

PUBLIC SERVICES AND GOVERNMENT

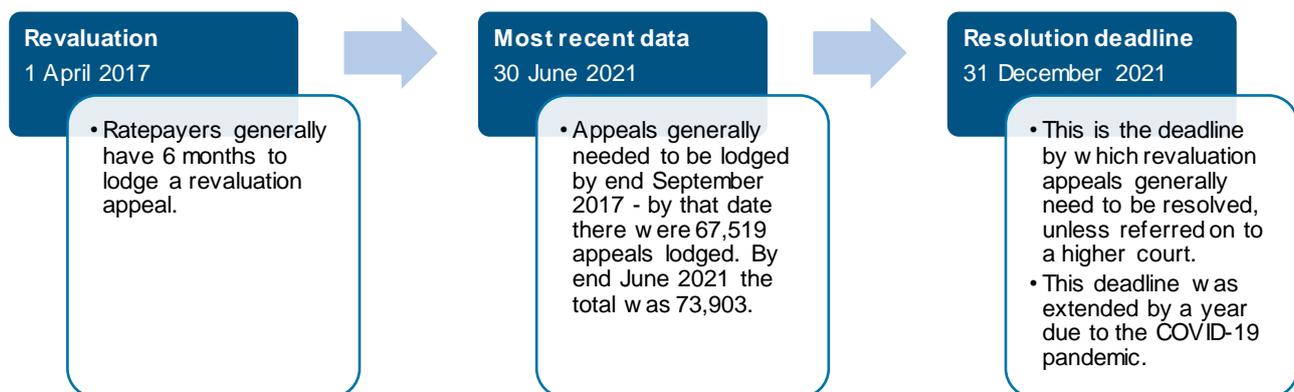
NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2021-22 QUARTER 1

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 proprietors, tenants or occupiers of non-domestic properties 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 a 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.



The deadline for lodging appeals against the 2017 revaluation 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 June 2021 on the number of properties and RV appealed at the 2017 Revaluation. Progress on appeals lodged in the 2010 revaluation cycle is still being monitored and is also reported.

Key points

(as at 30 June 2021)

- To 30 June 2021, a total of 68,909 appeals against the 2017 Revaluation, with an original rateable value (RV) of £4,350m have been resolved. This represents 93% of the 73,903 appealed properties and 81% of the £5,394m appealed RV.
- A total of 4,994 appeals against the 2017 Revaluation are still outstanding, representing £1,044m of appealed RV.
- Just under 70% of appeals resolved to date (47,357) did not result in any change in RV. However, while only 31% of appeals resolved to date have resulted in a change in RV, these appeals accounted for 60% of the appealed RV that has been resolved so far. The RV decrease to date of £301m is associated with 21,552 resolved appeals.
- Comparing data from the 2010 and 2017 Revaluations, four years after the beginning of the revaluation cycle, the proportion of appeals resolved in the 2017 revaluation cycle was lower than the proportion of appeals resolved by the same time in the previous cycle (93% in the 2017 cycle compared to 99% in the 2010 cycle). The proportion of RV resolved at this stage in the current cycle was also lower than that in the previous cycle (81% in the 2017 cycle compared to 92% in the 2010 cycle). At the end of 2019-20¹, there was little difference between these figures. The differences that have arisen since then are largely the result of a reduced number of appeals being resolved in the last four quarters as a result of the COVID-19 pandemic.
- Progress on the resolution of appeals for the 2010 revaluation cycle continues to be monitored. As at 30 June 2021, revaluation appeals had been resolved for over 99% of appealed properties (66,950 of 67,026).
- As a result of appeals against the 2010 Revaluation, the RV of properties for which the appeal has been resolved has been reduced by £267m, which is in line with the forecast of appeals loss relating to the 2010 cycle. Larger, more complex cases tend to be the appeals which are resolved the latest.
- There is still £27m of outstanding RV under appeal against the 2010 Revaluation, relating to 76 properties. The majority of these are telecommunications appeals, and most have been referred to the Lands Tribunal for Scotland.

