

PUBLIC SERVICES AND GOVERNMENT

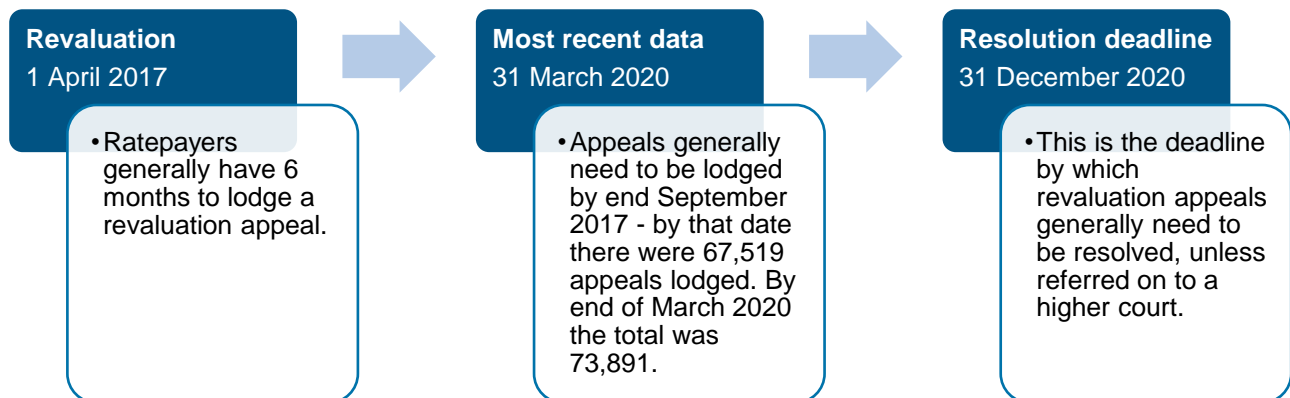
NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2019-20 QUARTER 4

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 Non-Domestic Rates 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 progress as at the end of March 2020 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.

Key points

(as at 31 March 2020)

- To 31 March 2020, a total of 62,204 appeals against the 2017 revaluation, with an original rateable value (RV) of £3,464m have been resolved. This represents 84% of the 73,891 appealed properties and 64% of the £5,394m appealed RV
- A total of 11,687 appeals against the 2017 revaluation are still outstanding, representing £1,930m of appealed RV
- Around 70% of appeals resolved to date (43,596) did not result in any change in rateable value. However, while only 30% of appeals resolved to date have resulted in a reduction in RV, these appeals accounted for almost 58% of the appealed RV that has been resolved so far. The RV decrease to date of £230m is associated with 18,608 resolved appeals.
- Comparing data from the 2010 and 2017 revaluations, 36 months after the beginning of the revaluation cycle, the proportion of appeals resolved in the 2017 revaluation cycle was similar to the proportion of appeals resolved by the same time in the previous cycle (84% in the 2017 cycle compared to 87% in the 2010 cycle). The proportion of RV resolved at this stage in the previous cycle was also similar to that in the current cycle (64% in the 2017 cycle compared to 66% in the 2010 cycle).
- Progress on resolution of appeals for the 2010 revaluation cycle continues to be monitored. As at 31 March 2020, revaluation appeals had been resolved for over 99% of appealed properties (66,928 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 £266m. This is in line with the forecast of appeals loss relating to the 2010 cycle, and thus 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 £44m of outstanding RV under appeal following the 2010 revaluation cycle, relating to 98 properties. The majority of these are telecommunications appeals, and most have been referred to the Lands Tribunal for Scotland.

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Comparison of 2010 and 2017 revaluation appeals

Figure 1 and Table 1 show a comparison of revaluation appeals at the end of Quarter 12 for the 2010 and 2017 revaluation cycles (36 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 12 in the 2017 cycle (64%) is similar to that resolved by the end of Quarter 12 in the 2010 cycle (66%). The proportion of properties for which an appeal was resolved by the end of Quarter 12 in the 2017 cycle (84%) is also similar to that in the 2010 cycle (87%).

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. These figures illustrate how the rates of resolution over time vary across the 2010 and 2017 revaluation cycles.

