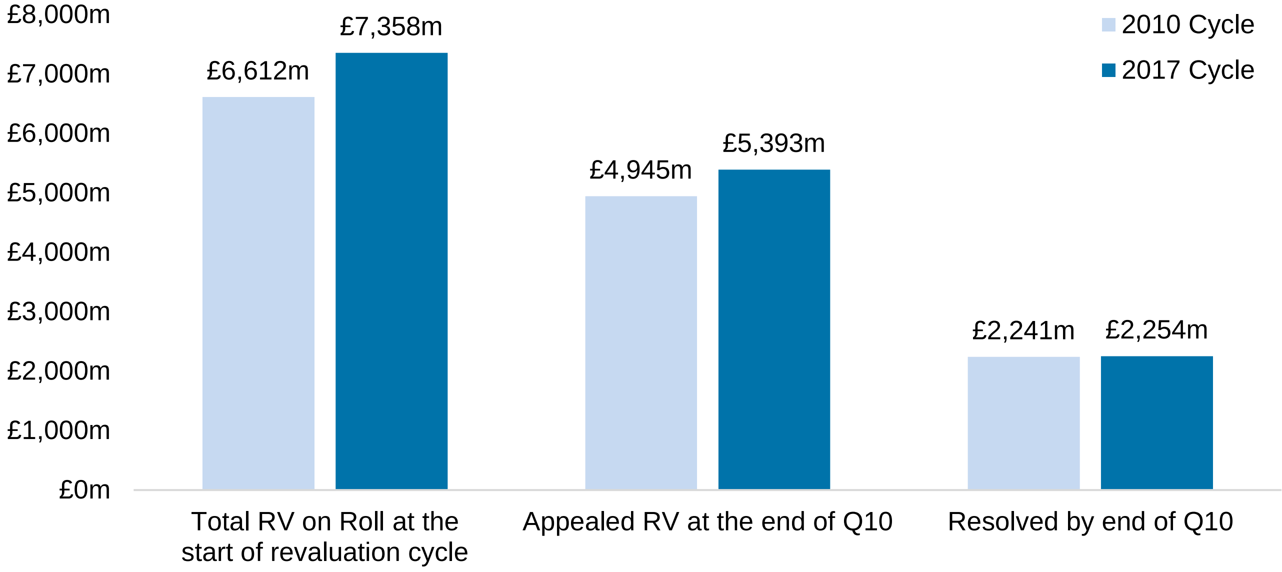

Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 10

		2010 Cycle	2017 Cycle
Rateable Value	Total RV on Valuation Roll at the start of revaluation cycle	£6,612m	£7,358m
	Appealed RV at the end of Q10	£4,945m	£5,393m
	Resolved by end of Q10	£2,241m	£2,254m
	Percent of Valuation Roll appealed	75%	73%
	Percent RV appealed resolved by end of Q10	45%	42%
Properties	Total Number on Valuation Roll at the start of revaluation cycle	213,311	233,386
	Number of appeals at the end of Q10	66,982	73,888
	Resolved by end of Q10	48,413	49,970
	Percent of Valuation Roll appealed	31%	32%
	Percent appeals resolved by end of Q10	72%	68%

Figure 2: Percentage of appealed subjects for which appeals were disposed of, 2010 and 2017 Revaluations

