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PUBLIC SERVICES AND GOVERNMENT

NON-DOMESTIC RATES REVALUATION APPEALS STATISTICS, SCOTLAND, 2021-22 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 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.

Revaluation
1 April 2017

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

Most recent data
30 September 2021

- Revaluation appeals generally needed to be lodged by end September 2017 - by that date there were 67,519 appeals lodged. By end September 2021 the total was 73,900.

Resolution deadline
31 December 2021

- This is the deadline by which revaluation appeals generally need to be resolved, unless referred on to a higher court.
- This deadline was extended by a year due to the COVID-19 pandemic.

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 September 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 September 2021)

- To 30 September 2021, a total of 70,135 appeals against the 2017 Revaluation, with an original rateable value (RV) of £4,605m have been resolved. This represents 95% of the 73,900 appealed properties and 85% of the £5,394m appealed RV.

- A total of 3,765 appeals against the 2017 Revaluation are still outstanding, representing £789m of appealed RV.

- Just under 70% of appeals resolved to date (47,934) did not result in any change in RV. However, while only 32% of appeals resolved to date have resulted in a change in RV, these appeals accounted for 61% of the appealed RV that has been resolved so far. The RV decrease to date of £320m is associated with 22,201 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 (95% 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 (85% in the 2017 cycle compared to 92% in the 2010 cycle). At the end of 2019-20[1], 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 six 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 September 2021, revaluation appeals had been resolved for over 99% of appealed properties (66,951 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 £268m, 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 £22m of outstanding RV under appeal against the 2010 Revaluation, relating to 75 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/.

Contents

Comparison of 2010 and 2017 revaluation appeals

Figure 1 and Table 1 show a comparison of revaluation appeals at the end of Quarter 18 for the 2010 and 2017 revaluation cycles (four years and six 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 both cycles as well: 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 18 in the 2017 cycle (85%) is lower than that resolved by the end of Quarter 18 in the 2010 cycle (92%). The proportion of properties for which an appeal was resolved by the end of Quarter 18 in the 2017 cycle (95%) 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, while 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 12^{th} 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 12^{th} quarter of the 2010 revaluation cycle, as shown in Figures 2 and 3. These figures show a clear divergence starting in the 13^{th} quarter, with lower proportions of appeals and appealed RV being resolved than in the 13^{th} 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 18