Figure 1: Comparison of 2010 and 2017 cycles at end of Quarter 12

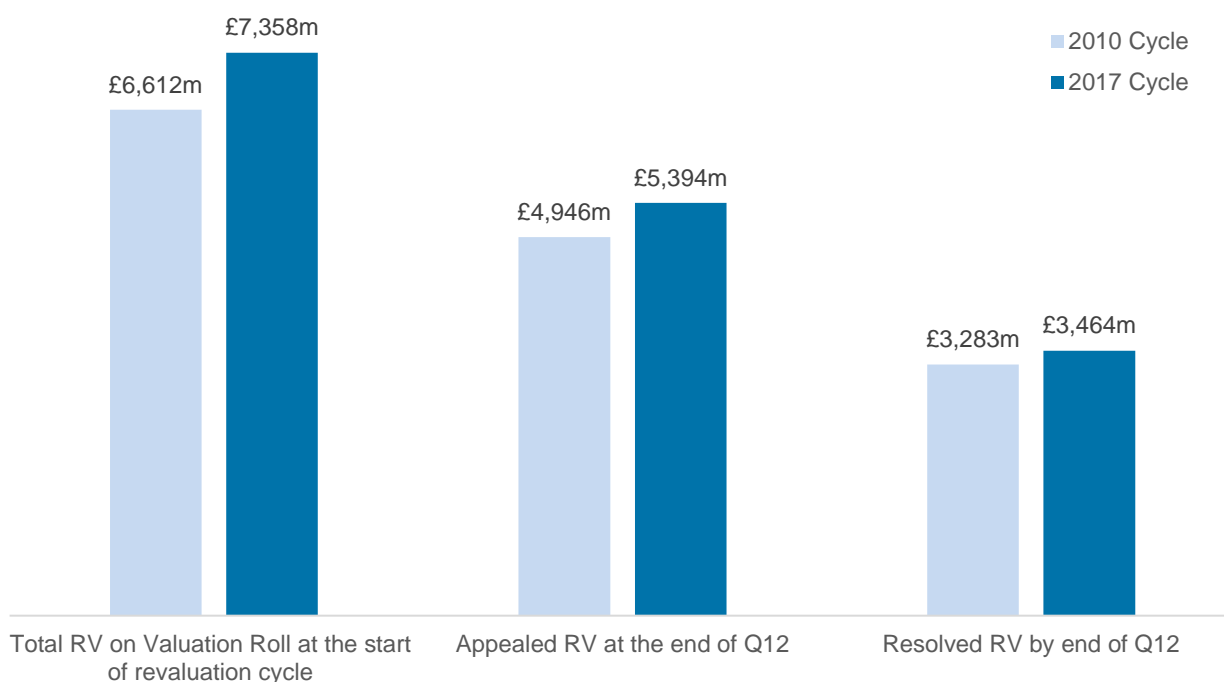


Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 12

		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 Q12	£4,946m	£5,394m
	Resolved RV by end of Q12	£3,283m	£3,464m
	% of Valuation Roll appealed	75%	73%
	% of RV appealed resolved by end of Q12	66%	64%
Properties	Total number on Valuation Roll at the start of revaluation cycle	213,311	233,386
	Number of appeals at the end of Q12	67,015	73,891
	Number of resolved appeals by the end of Q12	58,447	62,204
	% of Valuation Roll appealed	31%	32%
	% of appeals resolved by end of Q12	87%	84%

