

PUBLIC SERVICES AND GOVERNMENT

NON-DOMESTIC RATES RELIEF STATISTICS FOR SMALL BUSINESSES IN SCOTLAND, 2018

31 October 2018

Context

This publication provides statistics on the Small Business Bonus Scheme (SBBS), which provides non-domestic rates relief (business rates discounts) to small businesses in Scotland.

Data provided in this publication relate to **mid-year estimates** provided by local authorities, and 'recipients' refers to properties in receipt of relief.

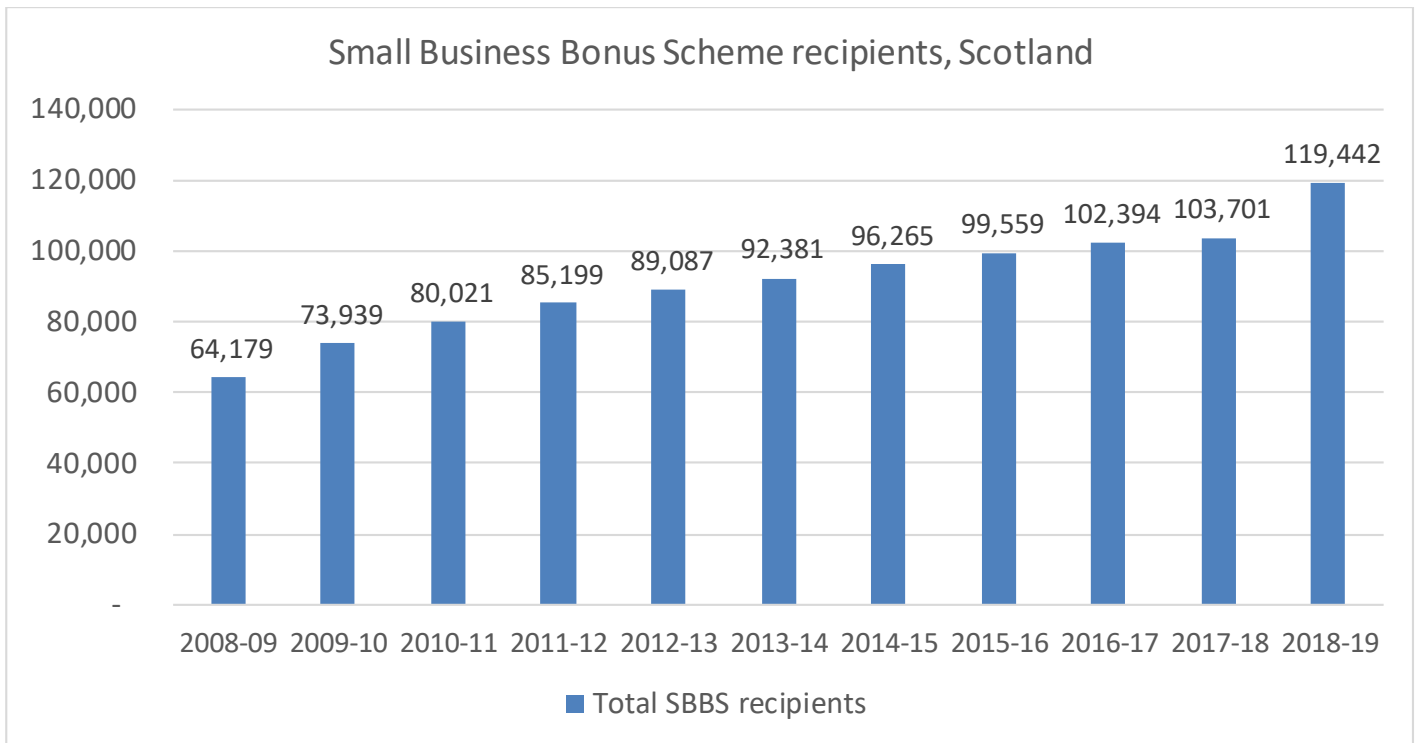
Key points (as at September 2018)

- There were around 119,400 recipients of SBBS relief as at September 2018, an increase of 15,700 from 103,700 at the same point in 2017.
- The SBBS was providing £254m in relief against 2018-19 bills, as at September 2018, a £28m increase from £226m against 2017-18 bills.
- The number of properties receiving SBBS relief since its introduction in has increased by over 85% from 64,179 in 2008-09 to 119,442 in 2018-19. Likely reasons for this increase include expansion of the scheme (detailed in the background notes), greater awareness of the scheme and growth in the underlying tax base.
- Almost 98% of properties receiving relief at September 2018 had rateable values of £15,000 or less.