¹ The Non-domestic rates revaluation appeals 2019-20 Q4 publication is available at: <https://www.gov.scot/publications/non-domestic-rates-revaluation-appeals/>.

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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 17 for the 2010 and 2017 revaluation cycles (four years and three months after 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 17 in the 2017 cycle (81%) is lower than that resolved by the end of Quarter 17 in the 2010 cycle (92%). The proportion of properties for which an appeal was resolved by the end of Quarter 17 in the 2017 cycle (93%) is also lower than in the 2010 cycle (99%).

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.

At the end of the 12th quarter of the 2017 revaluation cycle (as reported in May 2020), the proportion of appeals resolved, and the proportion of the appealed RV resolved, were similar to those figures at the end of the 12th quarter of the 2010 revaluation cycle, as shown in Figures 2 and 3. These figures show a clear divergence starting in the 13th quarter, with lower proportions of appeals and appealed RV being resolved than in the 13th quarter of the 2010 cycle. This is due to the severely restricted capacity of the parties to an appeal to carry out negotiations, site visits, etc., and of Valuation Appeal Committees to meet in person during the COVID-19 pandemic, as well as the reprioritisation of staff in certain assessors' offices to support local authorities in processing applications for COVID-19 business support grants at the start of the pandemic.

Figure 1: Comparison of 2010 and 2017 cycles at end of Quarter 17

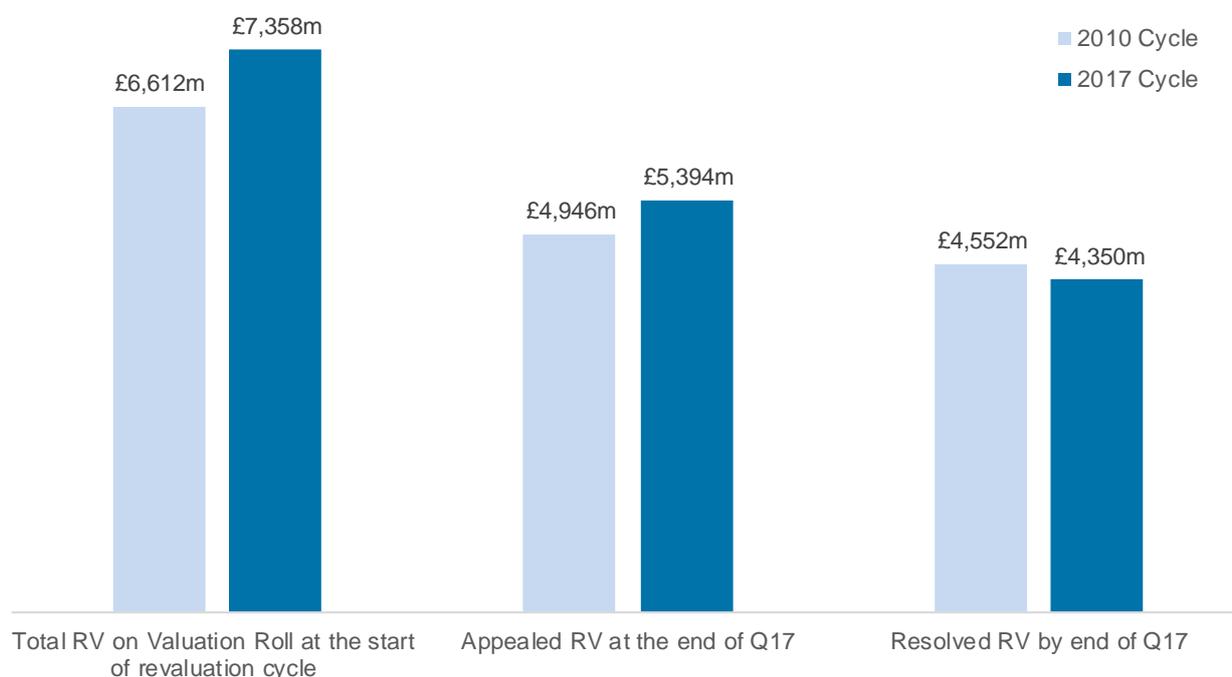


Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 17

		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 Q17	£4,946m	£5,394m
	Resolved RV by end of Q17	£4,552m	£4,350m
	% of Valuation Roll appealed	75%	73%
	% of RV appealed resolved by end of Q17	92%	81%
Properties	Total number on Valuation Roll at the start of revaluation cycle	213,311	233,386
	Number of appeals at the end of Q17	67,022	73,903
	Number of resolved appeals by the end of Q17	66,437	68,909
	% of Valuation Roll appealed	31%	32%
	% of appeals resolved by end of Q17	99%	93%