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

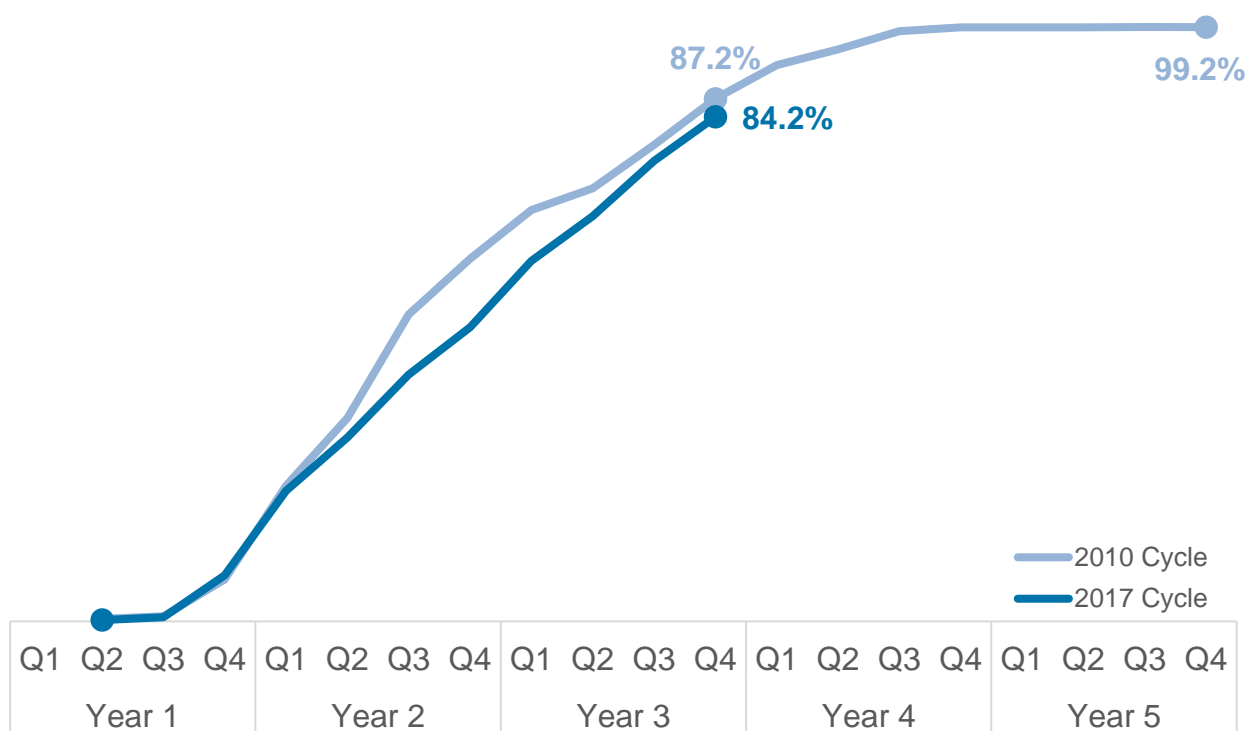


Table 2: Percentage of appealed subjects for which appeals were disposed of following 2010 and 2017 revaluations, Scotland

Year of Revaluation Cycle	Quarter	2010 Cycle	2017 Cycle
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	72.3%	67.6%
	Q3	79.5%	76.9%
	Q4	87.2%	84.2%
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 and proportion 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