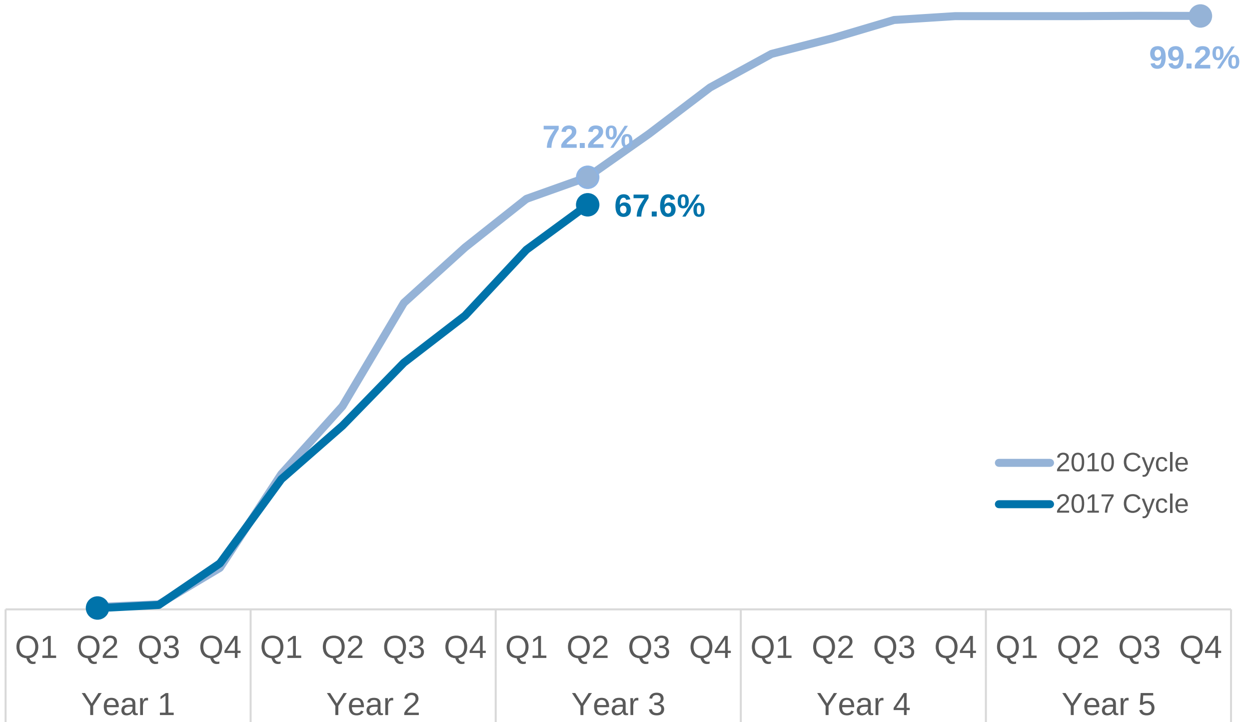

Table 2: Percentage of appealed subjects for which appeals were disposed of following 2010 and 2017 revaluations, Scotland

Year of Revaluation Cycle	Quarter	2010	2017
Year 1	Q1	-	-
	Q2	0.4%	0.2%
	Q3	0.8%	0.7%
	Q4	7.0%	7.7%
Year 2	Q1	22.6%	21.8%
	Q2	34.0%	30.7%
	Q3	51.2%	41.2%
	Q4	60.5%	49.1%
Year 3	Q1	68.6%	60.1%
	Q2	72.2%	67.6%
	Q3	79.5%	
	Q4	87.2%	
Year 4	Q1	92.8%	
	Q2	95.4%	
	Q3	98.5%	
	Q4	99.1%	
Year 5	Q1	99.1%	
	Q2	99.2%	
	Q3	99.2%	
	Q4	99.2%	

Note: Since Q1 of Year 1 ended before the appeals deadlines, figures for Q1 of Year 1 have been excluded. The current number of appealed subjects for which appeals were disposed of in the 2010 cycle can be found in Table 8.

Figure 3: Percentage of appealed RV for which appeals were disposed following 2010 and 2017 revaluations