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

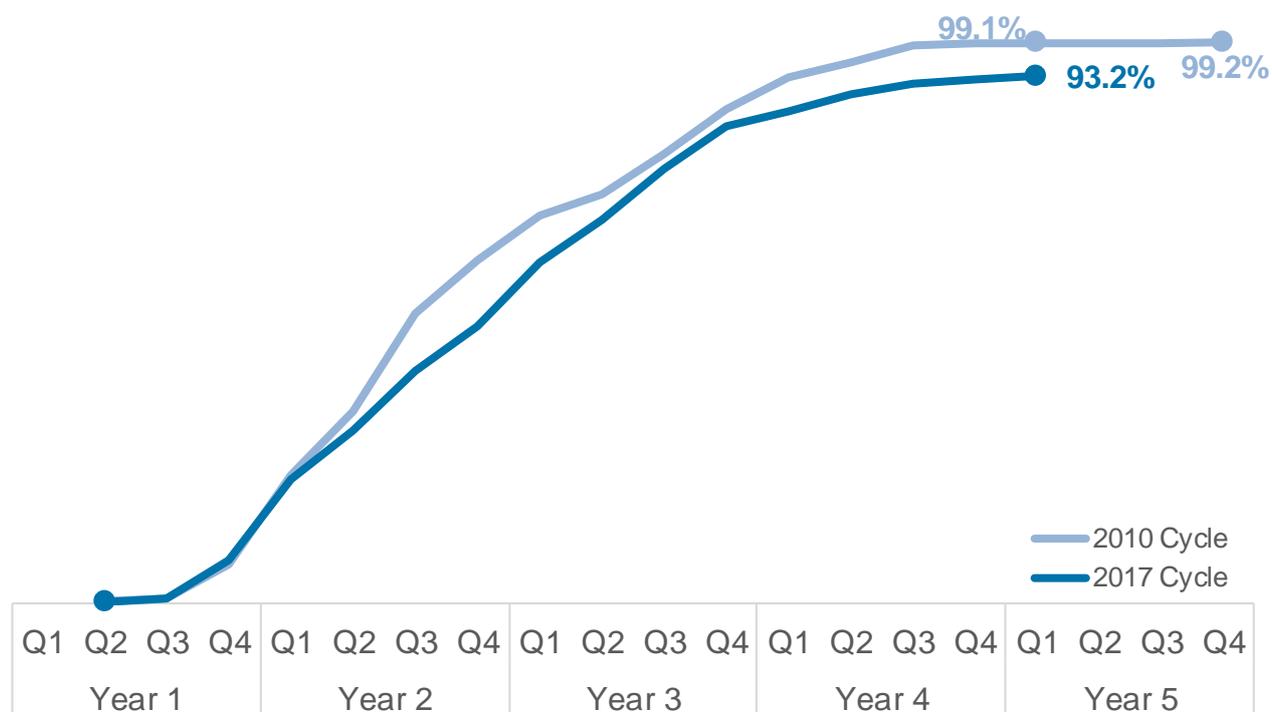


Table 2: Percentage of appealed subjects for which appeals were disposed of following 2010 and 2017 revaluations, Scotland

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%	87.0%
	Q2	95.4%	89.9%
	Q3	98.5%	91.9%
	Q4	99.1%	92.5%
Year 5	Q1	99.1%	93.2%
	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