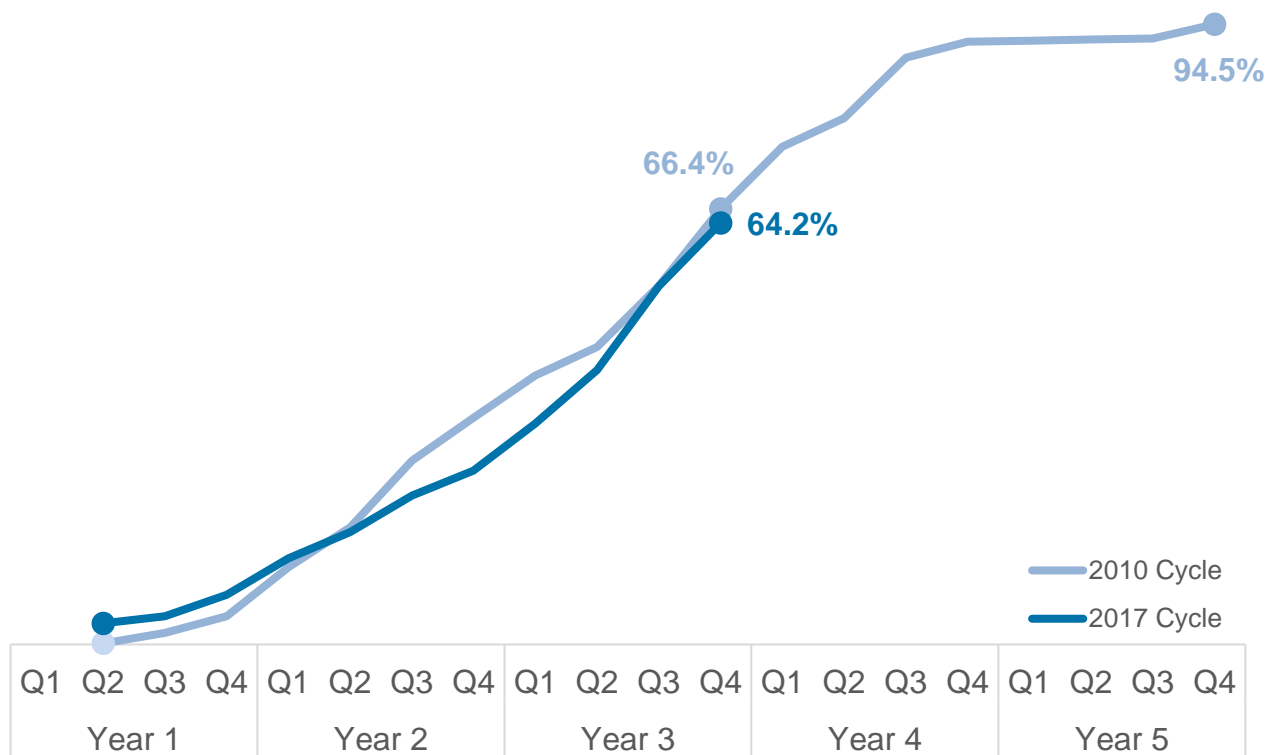


Table 3: Percentage of appealed RV for which appeals were disposed following 2010 and 2017 revaluations

Year of Revaluation Cycle	Quarter	2010 Cycle	2017 Cycle
Year 1	Q1	-	-
	Q2	0.2%	3.2%
	Q3	1.7%	4.3%
	Q4	4.3%	7.5%
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%	54.6%
	Q4	66.4%	64.2%
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 73,891 appeals lodged, 62,204 were resolved by the end of the 36th month following revaluation, accounting for £3,464m of RV.

Table 4: 2017 Revaluation appeals resolved by 31 March 2020

	Appealed	Resolved	Percentage resolved
Number of properties	73,891	62,204	84%
Rateable Value	£5,394m	£3,464m	64%

Table 5 shows that to date a large proportion of resolved appeals (43,596, or 70%), accounting for £1,457m in RV, resulted in no change in RV upon the appeal being resolved. The remaining resolved appeals to date (18,608), accounting for £2,007m RV were resolved with a reduction in RV of £230m in total. Although only 30% of appeals resulted in a reduction in RV, these appeals accounted for 58% of RV appealed.

Table 5: 2017 Revaluation appeals resolved, in total and with RV reduction, by 31 March 2020

	Number of properties	Original rateable value	Revised rateable value	Change in rateable value
All resolved appeals:	62,204	£3,464m	£3,234m	£230m
<i>of which resulted in no RV reduction</i>	43,596	£1,457m	£1,457m	£0m
<i>of which resulted in reduction in RV</i>	18,608	£2,007m	£1,777m	£230m
% of resolved appeals RV resulting in RV change	30%	58%		

