



## Non Domestic Rates Valuation Roll and Billing Information Privacy Notice

As part of the Scottish Government's commitment to monitor existing policies and to develop new ones, it needs to collect and use information about non-domestic properties on the Valuation Roll. For example, information on the rateable value, business type and rates reliefs associated with individual properties on the Roll. **Some of these properties will have proprietors, tenants or occupiers that are sole traders, business partnerships, or citizens. It is the personal information about this subset of properties and their proprietors, tenants or occupiers which this privacy notice covers.**

The information is collected, processed, and analysed (and results disseminated and published where appropriate) by the Scottish Government (Local Government and Analytical Services Division, Victoria Quay, Edinburgh, EH6 6QQ).

This privacy notice explains what information we collect, why we need this information, how we use it and what we do to protect the information supplied to us.

### Why do we need your data?

Non-domestic rates (business rates) income collected from business properties in Scotland amounts to around £2.8 billion per year and it is vital for the Scottish Government to have sound evidence on the tax base, income generated, and other aspects of business rates. Information is required in order to maintain a robust statistical evidence base on business rates, which contributes to the provision of analysis of this evidence, informs policy development and enables accurate monitoring.

The lawful basis for processing the non-domestic rates data is article 6(1)(e) of the General Data Protection Regulation (GDPR):

*"processing is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller"*

In this case the performance of a task in the public interest is the publication of freely available statistics based on this data and the exercise of official authority is the role of the Scottish Government in both monitoring existing policy and developing new policy.

### What data is going to be collected?

- A. Names and addresses of proprietor, tenant and occupier of each non-domestic property in Scotland along with details about the property itself including, but not limited to, address, rateable value, whether this rateable value is under appeal, the amount of the rateable value assigned to domestic use of the property (where applicable) and description of the use of the property. This information is downloaded from the Scottish Assessors Association Portal.

- B. In addition information is collected on all non-domestic rates reliefs awarded for each property (where applicable), and name and address of the primary liable rates payer. This information is provided annually by local authorities, and is linked by the Scottish Government to the information collected at A using the Scottish Assessors unique property reference number.
- C. Information is being gathered from local authorities on properties awarded a grant under the COVID Business Support Fund Grant Scheme. This information is being provided on a one-off basis (as per the nature of the grants) by local authorities and will be linked by the Scottish Government analysts to the information collected at A and B using the Scottish Assessors unique property reference number.

Note that the names and addresses are held for the following purposes:

- in order to assist with linking the Valuation Roll data (A) to the Billing System data (B) and the Grant data (C) for cases where the local authority has been unable to provide the Assessor's unique property assessor reference number
- to understand where properties may be part of a business chain and hence to forecast potential relief costs (particularly SBBS) more fully
- production of occasional mailing lists for certain groups of properties to encourage take-up

A complete list of all the information that the Scottish Government holds about non-domestic properties in Scotland is given in the Annex.

## **What happens to your information?**

The Scottish Government obtains the Valuation Roll and PTOA<sup>1</sup> information from the Government User Area of the Scottish Assessors Portal, and receives billing information directly from each local authority.

Data processing will be conducted by analysts within the Local Government and Analytical Services Division within the Scottish Government, who will match up the billing information with the valuation roll data.

Quarterly snapshots are taken of the valuation roll and kept indefinitely. Annual billing data will be linked with the relevant snapshot of the valuation roll (depending on the timing of the billing snapshot) and will also be kept indefinitely.

Data will be used for monitoring existing policies, producing research and analysis and carrying out policy development (this includes provision of advice and briefing for Ministers). In some cases the Scottish Government will publish results of the data analysis (e.g. rateable value totals by local authority area/ business type, average gross and net bills by property area or type), however, in these publications the analysis will be in aggregated form and no individuals, or individual properties, will be identified. Any publications are classed as "Official Statistics" and are produced using strict guidelines set out in the [Code of Practice for Statistics](#).

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<sup>1</sup> PTOA: Proprietor, Tenant and Occupier

The information (A and B only) is shared with the Scottish Fiscal Commission (SFC), who use the information for the production of non-domestic rates income forecasts. Only named individuals within the SFC are given access to the Scottish Governments' secure servers in order to access the information.

As part of its data policy, the Scottish Government will not publish or make publicly available any information that allows individual businesses to be identified, nor will data be used by the Scottish Government to take any actions in respect of individual businesses, other than, as mentioned above, occasional mailing to certain groups of businesses to encourage take-up of reliefs to which they are entitled.

### **How will my data be kept secure?**

The data on non-domestic properties held by the Scottish Government is managed effectively by secure systems on secure servers and is treated and used as a valuable corporate resource subject to confidentiality restraints.

The Scottish Government is a central government department, GSI accredited network, accredited to handle Restricted material. We are an ISO27001 compliant organisation and as such have business continuity plans, including a risk incident register. This covers the items listed as they are relevant to our business.

The data which is retained indefinitely, is done so following appropriate safeguards, in line with current data protection legislation. Only named individuals have access to the data, and permission is granted by the non-domestic rates analysis team leader.

The data are processed in line with the existing data protection legislation. Data may be made available to researchers or charities to meet their own research needs, subject to strict access controls and approval on an individual application basis by a Data Access Panel. This is a group of relevant colleagues and individuals within and outwith Scottish Government who make an informed decision prior to any sharing or linkage of data. Any resulting actions will be done under the strict control of Scottish Government, and will be consistent with our data policy and the [Guiding Principles for Data Linkage](#). At all times the rights of the individual (business proprietor, tenant or occupier) under the data protection and other relevant legislation will be ensured.