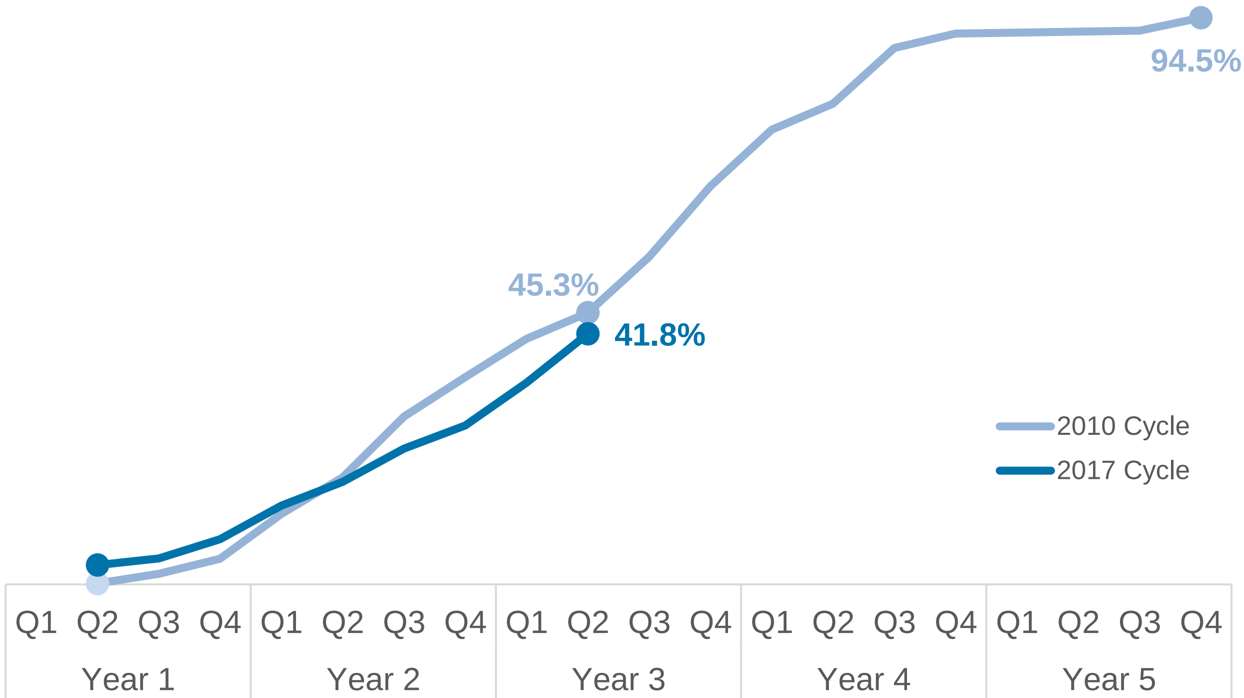

Table 3: Percentage of appealed RV for which appeals were disposed following 2010 and 2017 revaluations

Year of Revaluation Cycle	Quarter	2010	2017
Year 1	Q1	-	-
	Q2	0.2%	3.2%
	Q3	1.7%	4.3%
	Q4	4.3%	7.6%
Year 2	Q1	11.8%	13.1%
	Q2	17.8%	17.1%
	Q3	28.0%	22.7%
	Q4	34.6%	26.5%
Year 3	Q1	41.0%	33.7%
	Q2	45.3%	41.8%
	Q3	54.6%	
	Q4	66.4%	
Year 4	Q1	75.8%	
	Q2	80.2%	
	Q3	89.5%	
	Q4	91.9%	
Year 5	Q1	92.0%	
	Q2	92.2%	
	Q3	92.4%	
	Q4	94.5%	

Note: Since Q1 of Year 1 ended before the appeals deadlines, figures for Q1 of Year 1 have been excluded. The current percentage of appealed RV for which appeals have been disposed of in the 2010 cycle can be found in Table 8.

2017 Revaluation cycle

Table 4 shows that out of the 73,888 appeals lodged, 49,970 were resolved by the end of the 30th month following revaluation, accounting for £2,254m of RV.

Table 4: 2017 Revaluation appeals resolved by 30 September 2019

	Appealed	Resolved	Percentage resolved
Number of properties	73,888	49,970	68%
Rateable Value	£5,393m	£2,254m	42%

Table 5 shows that to date a large proportion of resolved appeals (36,416, or 73%), accounting for £995m in RV, resulted in no change in RV upon the appeal being resolved. The remaining resolved appeals to date (13,554), accounting for £1,259m RV were resolved with a reduction in RV of £161m in total. Although only 27% of appeals resulted in a reduction in RV, these appeals accounted for 56% of RV appealed.

Table 5: 2017 Revaluation appeals resolved, in total and with RV reduction, by 30 September 2019

	Number of properties	Original Rateable Value	Revised Rateable Value	Change in Rateable Value
All resolved appeals	49,970	£2,254m	£2,093m	£161m
Of which resulted in no RV reduction	36,416	£995m	£995m	£0m
Of which resulted in reduction in RV	13,554	£1,259m	£1,098m	£161m
% of resolved appeals RV resulting in RV change	27%	56%		

Tables 6 and 7 provide a breakdown of appealed properties and RV by local authority and Valuation Joint Board. Map 1 shows the proportion of 2017 revaluation appeals resolved by Valuation Joint Board.