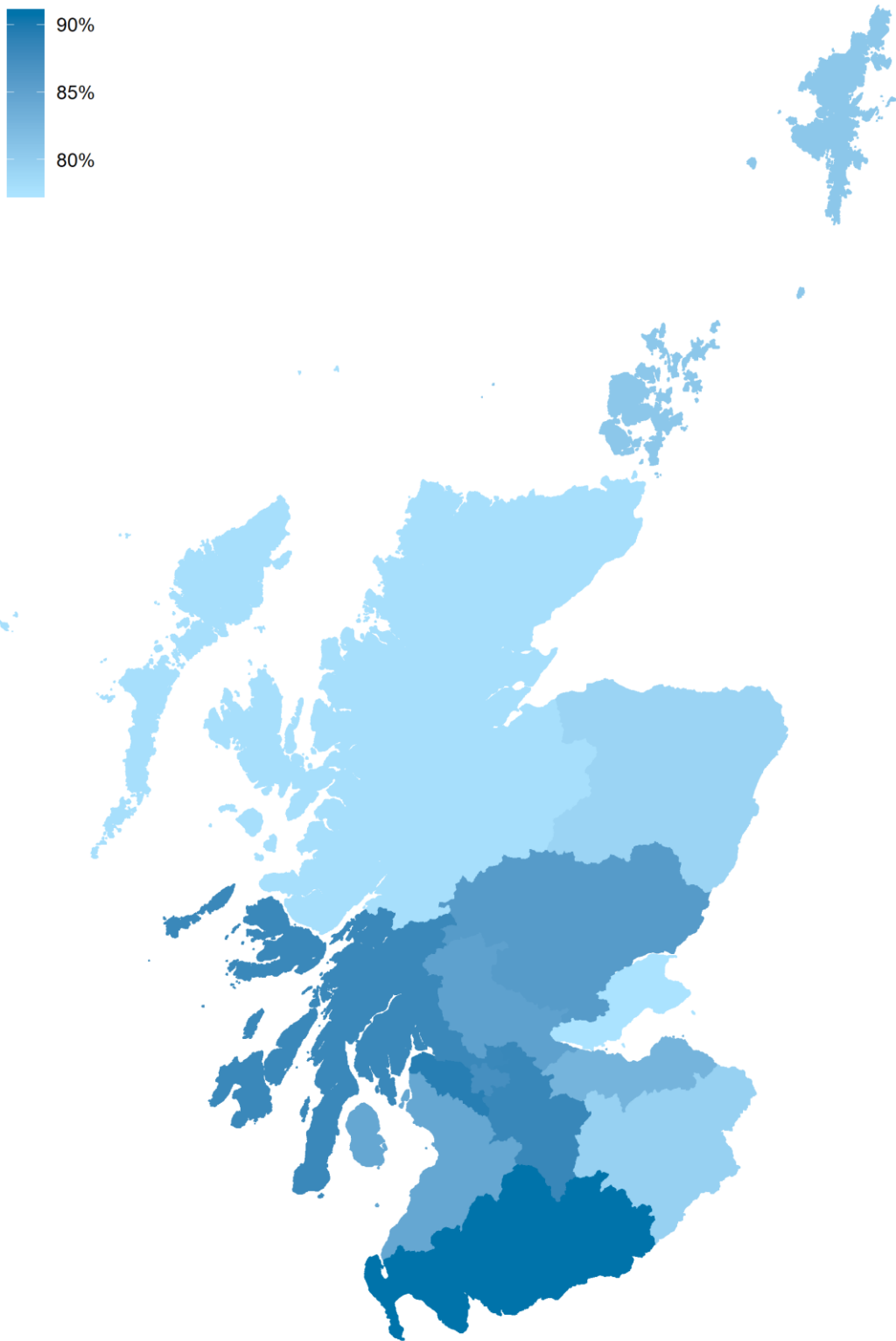
Tables 6 and 7 provide a breakdown of appealed properties and RV by local authority and Valuation Joint Board. Map 1 shows the proportion of 2017 revaluation appeals resolved by Valuation Joint Board.

Table 6: 2017 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 31 March 2020

Local Authority / VJB	Total number of appeals	Number of appeals resolved by 31 March 2020	Percentage resolved by 31 March 2020	Number resolved by 31 March 2020 which resulted in change in RV	Outstanding appeals
East Ayrshire	1,141	982	86%	312	159
North Ayrshire	1,488	1,258	85%	395	230
South Ayrshire	1,488	1,236	83%	386	252
Ayrshire VJB	4,117	3,476	84%	1,093	641
Clackmannanshire	789	713	90%	76	76
Falkirk	1,540	1,313	85%	320	227
Stirling	1,787	1,477	83%	413	310
Central VJB	4,116	3,503	85%	809	613
Dumfries & Galloway	1,930	1,752	91%	542	178
Argyll and Bute	1,714	1,491	87%	416	223
East Dunbartonshire	758	666	88%	201	92
West Dunbartonshire	989	895	90%	347	94
Dunbartonshire & Argyll & Bute	3,461	3,052	88%	964	409
Fife	3,720	2,884	78%	1,234	836
Glasgow	10,620	9,266	87%	2,290	1,354
Aberdeen City	5,121	4,010	78%	916	1,111
Aberdeenshire	3,882	3,082	79%	823	800
Moray	1,099	908	83%	255	191
Grampian VJB	10,102	8,000	79%	1,994	2,102
Highland	3,730	2,901	78%	1,437	829
Na h-Eileanan Siar	376	301	80%	178	75
Highland & Western Isles VJB	4,106	3,202	78%	1,615	904
North Lanarkshire	4,200	3,811	91%	936	389
South Lanarkshire	4,046	3,472	86%	890	574
Lanarkshire VJB	8,246	7,283	88%	1,826	963
City of Edinburgh	7,370	6,290	85%	2,139	1,080
East Lothian	1,083	808	75%	231	275
Midlothian	1,014	782	77%	248	232
West Lothian	2,218	1,806	81%	606	412
Lothian VJB	11,685	9,686	83%	3,224	1,999
Orkney	181	141	78%	61	40
Shetland	244	202	83%	121	42
Orkney & Shetland VJB	425	343	81%	182	82
East Renfrewshire	563	491	87%	166	72
Inverclyde	829	753	91%	175	76
Renfrewshire	2,150	1,923	89%	538	227
Renfrewshire VJB	3,542	3,167	89%	879	375
Scottish Borders	1,998	1,590	80%	429	408
Angus	1,258	1,109	88%	462	149
Dundee City	2,229	2,020	91%	678	209
Perth & Kinross	2,336	1,871	80%	387	465
Tayside VJB	5,823	5,000	86%	1,527	823
SCOTLAND	73,891	62,204	84%	18,608	11,687