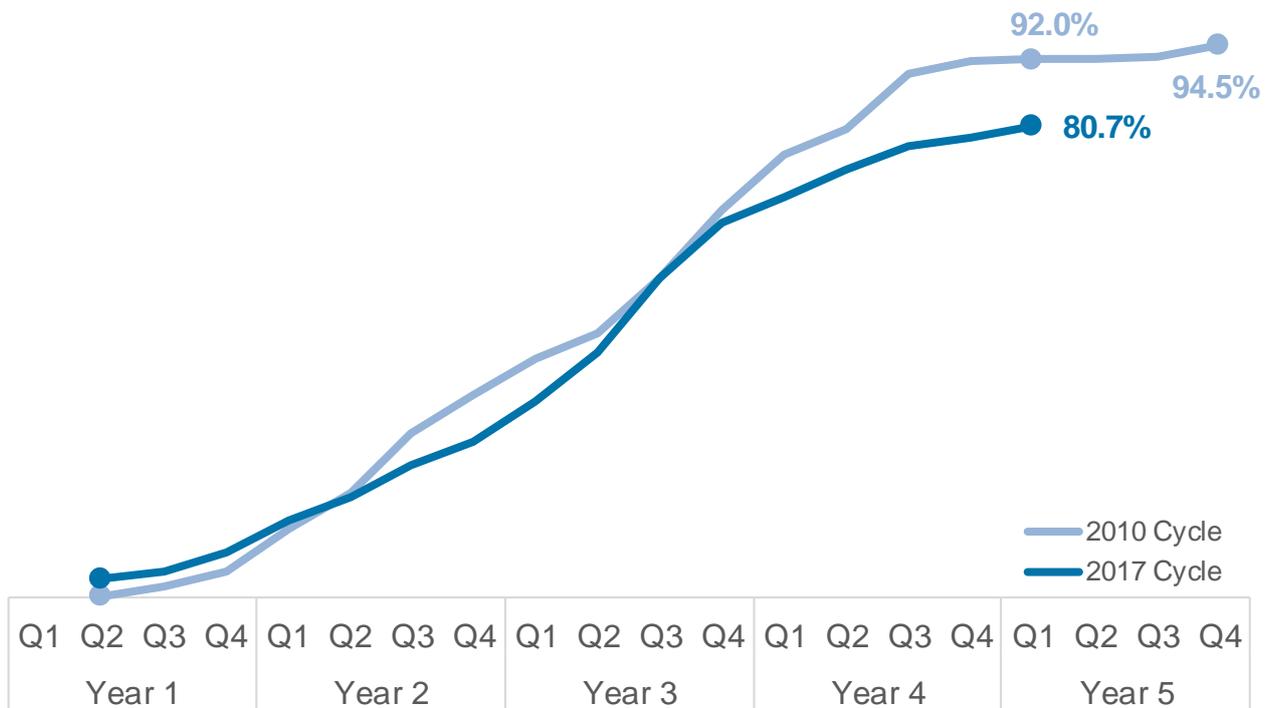


Table 3: Percentage of appealed RV for which appeals were disposed following 2010 and 2017 revaluations

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%	68.6%
	Q2	80.2%	73.1%
	Q3	89.5%	77.3%
	Q4	91.9%	78.8%
Year 5	Q1	92.0%	80.7%
	Q2	92.2%	-
	Q3	92.4%	-
	Q4	94.5%	-

Note: Since Q1 of Year 1 ended before any of the statutory appeal disposal 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 73,903 appeals lodged, 68,909 were resolved by the end of the fourth year following revaluation, accounting for £4,350m of the appealed RV.

Table 4: 2017 Revaluation appeals resolved by 30 June 2021

	Appealed	Resolved	Percentage resolved
Number of properties	73,903	68,909	93%
Rateable Value	£5,394m	£4,350m	81%

Table 5 shows that to date a large proportion of resolved appeals (47,357, or 69% of resolved appeals), accounting for £1,742m of appealed RV, resulted in no change in RV upon the appeal being resolved. The remaining resolved appeals to date (21,552), accounting for £2,609m of appealed RV, were resolved with a reduction in RV of £301m in total. Although only 31% of resolved appeals resulted in a reduction in RV, these appeals accounted for 60% of appealed RV that has been resolved.