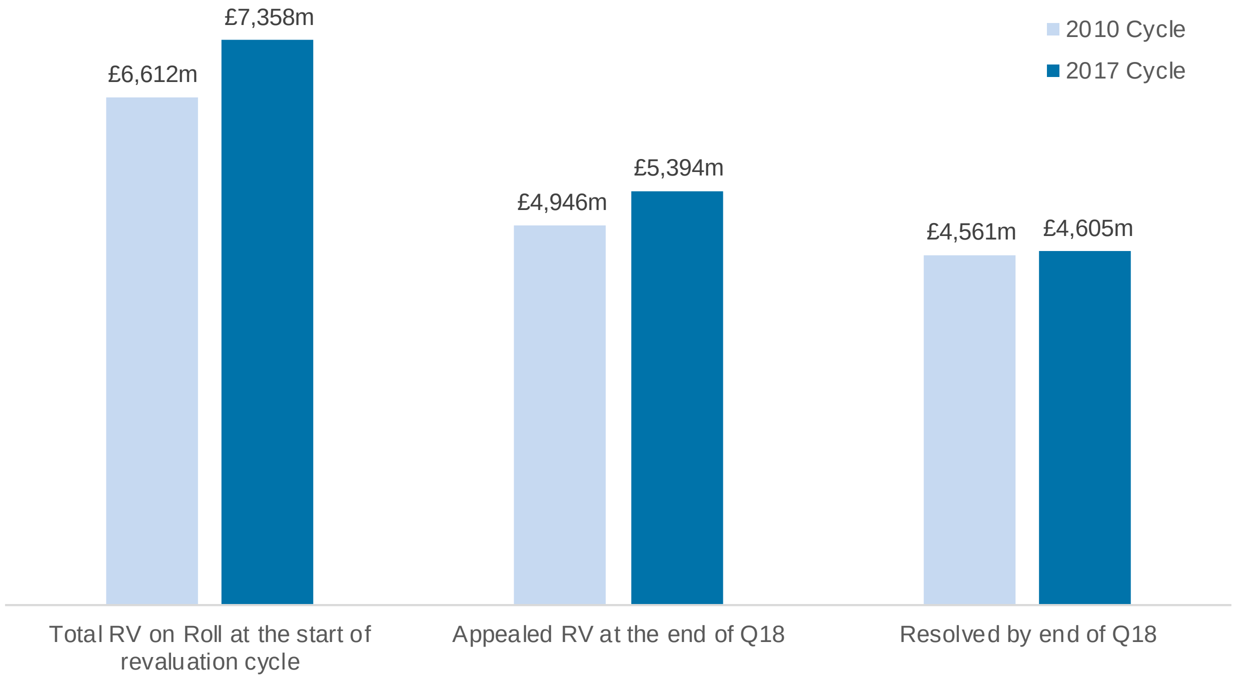


Table 1: Comparison of 2010 and 2017 Cycles at end of Quarter 18

		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 Q18	£4,946m	£5,394m
	Resolved RV by end of Q18	£4,561m	£4,605m
	% of Valuation Roll appealed	75%	73%
	% of RV appealed resolved by end of Q18	92%	85%
Properties	Total number on Valuation Roll at the start of revaluation cycle	213,311	233,386
	Number of appeals at the end of Q18	67,024	73,900
	Number of resolved appeals by the end of Q18	66,462	70,135
	% of Valuation Roll appealed	31%	32%
	% of appeals resolved by end of Q18	99%	95%