### **What are my individual rights?**

Business proprietors, tenants and occupiers and ratepayers have the right to contact data controllers such as the Scottish Assessors Association, local authority or the Scottish Government to find out who processes their data, for how long it may be retained and the reasons why it is retained. In addition to the right of access, the rights of these individuals also include: their right to be informed; and the right to have inaccurate personal data rectified, blocked or erased. Staff would also have the same rights concerning data held about them.

## **What if I have concerns?**

The Data Protection Officer for this data is the Scottish Government Data Protection and Information Assets (DPIAT) team, [dpa@gov.scot](mailto:dpa@gov.scot). If you have any concerns around this data collection please contact the DPIAT team, or Brenda Campbell, head of Local Government and Analytical Services ([Brenda.Campbell@gov.scot](mailto:Brenda.Campbell@gov.scot)). Alternatively complaints may be raised with the Information Commissioners Office at [casework@ico.org.uk](mailto:casework@ico.org.uk).

## Annex

Below is the full list of information that may be held about non-domestic properties, their proprietors, tenants and occupiers and their billing information.

For A the data items collected are as follows:

ASSESSOR_ID	Unique numerical identifier of the assessor area
PPRN	Persistent Property Reference Number allocated for 'lifetime' of property (only unique within each assessor area)
UARN	Unique Assessor's Reference Number (only unique within each assessor area)
VHRN	Value History Reference Number (provides unique identifier for each entry in a property's valuation history and cross-reference to summary valuation)
UPRN	Unique Property Reference Number (provides cross reference to One Scotland Gazetteer)
UA	Scottish Government code for the local authority
WARD	Scottish Government code for the ward
ADDRESS_STATUS	Specifies how the supplied address should be validated by the Portal.
SAON	Secondary Addressable Object Name
PAON	Primary Addressable Object Name
STREET	Street
LOCALITY	Locality
TOWN	Town
ADMIN_AREA	Administrative Area
POST_TOWN	Post Town
PCOUT	Outward postcode (first part of postcode)
PCIN	Inward postcode (second part of postcode)
EAST	National Grid easting (metres)
NORTH	National Grid northing (metres)
GRIDREF_FLAG	Positional accuracy and provenance of grid reference.
OCC_STATUS	Indicates how the property is occupied or where the property is vacant.
TYPE_FLAG	Identifies status of entry in valuation history. Most recent entry is identified as either 'Current' or 'Deleted'. Previous entries are identified as 'Historical'.
NAV	The Assessor's valuation of the property under the Valuation Acts – Net Annual Value
RV	Rateable Value. The Valuation on which rates may be levied (usually the same as Net Annual Value)
RES_APPORTION	The Residential part of the Net Annual Value or Rateable Value (where there is a part residential use of the property). No rates are levied on this part of the property.
NON_RES_APPORTION	The non-residential part of the Net Annual or Rateable Value (where there is a part residential use of the property). This is the part of the property on which rates are levied

MARKER	Code to show special circumstances where Net Annual Value and Rateable Value are different.
DESCRIP	General description of the use of the property
CORE	Standard property description (Core descriptions comprise a standard set of property descriptions used by all assessors)
CLASS	Activity code used by Scottish Government for statistical reporting purposes.
EFFDATE	Date from which the valuation is effective.
TRANSACTION_DATE	The date a Valuation Roll notice of alteration was issued.
SEQUENCE_NUMBER	Sequence number which can be supplied by assessor to determine the order of valuation history display.
REASON_CODE	Defines the official reason for altering the Valuation Roll.
APPFLAG	Indicates whether the property is currently subject to an appeal (other than revaluation appeal)
REVAL_APPEAL	Indicates an outstanding appeal against the value at the last revaluation (irrespective of value displayed)
OCCUPIER_TYPE	Category of Occupation
VALUATION_METHOD	Method of Valuation
ADDRESS_TYPE	Indicates whether the address is that of the Proprietor (P), Tenant (T), or Occupier (O)
For each of proprietor, tenant and occupier (as appropriate) the following is collected for each property:	
NAME	Name of Proprietor, Tenant, or Occupier (or property agent)
ADDRESS	Address of Proprietor, Tenant or Occupier
POSTCODE	Postcode of PTO address

For B the data items collected are as follows:

UARN	Unique Assessor's Reference Number (only unique within each assessor area)
NAME	Name of the primary liable rates payer.
ADDRESS	Address of the primary liable rates payer (where bills are mailed).
POSTCODE	Postcode of primary liable rates payer.
RATEABLE_VALUE	Rateable value as at snapshot date
RELIEF_TYPE	Two digit code for relief that property is in receipt of.
RELIEF_PERCENTAGE	Integer number of the percentage relief applied to the property. Decimal format acceptable where present.

For C the data items collected are as follows:

UARN	Unique Assessor's Reference Number (only unique within each assessor area)
NAME	Name of business, organisation, or person to which a grant was paid
ADDRESS	Address of grant recipient
BUSINESS_POSTCODE	Postcode of grant recipient
PROPERTY_POSTCODE	Postcode of property for which the grant was awarded
RATEABLE_VALUE	Rateable Value of property as at 17 March 2020
GRANT_TYPE	Code to indicate grant type ('S' for small business grants, 'R' for grants for retail, hospitality and leisure sectors, 'T' for grants awarded to tenants who are not NDR ratepayers)
GRANT_AMOUNT	Amount of grant awarded (£)