Table 5: 2017 Revaluation appeals resolved, in total and with RV reduction, by 30 June 2021

	Number of properties	Original rateable value	Revised rateable value	Change in rateable value
All appeals	73,903	£5,394m	£5,093m	£301m
All resolved appeals:	68,909	£4,350m	£4,049m	£301m
<i>of which resulted in no RV reduction</i>	47,357	£1,742m	£1,742m	£0m
<i>of which resulted in RV reduction</i>	21,552	£2,609m	£2,308m	£301m
% resolved resulting in RV change	31%	60%		

Figure 4 shows the progress of appeal resolution in the 2017 revaluation cycle. Tables 6 and 7 provide a breakdown of appealed properties and RV by local authority and Valuation Joint Board (VJB). Map 1 shows the proportion of 2017 revaluation appeals resolved by VJB.

Figure 4: 2017 Revaluation Appeals resolved by 30 June 2021

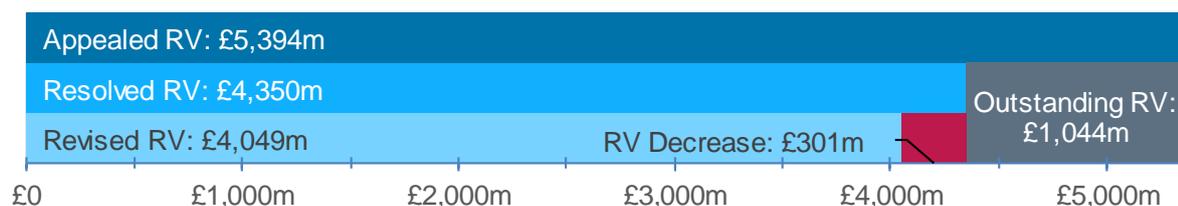
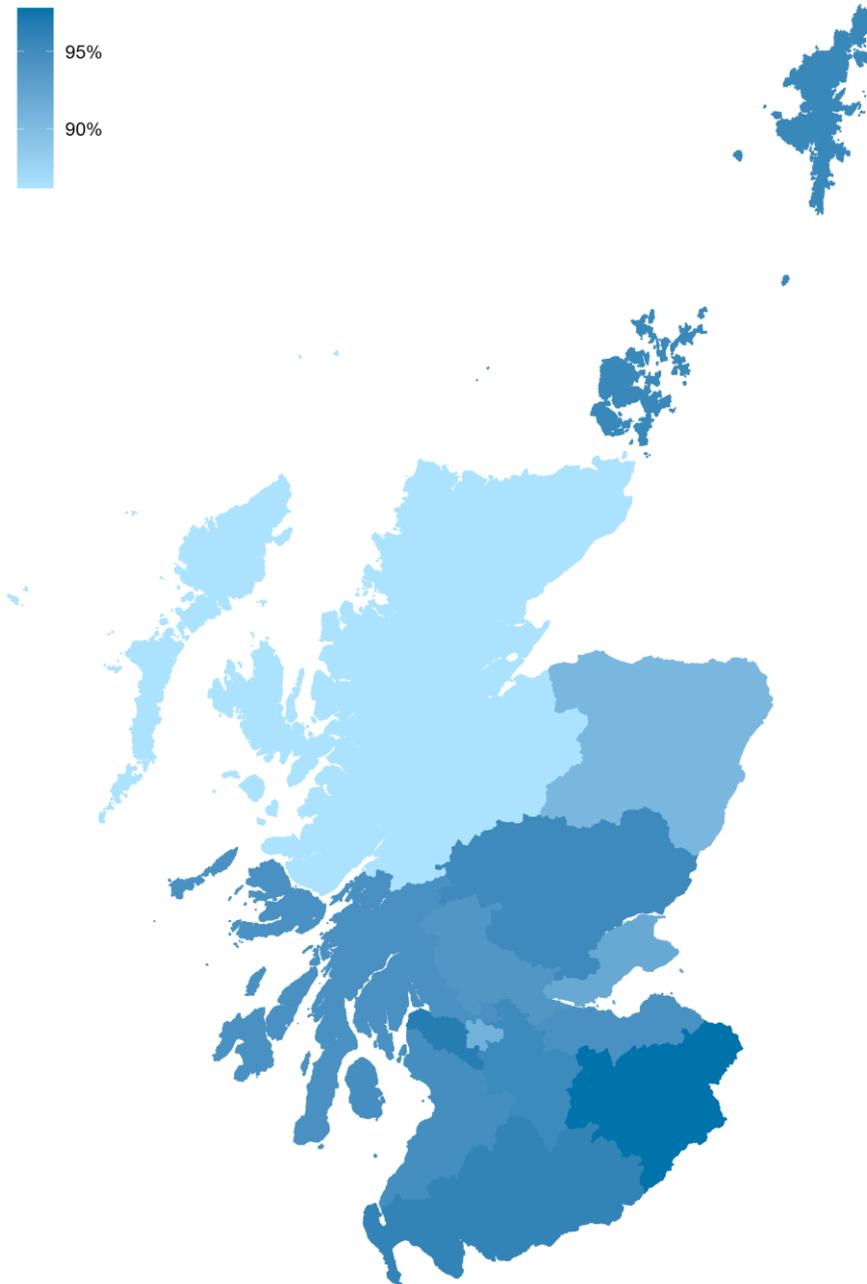