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

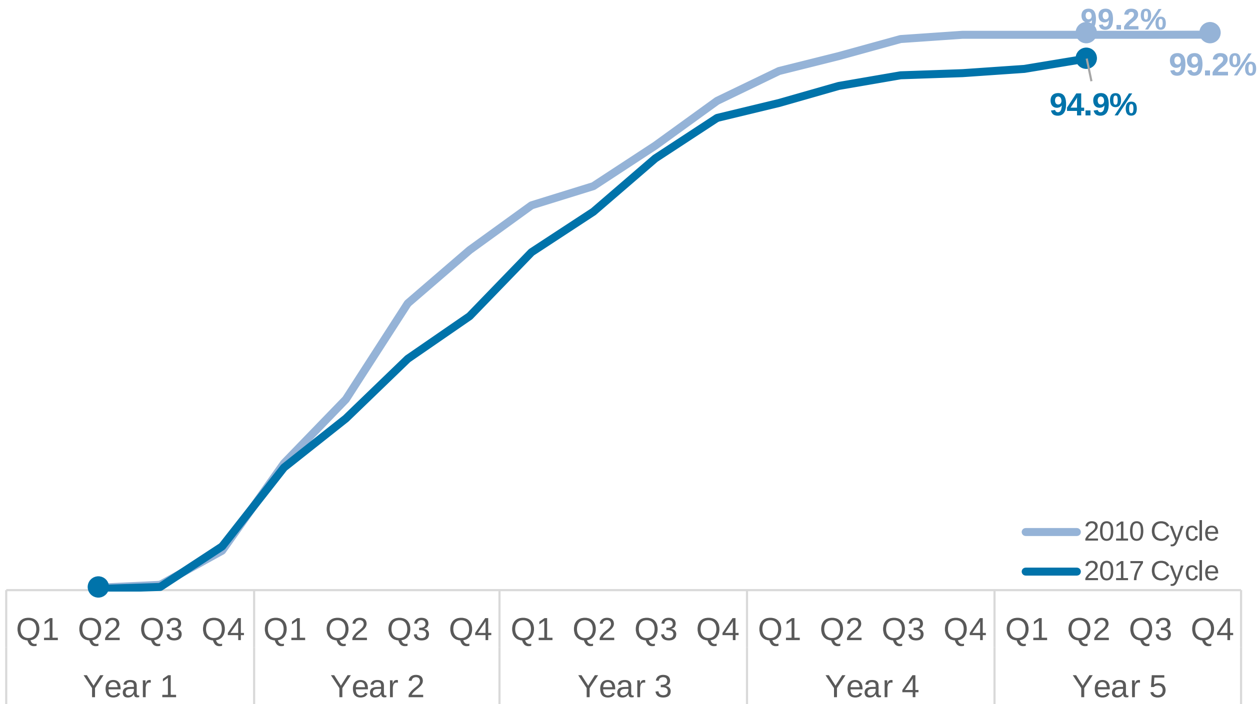


Table 2: Percentage of appealed subjects for which appeals were disposed of following 2010 and 2017 revaluations, Scotland

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%	94.9%
	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

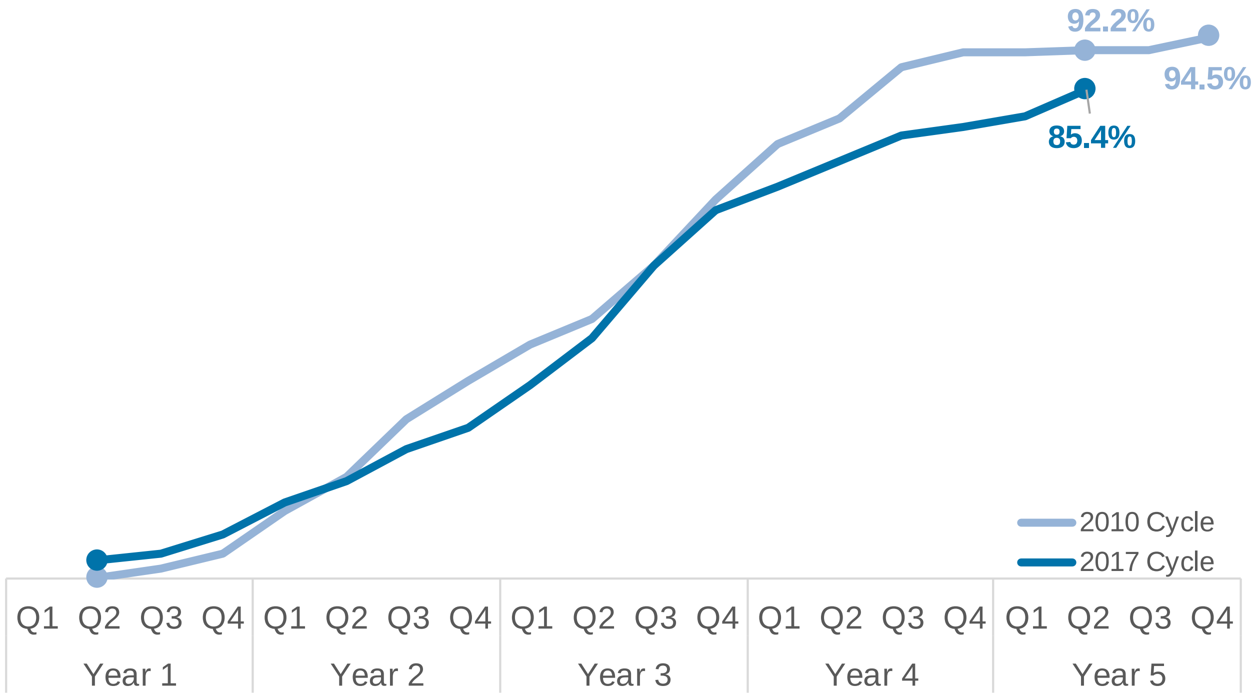


Table 3: Percentage of appealed RV for which appeals were disposed following 2010 and 2017 revaluations

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%	85.4%
	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 73,900 appeals lodged, 70,135 were resolved by the end of September 2021, accounting for £4,605m of the appealed RV.