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 31 March 2020



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Data source: VJB Revaluation Appeals Returns.

Table 7: 2017 Revaluation - Appealed RV, resolved by Valuation Joint Board (VJB) and Local Authority area, as at 31 March 2020

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	35.6	23.1	20.6	2.4	19.8
North Ayrshire	80.4	39.7	21.5	19.1	2.4	40.7
South Ayrshire	82.6	45.6	28.2	24.8	3.4	37.0
Ayrshire VJB	218.4	120.9	72.8	64.5	8.3	97.5
Clackmannanshire	35.1	19.9	4.2	3.5	0.7	15.2
Falkirk	142.4	81.3	39.8	35.2	4.6	61.0
Stirling	89.5	63.5	37.3	32.9	4.4	26.0
Central VJB	266.9	164.7	81.3	71.6	9.7	102.2
Dumfries & Galloway	77.6	58.0	39.8	36.6	3.2	19.6
Argyll and Bute	76.6	29.8	15.3	13.7	1.6	46.7
East Dunbartonshire	50.7	27.9	14.9	13.7	1.3	22.8
West Dunbartonshire	125.4	105.5	20.9	18.5	2.4	19.9
Dunbartonshire & Argyll & Bute	252.6	163.2	51.1	45.8	5.3	89.4
Fife	339.1	141.2	101.9	87.5	14.3	197.9
Glasgow	769.0	608.0	303.0	273.2	29.8	161.0
Aberdeen City	505.9	281.4	111.1	102.7	8.4	224.5
Aberdeenshire	214.9	135.0	68.6	64.4	4.2	79.8
Moray	82.9	32.0	17.2	16.0	1.2	50.9
Grampian VJB	803.7	448.5	197.0	183.1	13.8	355.2
Highland	203.6	117.4	83.9	71.1	12.8	86.2
Na h-Eileanan Siar	9.4	3.8	2.2	1.7	0.5	5.6
Highland & Western Isles VJB	213.0	121.3	86.1	72.8	13.3	91.7
North Lanarkshire	211.3	137.8	70.1	63.7	6.4	73.5
South Lanarkshire	549.4	357.2	302.5	268.3	34.2	192.3
Lanarkshire VJB	760.8	495.0	372.6	332.0	40.5	265.8
City of Edinburgh	688.1	471.9	273.0	242.7	30.3	216.2
East Lothian	48.7	27.5	16.9	15.6	1.3	21.2
Midlothian	58.4	36.5	18.2	16.7	1.5	21.8
West Lothian	149.0	108.0	70.6	62.3	8.3	41.0
Lothian VJB	944.2	643.9	378.6	337.2	41.4	300.2
Orkney	12.8	4.5	2.6	2.3	0.3	8.4
Shetland	41.6	8.2	4.5	3.7	0.7	33.4
Orkney & Shetland	54.4	12.7	7.0	6.0	1.0	41.8
East Renfrewshire	30.3	18.8	12.2	10.8	1.4	11.5
Inverclyde	40.3	28.4	16.7	15.1	1.6	12.0
Renfrewshire	253.6	213.3	156.1	121.9	34.2	40.3
Renfrewshire VJB	324.3	260.5	185.0	147.8	37.2	63.8
Scottish Borders	65.6	30.8	21.4	19.3	2.0	34.8
Angus	53.1	37.4	23.8	22.0	1.8	15.8
Dundee City	141.0	105.0	67.2	60.8	6.4	36.0
Perth & Kinross	109.9	52.7	18.4	16.8	1.6	57.2
Tayside VJB	304.0	195.1	109.4	99.6	9.8	108.9
SCOTLAND	5,393.6	3,463.8	2,006.8	1,777.1	229.6	1,929.8