Contents

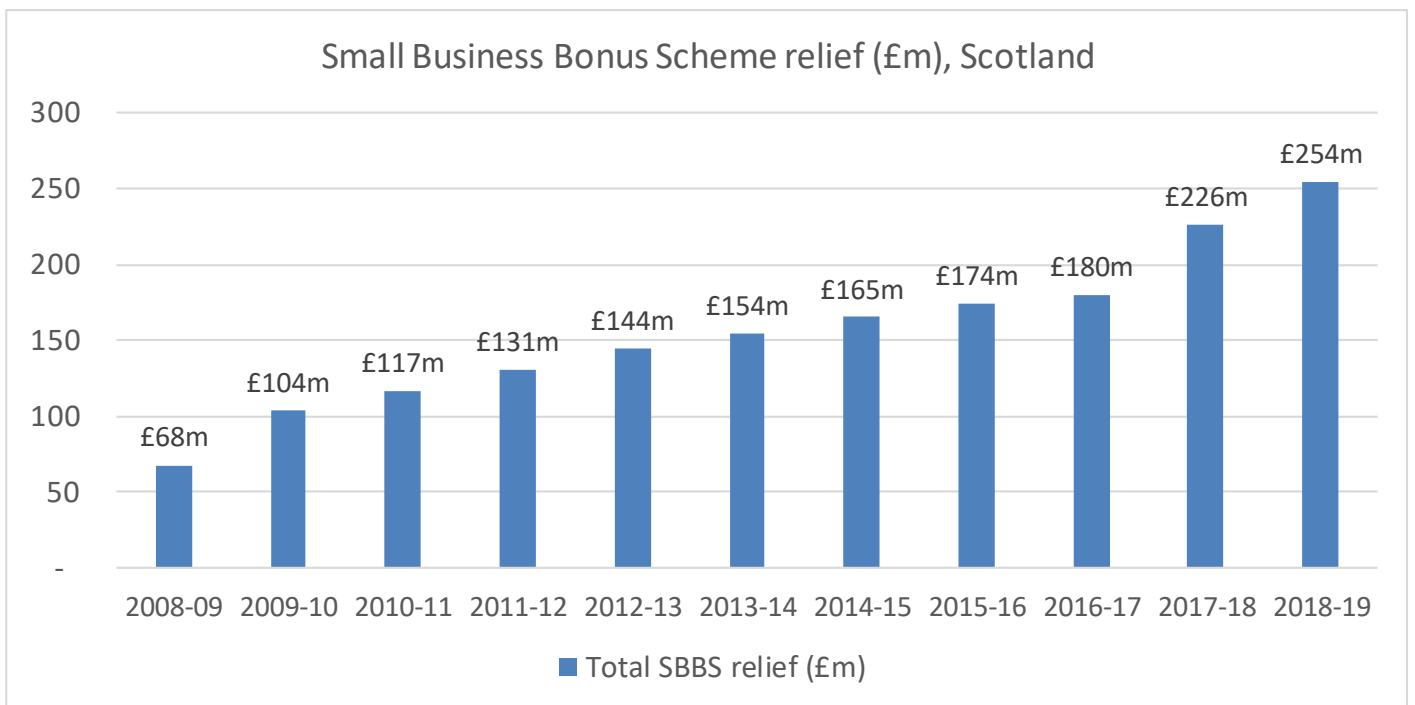
Context	1
Key points (as at September 2018).....	1
Chart 1: SBBS total recipients, 2008-09 to 2018-19	3
Chart 2: SBBS total relief (£m), 2008-09 to 2018-19	3
Table 1: Number of recipients of SBBS, 2010-11 to 2018-19.....	5
Table 2: SBBS relief provided, 2008-09 to 2018-19 by local authority.....	6
Table 3: Number of Small Business Bonus Scheme Relief Recipients and Rateable Values by RV band and Local Authority, at September 2018	8
Annex Table 1: SBBS Recipients by Property Type as at 1st June 2018	9
Annex Table 2: SBBS Relief Recipients by % SBBS relief and whether or not receiving other relief as at 1st June 2018	10
Annex Table 3: Relief recipients & cost of relief by relief type as at 1st June 2018	11
Annex Table 4: Relief Recipients by class as at 1st June 2018	12