Table 4: 2017 Revaluation appeals resolved by 30 September 2021

	Appealed	Resolved	Percentage resolved
Number of properties	73,900	70,135	95%
Rateable Value	£5,394m	£4,605m	85%

Table 5 shows that to date a large proportion of resolved appeals (47,934, or 68% of resolved appeals), accounting for £1,816m of appealed RV, resulted in no change in RV upon the appeal being resolved. The remaining resolved appeals to date (22,201), accounting for £2,790m of appealed RV, were resolved with a reduction in RV of £320m in total. Although only 32% of resolved appeals resulted in a reduction in RV, these appeals accounted for 61% of appealed RV that has been resolved.

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

	Number of properties	Original rateable value	Revised rateable value	Change in rateable value
All appeals	73,900	£5,394m	£5,074m	£320m
All resolved appeals:	70,135	£4,605m	£4,285m	£320m
of which resulted in no RV reduction	47,934	£1,816m	£1,816m	£0m
of which resulted in RV reduction	22,201	£2,790m	£2,469m	£320m
% resolved resulting in RV change	32%	61%		

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 September 2021

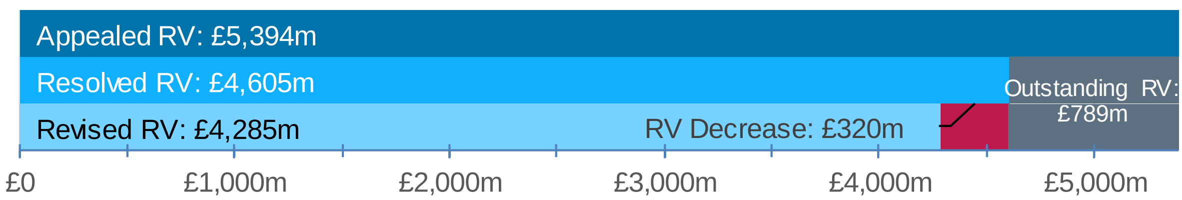
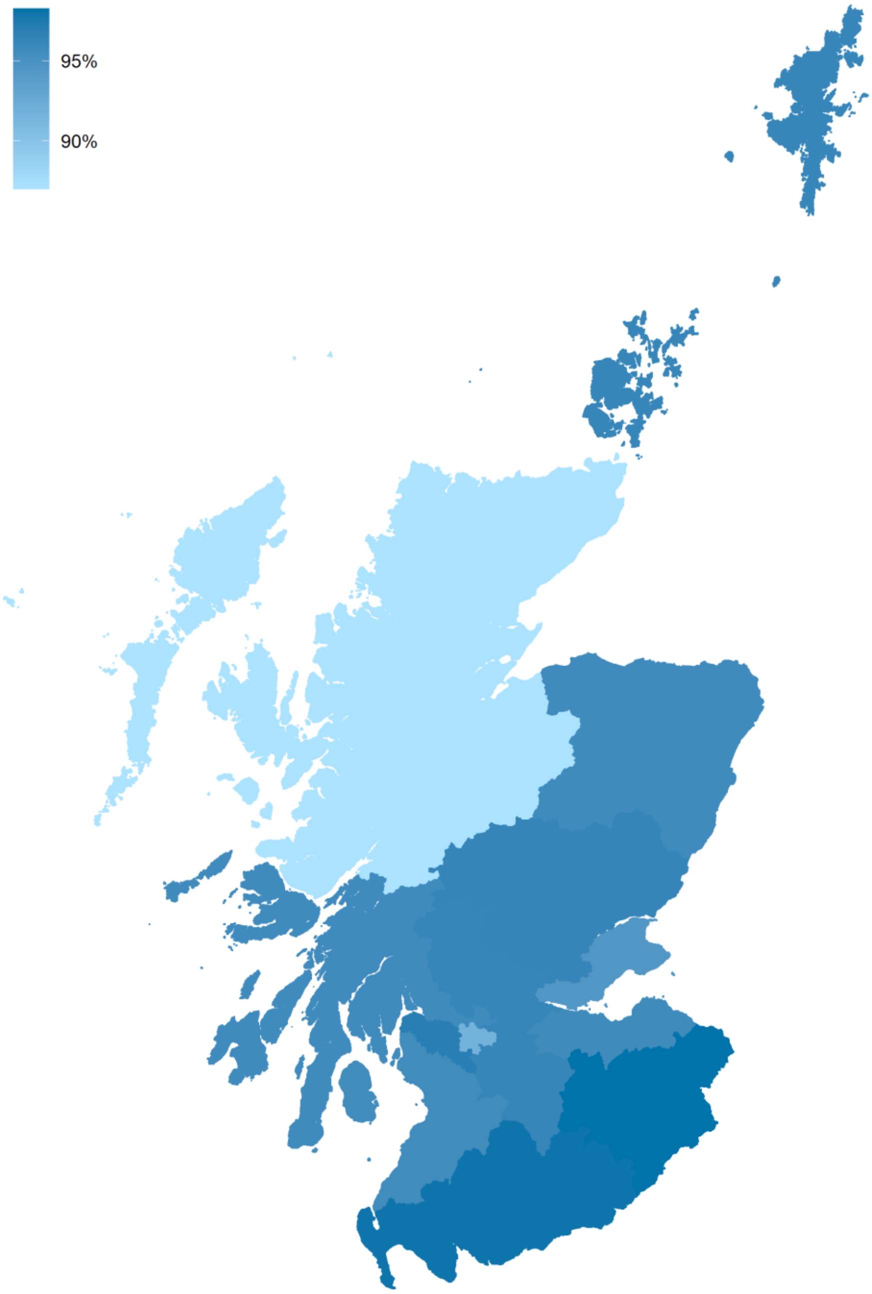