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, 66,928 properties have had their appeals resolved for the 2010 revaluation cycle, 99.9% of the total number of properties for which appeals were lodged. These appeals account for 99.1% of the total appealed RV. Figure 4 shows the ongoing progress made in the 2010 cycle. As at 31 March 2020, £4,902m of RV had been resolved, resulting in a revised RV of £4,636m and a reduction in RV of £266m. This accounts for around 4% 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 £44m of outstanding appealed RV to be resolved, relating to 98 subjects.

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

Table 8: 2010 Revaluation appeals resolved by 31 March 2020

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,928	99.9%
Rateable Value	£4,946m	£4,902m	99.1%

Figure 4: 2010 Revaluation Appeals resolved by 31 March 2020

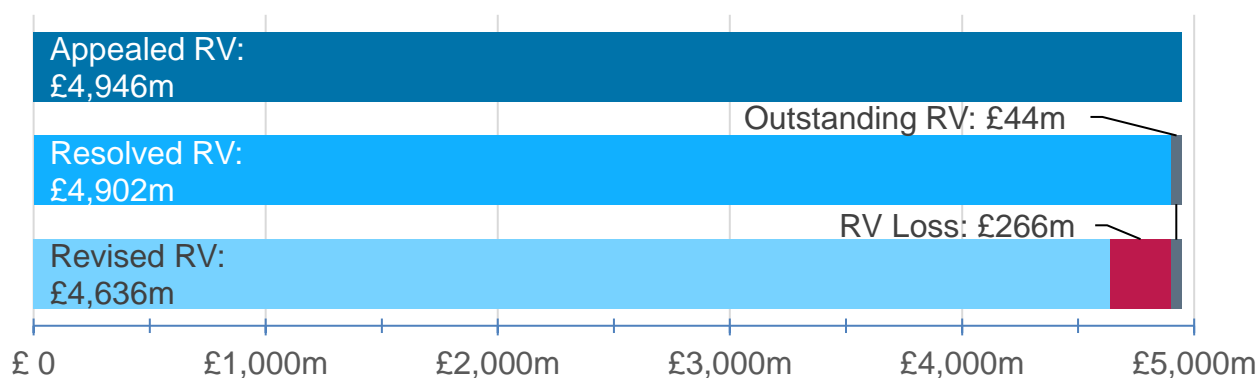


Table 9: 2010 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 31 March 2020

Local Authority / VJB	Number of appeals resolved at 31 March 2020	Number of 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	2,107	2	1.18
Argyll and Bute	1,503	12	6.42
East Dunbartonshire	802	1	0.00
West Dunbartonshire	930	1	0.02
Dunbartonshire & Argyll & Bute	3,235	14	6.44
Fife	4,886	4	4.53
Glasgow	9,785	2	1.01
Aberdeen City	3,362	4	0.07
Aberdeenshire	2,924	8	4.08
Moray	851	5	6.96
Grampian VJB	7,137	17	11.11
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
City of Edinburgh	6,711	3	0.77
East Lothian	1,038	2	0.03
Midlothian	905	2	0.02
West Lothian	1,724	2	0.01
Lothian VJB	10,378	9	0.83
Orkney	163	0	-
Shetland	163	0	-
Orkney & Shetland VJB	326	0	-
East Renfrewshire	477	0	-
Inverclyde	935	2	0.03
Renfrewshire	1,980	7	0.93
Renfrewshire VJB	3,392	9	0.95
Scottish Borders	1,405	0	-
Angus	1,222	0	-
Dundee City	2,352	1	0.01
Perth & Kinross	2,071	5	0.11
Tayside VJB	5,645	6	0.12
SCOTLAND	66,928	98	44.00