Table 6: 2017 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 September 2019

Local Authority / VJB	Total Number Appeals	Number resolved by 30 September 2019	Percentage resolved by 30 September 2019	Number resolved by 30 September 2019 which resulted in change in RV	Outstanding Appeals
East Ayrshire	1,141	794	70%	254	347
North Ayrshire	1,488	1,039	70%	317	449
South Ayrshire	1,488	1,111	75%	328	377
Ayrshire VJB	**4,117**	**2,944**	**72%**	**899**	**1,173**
Clackmannanshire	790	685	87%	71	105
Falkirk	1,538	1,132	74%	229	406
Stirling	1,785	1,299	73%	353	486
Central VJB	**4,113**	**3,116**	**76%**	**653**	**997**
Dumfries & Galloway	**1,930**	**1,400**	**73%**	**418**	**530**
Argyll and Bute	1,714	1,284	75%	377	430
East Dunbartonshire	757	588	78%	183	169
West Dunbartonshire	989	778	79%	293	211
Dunbartonshire & Argyll & Bute VJB	**3,460**	**2,650**	**77%**	**853**	**810**
Fife	**3,720**	**2,196**	**59%**	**751**	**1,524**
Glasgow	**10,620**	**7,664**	**72%**	**1,760**	**2,956**
Aberdeen City	5,120	3,504	68%	770	1,616
Aberdeenshire	3,881	2,368	61%	463	1,513
Moray	1,098	832	76%	232	266
Grampian VJB	**10,099**	**6,704**	**66%**	**1,465**	**3,395**
Highland	3,728	2,489	67%	1,177	1,239
Na h-Eileanan Siar	376	144	38%	48	232
Highland & Western Isles VJB	**4,104**	**2,633**	**64%**	**1,225**	**1,471**
North Lanarkshire	4,200	2,634	63%	637	1,566
South Lanarkshire	4,046	2,492	62%	546	1,554
Lanarkshire VJB	**8,246**	**5,126**	**62%**	**1,183**	**3,120**
East Lothian	1,083	575	53%	130	508
Edinburgh	7,370	5,049	69%	1,553	2,321
Midlothian	1,014	546	54%	198	468
West Lothian	2,218	1,284	58%	312	934
Lothian VJB	**11,685**	**7,454**	**64%**	**2,193**	**4,231**
Orkney	181	126	70%	53	55
Shetland	244	178	73%	110	66
Orkney & Shetland VJB	**425**	**304**	**72%**	**163**	**121**
East Renfrewshire	563	377	67%	108	186
Inverclyde	829	604	73%	99	225
Renfrewshire	2,150	1,509	70%	369	641
Renfrewshire VJB	**3,542**	**2,490**	**70%**	**576**	**1,052**
Scottish Borders	**2,004**	**1,408**	**70%**	**337**	**596**
Angus	1,258	862	69%	332	396
Dundee City	2,229	1,579	71%	477	650
Perth & Kinross	2,336	1,440	62%	269	896
Tayside VJB	**5,823**	**3,881**	**67%**	**1,078**	**1,942**
SCOTLAND	**73,888**	**49,970**	**68%**	**13,554**	**23,918**

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).

Map 1: Proportion of 2017 revaluation appeals resolved, by Valuation Joint Board (VJB) area as at 30 September 2019