Table 6: 2017 Revaluation appeals resolved by Valuation Joint Board (VJB) and Local Authority area, as at 30 September 2021

Local Authority / VJB	Total number of appeals	Number of appeals resolved by 30 September 2021	Percentage resolved by 30 September 2021	Number resolved by 30 September 2021 which resulted in change in RV	Outstanding appeals
East Ayrshire	1,141	1,089	95%	371	52
North Ayrshire	1,492	1,426	96%	475	66
South Ayrshire	1,491	1,428	96%	498	63
Ayrshire VJB	**4,124**	**3,943**	**96%**	**1,344**	**181**
Clackmannanshire	790	764	97%	88	26
Falkirk	1,540	1,480	96%	356	60
Stirling	1,787	1,718	96%	528	69
Central VJB	**4,117**	**3,962**	**96%**	**972**	**155**
Dumfries & Galloway	**1,930**	**1,891**	**98%**	**612**	**39**
Argyll and Bute	1,714	1,651	96%	500	63
East Dunbartonshire	758	718	95%	226	40
West Dunbartonshire	989	943	95%	372	46
Dunbartonshire & Argyll & Bute	**3,461**	**3,312**	**96%**	**1,098**	**149**
Fife	**3,720**	**3,513**	**94%**	**1,541**	**207**
Glasgow	**10,620**	**9,740**	**92%**	**2,383**	**880**
Aberdeen City	5,121	4,883	95%	1,147	238
Aberdeenshire	3,882	3,755	97%	1,184	127
Moray	1,099	1,029	94%	321	70
Grampian VJB	**10,102**	**9,667**	**96%**	**2,652**	**435**
Highland	3,730	3,217	86%	1,644	513
Na h-Eileanan Siar	377	355	94%	214	22
Highland & Western Isles VJB	**4,107**	**3,572**	**87%**	**1,858**	**535**
North Lanarkshire	4,200	4,072	97%	1,062	128
South Lanarkshire	4,046	3,862	95%	1,040	184
Lanarkshire VJB	**8,246**	**7,934**	**96%**	**2,102**	**312**
City of Edinburgh	7,370	7,050	96%	2,497	320
East Lothian	1,083	1,041	96%	321	42
Midlothian	1,014	961	95%	313	53
West Lothian	2,218	2,136	96%	795	82
Lothian VJB	**11,685**	**11,188**	**96%**	**3,926**	**497**
Orkney	181	172	95%	79	9
Shetland	244	237	97%	140	7
Orkney & Shetland VJB	**425**	**409**	**96%**	**219**	**16**
East Renfrewshire	563	535	95%	188	28
Inverclyde	829	809	98%	200	20
Renfrewshire	2,150	2,091	97%	633	59
Renfrewshire VJB	**3,542**	**3,435**	**97%**	**1,021**	**107**
Scottish Borders	**1,998**	**1,963**	**98%**	**542**	**35**
Angus	1,258	1,226	97%	530	32
Dundee City	2,229	2,170	97%	779	59
Perth & Kinross	2,336	2,210	95%	622	126
Tayside VJB	**5,823**	**5,606**	**96%**	**1,931**	**217**
SCOTLAND	**73,900**	**70,135**	**95%**	**22,201**	**3,765**