Table 6: 2017 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 June 2021

Local Authority / VJB	Total number of appeals	Number of appeals resolved by 30 June 2021	Percentage resolved by 30 June 2021	Number resolved by 30 June 2021 which resulted in change in RV	Outstanding appeals
East Ayrshire	1,145	1,084	95%	367	61
North Ayrshire	1,492	1,409	94%	462	83
South Ayrshire	1,491	1,417	95%	491	74
Ayrshire VJB	4,128	3,910	95%	1,320	218
Clackmannanshire	790	760	96%	87	30
Falkirk	1,540	1,463	95%	345	77
Stirling	1,787	1,640	92%	455	147
Central VJB	4,117	3,863	94%	887	254
Dumfries & Galloway	1,930	1,852	96%	594	78
Argyll and Bute	1,714	1,622	95%	478	92
East Dunbartonshire	758	709	94%	224	49
West Dunbartonshire	989	939	95%	368	50
Dunbartonshire & Argyll & Bute	3,461	3,270	94%	1,070	191
Fife	3,720	3,424	92%	1,466	296
Glasgow	10,620	9,680	91%	2,370	940
Aberdeen City	5,121	4,496	88%	1,085	625
Aberdeenshire	3,882	3,661	94%	1,099	221
Moray	1,099	987	90%	287	112
Grampian VJB	10,102	9,144	91%	2,471	958
Highland	3,730	3,184	85%	1,613	546
Na h-Eileanan Siar	376	354	94%	214	22
Highland & Western Isles VJB	4,106	3,538	86%	1,827	568
North Lanarkshire	4,200	4,050	96%	1,042	150
South Lanarkshire	4,046	3,810	94%	1,002	236
Lanarkshire VJB	8,246	7,860	95%	2,044	386
City of Edinburgh	7,370	6,967	95%	2,449	403
East Lothian	1,083	1,007	93%	309	76
Midlothian	1,014	955	94%	309	59
West Lothian	2,218	2,110	95%	777	108
Lothian VJB	11,685	11,039	94%	3,844	646
Orkney	181	169	93%	76	12
Shetland	244	237	97%	140	7
Orkney & Shetland VJB	425	406	96%	216	19
East Renfrewshire	563	533	95%	186	30
Inverclyde	829	804	97%	198	25
Renfrewshire	2,150	2,086	97%	632	64
Renfrewshire VJB	3,542	3,423	97%	1,016	119
Scottish Borders	1,998	1,954	98%	533	44
Angus	1,258	1,208	96%	514	50
Dundee City	2,229	2,161	97%	774	68
Perth & Kinross	2,336	2,177	93%	606	159
Tayside VJB	5,823	5,546	95%	1,894	277
SCOTLAND	73,903	68,909	93%	21,552	4,994

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 June 2021



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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 30 June 2021