Chart 1: SBBS total recipients, 2008-09 to 2018-19¹



1. Number of recipients as at September/October of the relevant financial year

Chart 2: SBBS total relief (£m), 2008-09 to 2018-19



The number of recipients of SBBS relief has increased each year since the introduction of the scheme from 64,179 in 2008-09 to 119,442 in 2018-19 (Chart 1).

In the last year, the number of SBBS recipients increased by 15% from 103,701 in 2017-18 to 119,442 in 2018-19. Breakdowns by local authority of the number of recipients, and relief provided, are shown in Tables 1 and 2.

Likely factors for the increasing trend in recipients and cost of relief include changes to the scheme over previous years (see background notes) and promotion of the scheme to encourage uptake as well as other factors such as growth in the underlying tax base. 2017 was a Revaluation year in which properties received a new rateable value. Some properties will have dropped out of eligibility while others will have entered into eligibility.

Table 1 shows the number of recipients by local authority. The SBBS is an application based scheme (business owners must apply to their local authority), and a local authority may occasionally ask businesses to reapply. Some councils require properties to re-apply each year for SBBS and so the final number of recipients for each year may be higher than that reported here.

Table 1: Number of recipients of SBBS, 2010-11 to 2018-19 ^{1,2,3,4,5,6}

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 ^{4,5}	2018-19
Aberdeen City	1,784	2,010	1,975	2,041	2,045	2,112	2,141	2,203	2,314
Aberdeenshire	4,726	5,040	5,170	5,330	5,408	5,514	5,692	5,656	7,343
Angus	2,067	2,125	2,190	2,212	2,361	2,381	2,475	2,536	3,140
Argyll & Bute	3,589	3,885	4,220	4,362	4,576	4,670	4,733	4,967	5,727
Clackmannanshire	637	696	741	787	770	775	802	802	731
Dumfries & Galloway	3,666	3,979	4,079	4,401	4,628	4,647	5,007	5,122	6,038
Dundee City	1,899	2,047	1,952	2,171	2,275	2,313	2,426	2,475	2,618
East Ayrshire	1,430	1,469	1,534	1,551	1,658	1,671	1,829	1,909	2,359
East Dunbartonshire	936	1,014	1,068	1,112	1,152	1,194	1,198	1,240	1,296
East Lothian	1,467	1,529	1,556	1,587	1,668	1,679	1,755	1,763	1,921
East Renfrewshire	676	693	737	747	774	798	819	792	870
Edinburgh, City of	6,275	6,316	6,691	6,163	7,081	7,882	7,043	8,206	8,875
Eilean Siar	507	735	821	885	1,073	1,215	1,267	1,220	1,367
Falkirk	1,675	1,719	1,879	1,947	2,091	2,182	2,286	1,751	2,496
Fife	5,004	5,365	5,516	5,800	5,995	6,187	6,415	6,762	7,354
Glasgow City	6,870	7,476	7,962	8,440	8,943	9,156	9,715	9,953	10,793
Highland	7,302	7,808	8,383	8,715	8,991	9,546	9,691	8,669	10,635
Inverclyde	793	872	921	983	1,001	1,041	1,057	1,063	1,171
Midlothian	1,081	1,124	1,127	1,107	1,162	1,235	1,106	1,262	1,356
Moray	1,772	1,815	1,863	2,018	2,055	2,119	2,156	2,180	2,665
North Ayrshire	2,271	2,425	2,477	2,604	2,646	2,396	2,766	2,734	3,069
North Lanarkshire	3,085	3,352	3,576	3,768	3,299	3,863	4,146	4,154	4,244
Orkney Islands	1,044	1,036	1,132	1,171	1,206	1,227	1,238	1,229	1,595
Perth & Kinross	3,441	3,798	3,991	4,166	4,343	4,221	4,526	4,352	5,518
Renfrewshire	2,242	2,258	2,503	2,432	2,475	2,566	2,598	2,665	2,833
Scottish Borders	3,281	3,414	3,489	3,580	3,652	3,791	3,987	4,045	5,229
Shetland Islands	551	626	671	700	736	752	781	792	1,062
South Ayrshire	1,944	2,019	2,063	2,164	2,227	2,232	2,336	2,385	2,806
South Lanarkshire	3,376	3,558	3,597	3,965	4,167	4,218	4,328	4,483	4,762
Stirling	1,909	2,076	2,155	2,224	2,281	2,348	2,458	2,492	2,944
West Dunbartonshire	977	1,079	1,111	1,194	1,250	1,291	1,162	1,359	1,477
West Lothian	1,744	1,841	1,937	2,054	2,276	2,337	2,455	2,480	2,834
Scotland	80,021	85,199	89,087	92,381	96,265	99,559	102,394	103,701	119,442