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	RV on Roll (as at 1 April 2017) £m	Total RV appealed (£m)	% of RV appealed	Total number of properties on Roll (as at 1 April 2017)	Total number of properties appealed	% of properties appealed
East Ayrshire	80.4	55.4	69%	3,953	1,141	29%
North Ayrshire	115.2	80.4	70%	5,063	1,488	29%
South Ayrshire	115.2	82.6	72%	4,841	1,488	31%
Ayrshire VJB	310.7	218.4	70%	13,857	4,117	30%
Clackmannanshire	42.5	35.1	82%	1,553	789	51%
Falkirk	184.7	142.4	77%	4,998	1,540	31%
Stirling	122.6	89.5	73%	5,302	1,787	34%
Central VJB	349.8	266.9	76%	11,853	4,116	35%
Dumfries & Galloway	123.3	77.6	63%	9,396	1,930	21%
Argyll and Bute	109.9	76.6	70%	8,516	1,714	20%
East Dunbartonshire	69.0	50.7	73%	2,388	758	32%
West Dunbartonshire	185.7	125.4	67%	2,926	989	34%
Dunbartonshire & Argyll & Bute	364.7	252.6	69%	13,830	3,461	25%
Fife	427.6	339.1	79%	13,644	3,720	27%
Glasgow	1,016.8	769.0	76%	27,246	10,620	39%
Aberdeen City	593.8	505.9	85%	9,543	5,121	54%
Aberdeenshire	286.6	214.9	75%	11,884	3,882	33%
Moray	108.4	82.9	76%	4,609	1,099	24%
Grampian VJB	988.8	803.7	81%	26,036	10,102	39%
Highland	359.8	203.6	57%	17,861	3,730	21%
Na h-Eileanan Siar	26.5	9.4	36%	2,470	376	15%
Highland & Western Isles VJB	386.3	213.0	55%	20,331	4,106	20%
North Lanarkshire	292.0	211.3	72%	10,013	4,200	42%
South Lanarkshire	744.3	549.4	74%	9,961	4,046	41%
Lanarkshire VJB	1,036.3	760.8	73%	19,974	8,246	41%
City of Edinburgh	945.6	688.1	73%	22,855	7,370	32%
East Lothian	75.0	48.7	65%	3,483	1,083	31%
Midlothian	84.1	58.4	69%	3,023	1,014	34%
West Lothian	207.9	149.0	72%	6,479	2,218	34%
Lothian VJB	1,312.6	944.2	72%	35,840	11,685	33%
Orkney	28.9	12.8	45%	2,175	181	8%
Shetland	60.8	41.6	68%	2,056	244	12%
Orkney & Shetland VJB	89.7	54.4	61%	4,231	425	10%
East Renfrewshire	43.3	30.3	70%	1,751	563	32%
Inverclyde	57.3	40.3	70%	2,345	829	35%
Renfrewshire	316.8	253.6	80%	6,503	2,150	33%
Renfrewshire VJB	417.4	324.3	78%	10,599	3,542	33%
Scottish Borders	106.8	65.6	61%	7,191	1,998	28%
Angus	80.4	53.1	66%	4,884	1,258	26%
Dundee City	186.9	141.0	75%	5,853	2,229	38%
Perth & Kinross	159.6	109.9	69%	8,621	2,336	27%
Tayside VJB	427.0	304.0	71%	19,358	5,823	30%
SCOTLAND	7,357.7	5,393.6	73%	233,386	73,891	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 the Large Business Supplement (2.6p on top of the poundage) applies.

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 * 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 = £60,000 * (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. The poundage is adjusted at each revaluation, to ensure that they are revenue-neutral to the Scottish Government.

Further Information

More information on Non-Domestic Rates, including appeals procedures and reliefs, can be found on the Scottish Government's website:

<https://www.gov.scot/policies/local-government/non-domestic-rates/>

Further Local Government Finance statistics can be found at:

<https://www.gov.scot/collections/local-government-finance-statistics/>

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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.

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 ChiefStatistician@gov.scot.

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