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	48.0	33.7	30.4	3.3	7.4
North Ayrshire	81.2	57.3	33.6	30.3	3.3	23.9
South Ayrshire	82.7	68.8	46.6	41.4	5.3	13.9
Ayrshire VJB	219.3	174.1	113.9	102.0	11.9	45.2
Clackmannanshire	35.1	21.5	4.8	3.9	0.9	13.5
Falkirk	142.4	104.8	49.4	43.2	6.2	37.5
Stirling	89.5	73.2	41.2	36.2	5.1	16.3
Central VJB	266.9	199.5	95.5	83.3	12.1	67.4
Dumfries & Galloway	77.6	67.5	45.6	41.3	4.3	10.1
Argyll and Bute	76.6	47.9	27.9	24.8	3.1	28.7
East Dunbartonshire	50.7	41.7	24.4	22.5	2.0	9.0
West Dunbartonshire	125.4	118.5	30.3	26.6	3.6	6.8
Dunbartonshire & Argyll & Bute	252.6	208.1	82.6	73.9	8.7	44.5
Fife	339.1	197.5	141.1	121.6	19.5	141.6
Glasgow	769.0	686.8	339.4	304.7	34.8	82.2
Aberdeen City	505.9	375.6	168.6	155.3	13.2	130.3
Aberdeenshire	214.9	193.1	110.4	101.9	8.5	21.8
Moray	82.5	43.2	25.7	23.2	2.5	39.2
Grampian VJB	803.3	611.9	304.6	280.4	24.3	191.3
Highland	203.6	158.0	116.4	99.1	17.3	45.6
Na h-Eileanan Siar	9.4	8.1	5.9	4.7	1.2	1.3
Highland & Western Isles VJB	213.0	166.2	122.2	103.8	18.4	46.9
North Lanarkshire	211.3	193.0	108.8	99.0	9.8	18.3
South Lanarkshire	549.4	393.6	327.6	291.1	36.6	155.9
Lanarkshire VJB	760.8	586.6	436.4	390.0	46.4	174.2
City of Edinburgh	688.1	572.9	346.2	306.0	40.2	115.2
East Lothian	48.7	37.2	22.8	20.6	2.2	11.5
Midlothian	58.4	50.3	27.8	25.2	2.6	8.1
West Lothian	149.0	130.4	86.5	76.0	10.5	18.6
Lothian VJB	944.2	790.8	483.4	427.8	55.5	153.4
Orkney	12.8	12.1	10.0	8.7	1.3	0.7
Shetland	41.6	20.8	16.9	15.2	1.6	20.8
Orkney & Shetland	54.4	32.9	26.9	24.0	3.0	21.5
East Renfrewshire	30.3	29.4	18.3	15.9	2.4	0.9
Inverclyde	40.3	37.3	21.8	19.4	2.4	3.1
Renfrewshire	253.6	241.2	174.2	137.4	36.7	12.4
Renfrewshire VJB	324.3	307.9	214.3	172.8	41.5	16.4
Scottish Borders	65.6	54.2	36.1	32.0	4.1	11.4
Angus	53.1	48.0	30.6	27.1	3.4	5.1
Dundee City	141.0	132.8	90.0	81.7	8.3	8.2
Perth & Kinross	109.9	85.6	46.2	41.3	4.9	24.2
Tayside VJB	304.0	266.4	166.7	150.1	16.6	37.6
SCOTLAND	5,394.1	4,350.5	2,608.8	2,307.7	301.1	1,043.7

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, 66,950 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 99.5% of the total appealed RV.

Figure 5 shows the ongoing progress made in the 2010 cycle. As at 30 June 2021, £4,919m of RV had been resolved, resulting in a revised RV of £4,652m and a reduction in RV of £267m. 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 £27m of outstanding appealed RV to be resolved, relating to 76 subjects.