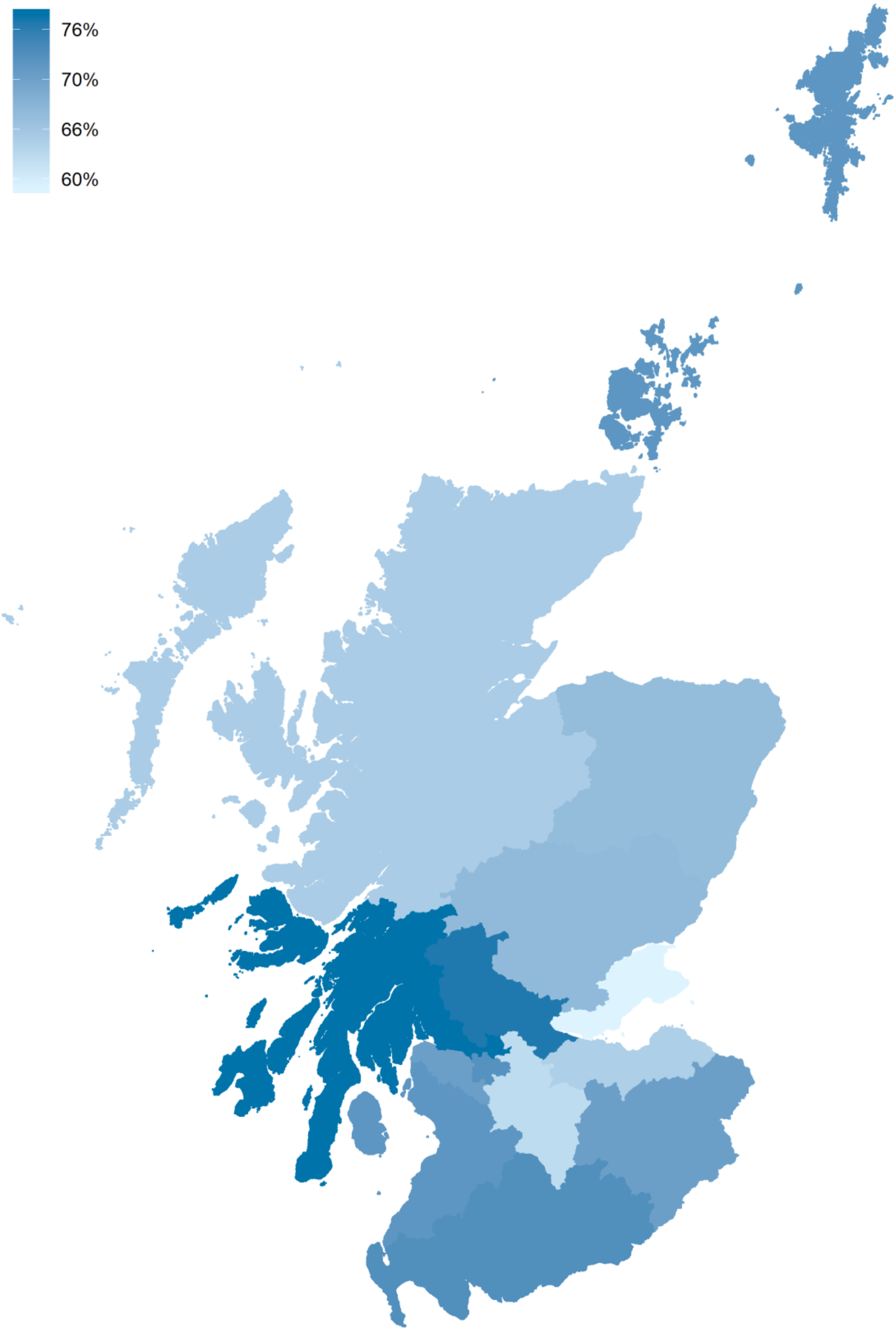

Table 7: 2017 Revaluation - Appealed RV, resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 September 2019