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 2021



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 September 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	49.4	35.1	31.6	3.5	6.0
North Ayrshire	81.2	66.1	42.0	38.0	4.0	15.1
South Ayrshire	82.7	70.2	48.0	42.5	5.5	12.4
Ayrshire VJB	**219.3**	**185.8**	**125.1**	**112.1**	**13.0**	**33.5**
Clackmannanshire	35.1	23.0	5.1	4.2	0.9	12.0
Falkirk	142.4	110.2	53.2	46.5	6.7	32.2
Stirling	89.5	78.5	45.6	40.1	5.5	11.0
Central VJB	**266.9**	**211.6**	**103.9**	**90.8**	**13.1**	**55.3**
Dumfries & Galloway	**77.6**	**74.3**	**51.2**	**46.4**	**4.7**	**3.3**
Argyll and Bute	76.6	49.6	29.3	26.0	3.2	27.0
East Dunbartonshire	50.7	43.0	24.8	22.8	2.0	7.6
West Dunbartonshire	125.4	119.6	31.4	27.7	3.7	5.8
Dunbartonshire & Argyll & Bute	**252.6**	**212.2**	**85.4**	**76.5**	**8.9**	**40.4**
Fife	**339.1**	**200.9**	**143.2**	**123.5**	**19.7**	**138.3**
Glasgow	**769.0**	**691.3**	**340.8**	**305.7**	**35.1**	**77.8**
Aberdeen City	505.9	451.0	197.2	182.4	14.8	55.0
Aberdeenshire	214.9	202.3	117.5	108.1	9.4	12.6
Moray	82.5	56.4	38.2	34.5	3.8	26.1
Grampian VJB	**803.3**	**709.6**	**352.9**	**324.9**	**27.9**	**93.7**
Highland	203.6	167.9	126.1	107.6	18.5	35.7
Na h-Eileanan Siar	9.7	8.4	5.9	4.7	1.2	1.3
Highland & Western Isles VJB	**213.2**	**176.3**	**132.0**	**112.3**	**19.7**	**37.0**
North Lanarkshire	211.3	198.2	113.9	103.4	10.5	13.2
South Lanarkshire	549.4	439.9	371.9	329.6	42.3	109.6
Lanarkshire VJB	**760.8**	**638.0**	**485.8**	**433.0**	**52.8**	**122.8**
City of Edinburgh	688.1	594.2	364.1	322.1	42.0	93.9
East Lothian	48.7	39.7	24.2	21.8	2.4	9.0
Midlothian	58.4	50.5	28.0	25.4	2.6	7.8
West Lothian	149.0	134.8	90.3	78.9	11.4	14.2
Lothian VJB	**944.2**	**819.3**	**506.6**	**448.2**	**58.4**	**124.9**
Orkney	12.8	12.2	10.1	8.8	1.3	0.7
Shetland	41.6	20.8	16.9	15.2	1.6	20.8
Orkney & Shetland	**54.4**	**33.0**	**27.0**	**24.0**	**3.0**	**21.5**
East Renfrewshire	30.3	29.8	18.7	16.2	2.4	0.5
Inverclyde	40.3	38.5	22.3	19.9	2.4	1.8
Renfrewshire	253.6	242.7	174.9	138.1	36.8	11.0
Renfrewshire VJB	**324.3**	**311.0**	**215.9**	**174.3**	**41.6**	**13.3**
Scottish Borders	**65.6**	**61.7**	**43.6**	**38.9**	**4.7**	**3.9**
Angus	53.1	49.9	32.2	28.4	3.7	3.2
Dundee City	141.0	134.1	91.0	82.6	8.4	6.9
Perth & Kinross	109.9	96.4	53.1	47.7	5.4	13.4
Tayside VJB	**304.0**	**280.5**	**176.3**	**158.8**	**17.5**	**23.5**
SCOTLAND	**5,394.4**	**4,605.4**	**2,789.6**	**2,469.4**	**320.2**	**789.0**