Table 8: 2010 Revaluation appeals resolved by 30 June 2021

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,950	99.9%
Rateable Value	£4,946m	£4,919m	99.5%

Figure 5: 2010 Revaluation Appeals resolved by 30 June 2021

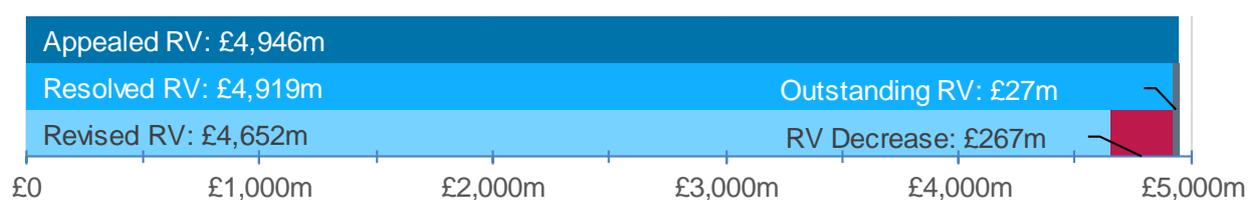


Table 9 provides a breakdown of appeals resolved by local authority and VJB.

Table 9: 2010 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 June 2021

Local Authority / VJB	Number of appeals resolved at 30 June 2021	Number of outstanding appealed properties	Outstanding appealed RV (£m)
East Ayrshire	1,189	1	0.06
North Ayrshire	1,350	2	0.99
South Ayrshire	1,325	3	0.16
Ayrshire VJB	3,864	6	1.22
Clackmannanshire	822	1	1.98
Falkirk	1,477	-	-
Stirling	1,229	1	0.04
Central VJB	3,528	2	2.01
Dumfries & Galloway	2,108	1	0.94
Argyll and Bute	1,507	8	5.60
East Dunbartonshire	802	1	0.00
West Dunbartonshire	930	1	0.02
Dunbartonshire & Argyll & Bute	3,239	10	5.62
Fife	4,887	3	4.52
Glasgow	9,785	2	1.01
Aberdeen City	3,362	4	0.07
Aberdeenshire	2,929	3	0.13
Moray	851	5	6.96
Grampian VJB	7,142	12	7.16
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	4,058	-	-
South Lanarkshire	2,923	1	0.05
Lanarkshire VJB	6,981	1	0.05
City of Edinburgh	6,712	2	0.03
East Lothian	1,038	2	0.03
Midlothian	905	2	0.02
West Lothian	1,724	2	0.01
Lothian VJB	10,379	8	0.09
Orkney	163	-	-
Shetland	163	-	-
Orkney & Shetland VJB	326	-	-
East Renfrewshire	477	-	-
Inverclyde	935	2	0.03
Renfrewshire	1,981	6	0.74
Renfrewshire VJB	3,393	8	0.77
Scottish Borders	1,405	-	-
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	66,950	76	27.16

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	1,145	29%
North Ayrshire	115.2	81.2	71%	5,063	1,492	29%
South Ayrshire	115.2	82.7	72%	4,841	1,491	31%
Ayrshire VJB	310.7	219.3	71%	13,857	4,128	30%
Clackmannanshire	42.5	35.1	83%	1,553	790	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	4,117	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	82.5	76%	4,609	1,099	24%
Grampian VJB	988.8	803.3	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 VJE	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	5,394.1	73%	233,386	73,903	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

NDR are a property-based tax. They are based on the RV of a non-domestic property, multiplied by a poundage set nationally by Scottish Ministers (49p in 2021-22 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 and up to £95,000 the Intermediate Property Rate (1.3p on top of the poundage) applies, and for those with a rateable value over £95,000 the Higher Property Rate (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 (2021-22 level), the annual gross bill (before reliefs) would be:

$$\text{Non – Domestic Rates bill} = £20,000 * 0.49 = £9,800$$

(before any reliefs)

If a non-domestic property has a rateable value of £60,000 then in 2021-22 the annual gross bill (before reliefs) would be:

$$\text{Non – Domestic Rates} = £60,000 * (0.49 + 0.013) = £30,180$$

(before any reliefs)

For a non-domestic property that has a rateable value of £100,000, in 2021-22 the annual gross bill would be:

$$\text{Non – Domestic Rates} = £100,000 * (0.49 + 0.026) = £51,600$$

(before any reliefs)

Revaluations are carried out by independent Assessors. The poundage is adjusted at each revaluation, to ensure that they are broadly 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.

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