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	55.4	29.7	21.3	19.1	2.2	25.6
North Ayrshire	80.4	33.6	19.3	17.3	2.0	46.9
South Ayrshire	82.6	40.0	24.8	21.9	2.9	42.6
Ayrshire VJB	**218.4**	**103.3**	**65.5**	**58.3**	**7.1**	**115.1**
Clackmannanshire	35.1	14.7	2.5	2.0	0.6	20.4
Falkirk	142.2	45.5	18.9	17.1	1.7	96.7
Stirling	89.5	39.8	24.7	21.3	3.3	49.7
Central VJB	**266.7**	**100.0**	**46.1**	**40.5**	**5.6**	**166.8**
Dumfries & Galloway	**77.6**	**40.4**	**26.4**	**24.1**	**2.2**	**37.2**
Argyll and Bute	76.6	23.3	12.4	11.1	1.3	53.3
East Dunbartonshire	50.6	23.6	13.4	12.3	1.1	27.0
West Dunbartonshire	125.4	26.2	17.2	15.1	2.1	99.1
Dunbartonshire & Argyll & Bute VJB	**252.6**	**73.1**	**43.0**	**38.5**	**4.5**	**179.4**
Fife	**339.1**	**59.3**	**29.6**	**24.9**	**4.7**	**279.8**
Glasgow	**769.0**	**415.7**	**187.3**	**167.7**	**19.6**	**353.3**
Aberdeen City	505.9	224.1	78.0	72.6	5.5	281.8
Aberdeenshire	214.9	77.2	28.9	27.2	1.7	137.7
Moray	82.4	27.0	15.6	14.7	0.9	55.5
Grampian VJB	**803.2**	**328.3**	**122.6**	**114.5**	**8.1**	**474.9**
Highland	203.4	87.7	61.1	52.2	8.8	115.6
Na h-Eileanan Siar	9.4	3.0	1.5	1.2	0.3	6.4
Highland & Western Isles VJB	**212.8**	**90.7**	**62.6**	**53.4**	**9.1**	**122.1**
North Lanarkshire	211.3	67.1	22.8	19.0	3.8	144.2
South Lanarkshire	549.4	282.3	251.7	220.7	31.0	267.2
Lanarkshire VJB	**760.8**	**349.4**	**274.5**	**239.7**	**34.8**	**411.4**
East Lothian	48.7	9.3	4.4	3.9	0.6	39.4
Edinburgh	688.1	292.4	159.1	138.7	20.4	395.7
Midlothian	58.4	25.1	13.5	12.4	1.2	33.2
West Lothian	149.0	57.5	33.4	28.7	4.7	91.5
Lothian VJB	**944.2**	**384.3**	**210.5**	**183.7**	**26.9**	**559.9**
Orkney	12.8	2.9	1.4	1.3	0.1	10.0
Shetland	41.6	5.1	3.6	2.9	0.7	36.5
Orkney & Shetland	**54.4**	**8.0**	**5.0**	**4.2**	**0.8**	**46.5**
East Renfrewshire	30.3	8.1	3.3	2.6	0.6	22.3
Inverclyde	40.3	14.4	5.4	4.6	0.9	25.9
Renfrewshire	253.6	173.6	125.7	95.5	30.2	80.1
Renfrewshire VJB	**324.3**	**196.0**	**134.4**	**102.6**	**31.7**	**128.3**
Scottish Borders	**65.9**	**17.8**	**9.9**	**8.7**	**1.2**	**48.1**
Angus	53.1	13.0	7.7	6.9	0.9	40.1
Dundee City	141.0	49.5	25.5	22.6	2.9	91.5
Perth & Kinross	109.9	25.7	8.9	8.0	0.8	84.2
Tayside VJB	**304.0**	**88.2**	**42.1**	**37.6**	**4.6**	**215.8**
SCOTLAND	**5,393.0**	**2,254.4**	**1,259.3**	**1,098.4**	**160.9**	**3,138.6**

Note: Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific designated 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 the resolution of appeals for the 2010 revaluation cycle continues to be monitored. As shown in Table 8, 66,903 properties have had their appeals resolved for the 2010 revaluation cycle, 99.8% of the total number of properties for which appeals were lodged. These appeals account for 98.9% of the total appealed RV.

Figure 4 shows the ongoing progress made in the 2010 cycle. As at 30 September 2019, £4,894m of RV had been resolved, resulting in a revised RV of £4,628m and a reduction in RV of £265m. This accounts for around 5% of the total RV on the Valuation Roll as at 1 April 2010 in line with the forecast of appeals losses for the 2010 revaluation cycle. There is still £52m of outstanding appealed RV to be resolved, relating to 123 subjects.

Table 9 provides a breakdown of appeals resolved by local authority and VJB.

Table 8: 2010 Revaluation appeals resolved by 30 September 2019

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,903	99.8%
Rateable Value	£4,946m	£4,894m	98.9%

Figure 4: 2010 Revaluation Appeals resolved by 30 September 2019

Successful appeals reduced the total rateable value by £265m over the 2010 revaluation cycle.