1. Includes recipients of SBBS relief who also receive other NDR relief.

2. 2008-09 was the first year of the SBBS. Relief thresholds and amounts have changed several times since then (See background note for further details of relief thresholds and changes).

3. Data on number of recipients are mid-year estimates.

4. At the time of the 2017 snapshot Falkirk and Perth & Kinross were undertaking a review of SBBS resulting in lower reported number of recipients. Increases in Edinburgh, Midlothian and West Dunbartonshire follow completion of reviews in 2016.

5. Between any given years the numbers of properties in receipt of SBBS may vary due to a range of reasons, including other types of NDR relief received, openings/closures and relocations and expansions of chains.

6. Time series data going back to 2008-09 is available in the Excel tables that accompany this publication.

Table 2: SBBS relief provided, 2008-09 to 2018-19 by local authority

1,2,3,4

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Aberdeen City	2.4	3.3	3.3	3.8	4.0	4.2	4.4	4.6	4.7	6.3	6.9
Aberdeenshire	3.4	5.0	5.8	6.4	7.0	7.4	7.9	8.1	8.6	11.2	12.6
Angus	1.8	2.4	2.7	2.9	3.2	3.4	3.7	3.8	4.1	4.9	6.1
Argyll & Bute	2.2	3.1	3.3	3.8	4.2	4.4	4.8	5.0	5.3	7.4	8.4
Clackmannanshire	0.5	0.8	0.9	1.1	1.2	1.3	1.4	1.4	1.5	1.7	1.5
Dumfries & Galloway	2.6	3.6	4.0	4.6	5.0	5.6	5.9	6.1	6.7	8.1	9.2
Dundee City	1.8	2.8	3.1	3.5	3.7	4.3	4.7	4.9	5.1	6.3	6.8
East Ayrshire	1.3	2.1	2.2	2.5	2.7	2.8	3.1	3.2	3.5	4.4	4.9
East Dunbartonshire	0.9	1.5	1.7	1.9	2.1	2.3	2.5	2.7	2.7	3.3	3.6
East Lothian	1.3	1.9	2.2	2.4	2.6	2.7	2.8	3.0	3.2	4.0	4.4
East Renfrewshire	0.7	1.1	1.2	1.3	1.5	1.6	1.7	1.8	1.8	2.2	2.4
Edinburgh, City of	6.5	10.1	11.8	12.7	13.9	12.9	15.6	17.5	15.5	23.1	25.8
Eilean Siar	0.3	0.6	0.6	0.8	0.9	1.0	1.2	1.3	1.4	1.8	2.1
Falkirk	1.7	2.5	2.7	2.9	3.4	3.6	3.9	4.2	4.4	4.1	5.7
Fife	4.2	6.5	7.4	8.3	9.2	10.1	10.7	11.3	11.7	14.4	15.6
Glasgow City	6.5	11.0	12.8	14.6	16.6	18.0	19.5	20.5	21.8	27.5	30.5
Highland	4.2	6.5	7.7	8.7	9.8	10.5	11.1	11.9	12.2	14.5	17.8
Inverclyde	0.8	1.3	1.4	1.7	1.9	2.0	2.1	2.2	2.3	2.6	2.8
Midlothian	0.9	1.4	1.7	1.9	1.9	1.9	2.1	2.3	2.1	3.0	3.3
Moray	1.3	1.8	2.1	2.2	2.4	2.7	2.8	2.9	3.0	4.0	4.7
North Ayrshire	1.9	2.7	3.0	3.4	3.7	4.0	4.1	3.8	4.2	5.3	5.8
North Lanarkshire	3.2	5.1	5.8	6.5	7.4	7.7	6.9	8.3	8.9	10.4	10.8