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, 66,951 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 99.6% of the total appealed RV.

Figure 5 shows the ongoing progress made in the 2010 cycle. As at 30 September 2021, £4,924m of RV had been resolved, resulting in a revised RV of £4,656m and a reduction in RV of £268m. 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 £22m of outstanding appealed RV to be resolved, relating to 75 subjects.

Table 8: 2010 Revaluation appeals resolved by 30 September 2021

	Appealed	Resolved	Percentage resolved
Number of properties	67,026	66,951	99.9%
Rateable Value	£4,946m	£4,924m	99.6%

Figure 5: 2010 Revaluation Appeals resolved by 30 September 2021

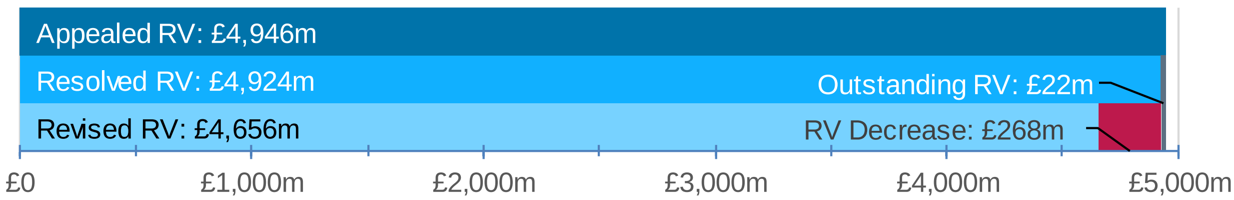


Table 9 provides a breakdown of appeals resolved by local authority and VJB.

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

Local Authority / VJB	Number of appeals resolved at 30 September 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	1,508	7	0.42
East Dunbartonshire	802	1	0.00
West Dunbartonshire	930	1	0.02
Dunbartonshire & Argyll & Bute	**3,240**	**9**	**0.43**
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	**66,951**	**75**	**21.97**

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	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**	**4,124**	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	9.7	36%	2,470	377	15%
Highland & Western Isles VJB	**386.3**	**213.2**	55%	**20,331**	**4,107**	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**	**5,394.4**	73%	**233,386**	**73,900**	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:

$$Non-Domestic\ Rates\ bill = £20{,}000 * 0.49 = £9{,}800$$
(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:

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

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