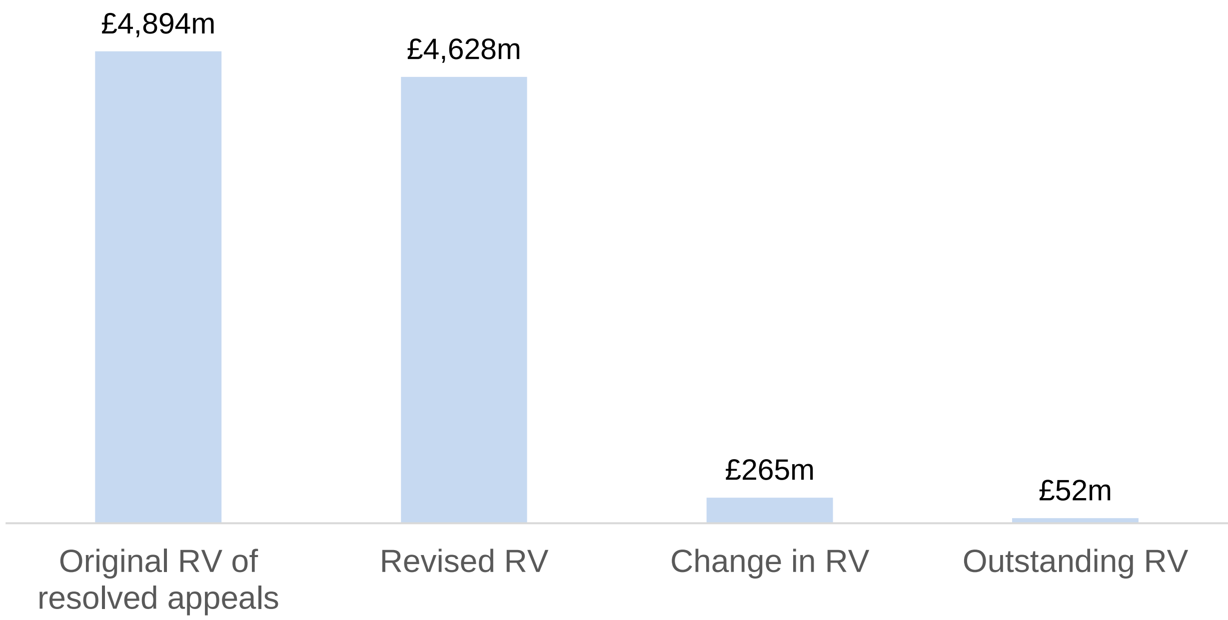

Table 9: 2010 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 September 2019

Local Authority / VJB	Number resolved at 30 September 2019	Outstanding Appealed Properties	Outstanding Appealed RV (£m)
East Ayrshire	1,189	1	0.06
North Ayrshire	1,348	4	1.30
South Ayrshire	1,325	3	0.16
Ayrshire VJB	**3,862**	**8**	**1.53**
Clackmannanshire	822	1	1.98
Falkirk	1,475	2	10.50
Stirling	1,228	2	0.05
Central VJB	**3,525**	**5**	**12.53**
Dumfries & Galloway VJB	**2,107**	**2**	**1.18**
Argyll and Bute	1,501	14	6.86
East Dunbartonshire	801	2	0.01
West Dunbartonshire	928	3	0.04
Dunbartonshire & Argyll & Bute VJB	**3,230**	**19**	**6.91**
Fife	**4,883**	**7**	**5.30**
Glasgow	**9,785**	**2**	**1.01**
Aberdeen City	3,362	4	0.07
Aberdeenshire	2,922	10	4.42
Moray	847	9	7.20
Grampian VJB	**7,131**	**23**	**11.69**
Highland	3,983	11	3.27
Na h-Eileanan Siar	285	6	0.38
Highland & Western Isles VJB	**4,268**	**17**	**3.65**
North Lanarkshire	4,056	2	0.02
South Lanarkshire	2,921	3	0.10
Lanarkshire VJB	**6,977**	**5**	**0.12**
East Lothian	1,037	3	0.04
Edinburgh	6,710	4	0.81
Midlothian	902	5	2.54
West Lothian	1,724	2	0.01
Lothian VJB	**10,373**	**14**	**3.40**
Orkney	163	-	-
Shetland	163	-	-
Orkney & Shetland VJB	**326**	**-**	**-**
East Renfrewshire	476	1	0.01
Inverclyde	933	4	0.04
Renfrewshire	1,978	9	4.44
Renfrewshire VJB	**3,387**	**14**	**4.49**
Scottish Borders	**1,404**	**1**	**0.03**
Angus	1,222	-	-
Dundee City	2,352	1	0.01
Perth & Kinross	2,071	5	0.11
Tayside VJB	**5,645**	**6**	**0.12**
SCOTLAND	**66,903**	**123**	**51.96**

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

Annex

Annex A: Appeals by Valuation Joint Board (VJB) and Local Authority area, 2017 revaluation cycle

Local Authority / VJB	Total RV on Roll (as at 1 April 2017) £m	Total RV appealed (£m)	% of RV appealed	Total properties on Roll (as at 1 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%
Ayrshire VJB	**311**	**218**	**70%**	**13,857**	**4,117**	**30%**
Clackmannanshire	43	35	83%	1,553	790	51%
Falkirk	185	142	77%	4,998	1,538	31%
Stirling	123	90	73%	5,302	1,785	34%
Central VJB	**350**	**267**	**76%**	**11,853**	**4,113**	**35%**
Dumfries & Galloway	**123**	**78**	**63%**	**9,396**	**1,930**	**21%**
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%
Dunbartonshire & Argyll & Bute VJB	**365**	**253**	**69%**	**13,830**	**3,460**	**25%**
Fife	**428**	**339**	**79%**	**13,644**	**3,720**	**27%**
Glasgow	**1,017**	**769**	**76%**	**27,246**	**10,620**	**39%**
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%
Grampian VJB	**989**	**803**	**81%**	**26,036**	**10,099**	**39%**
Highland	360	203	57%	17,861	3,728	21%
Na h-Eileanan Siar	27	9	36%	2,470	376	15%
Highland & Western Isles VJB	**386**	**213**	**55%**	**20,331**	**4,104**	**20%**
North Lanarkshire	292	211	72%	10,013	4,200	42%
South Lanarkshire	744	549	74%	9,961	4,046	41%
Lanarkshire VJB	**1,036**	**761**	**73%**	**19,974**	**8,246**	**41%**
East Lothian	75	49	65%	3,483	1,083	31%
Edinburgh	946	688	73%	22,855	7,370	32%
Midlothian	84	58	69%	3,023	1,014	34%
West Lothian	208	149	72%	6,479	2,218	34%
Lothian VJB	**1,313**	**944**	**72%**	**35,840**	**11,685**	**33%**
Orkney	29	13	45%	2,175	181	8%
Shetland	61	42	68%	2,056	244	12%
Orkney & Shetland VJB	**90**	**54**	**61%**	**4,231**	**425**	**10%**
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%
Renfrewshire VJB	**417**	**324**	**78%**	**10,599**	**3,542**	**33%**
Scottish Borders	**107**	**66**	**62%**	**7,191**	**2,004**	**28%**
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	2,336	27%
Tayside VJB	**427**	**304**	**71%**	**19,358**	**5,823**	**30%**
SCOTLAND	**7,358**	**5,393**	**73%**	**233,386**	**73,888**	**32%**

Note: Figures are rounded to the nearest percentage point. Specific VJBs have responsibility for specific designated 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 (RV) of a non-domestic property, multiplied by a poundage set nationally by Scottish Ministers (49p in 2019-20 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 2019-20) is also applied.

For example, if a non-domestic property has a rateable value of £20,000, and the poundage is 49p (2019-20 level), the annual gross bill would be:

Non-domestic rates bill = £20,000 x 0.49 = £9,800 (before any reliefs)

If a non-domestic property has a rateable value of £60,000 then in 2019-20 the annual gross bill (before reliefs) would be:

Non-domestic rates bill = £60,000 x (0.49+0.026) = £30,960 (before any reliefs)

The 2017 revaluation was carried out by independent Assessors across Scotland. New RVs are effective from 1 April 2017 and ratepayers generally had 6 months to lodge a revaluation appeal against their new RV.

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

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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 for further information.

☐ cannot be made available by Scottish Government for further analysis as Scottish Government is not the data controller.

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