Orkney Islands	0.5	0.8	0.9	0.9	1.1	1.1	1.2	1.3	1.3	1.6	1.8
Perth & Kinross	2.7	4.2	4.5	5.2	5.8	6.2	6.7	6.7	7.2	8.6	10.2
Renfrewshire	2.3	3.4	3.7	4.0	4.6	4.7	5.1	5.4	5.4	6.6	7.0
Scottish Borders	2.2	3.4	3.8	4.2	4.5	4.9	5.1	5.4	5.6	7.0	8.3
Shetland Islands	0.3	0.5	0.6	0.7	0.8	0.8	0.8	0.9	0.9	1.2	1.3
South Ayrshire	1.7	2.6	2.9	3.1	3.5	3.8	4.0	4.1	4.3	5.2	5.7
South Lanarkshire	3.6	5.5	5.8	6.4	6.8	7.8	8.4	8.6	9.1	11.3	11.9
Stirling	1.6	2.4	2.6	3.0	3.3	3.5	3.7	3.8	4.0	5.2	5.8
West Dunbartonshire	0.8	1.3	1.6	1.9	2.1	2.3	2.5	2.6	2.4	3.3	3.7
West Lothian	1.7	2.6	3.1	3.4	3.9	4.2	4.7	4.9	5.1	6.1	7.0
Scotland	67.8	103.7	116.8	130.8	144.5	154.1	165.0	174.3	180.0	226.0	254.0

1. Includes recipients of SBBS relief who also receive other NDR relief. The amount of other relief provided is not included in the total relief figure.

2. 2008-09 was the first year of the SBBS. Relief thresholds and amounts have changed several times since then (See background note for further details of relief thresholds and changes).

3. Estimates of relief provided are mid-year estimates.

4. When comparing the amount of relief received in each year, it is important to consider impacts of annual changes in the poundage rates (See page 7 footnote 1).

The amount of SBBS relief provided has also increased in each year of the scheme and has more than tripled since 2008-09. The large increase of £46m between 2016-17 and 2017-18 would have been mainly due to the expansion of the scheme through the raising of the 100% threshold for relief from £10,000 rateable value to

£15,000. Inflationary increases in the poundage rate¹ and other expansions of SBBS account for increases over the previous years. The latest increase of £28m between 2017-18 and 2018-19 would be due to an increasing awareness of the scheme (following a recent write-around to small businesses) and an increase in the tax base to include small businesses with shooting rights. The £254m of relief provided in 2018-19 amounts to an average saving per property of £2,127 in 2018-19 (slightly down on the average of £2,179 in 2017-18).

The 119,442 properties in receipt of Small Business Bonus Scheme rates relief as at September 2018 had a total rateable value of £602m. Of those, 98% (116,594) had rateable values less than or equal to £15,000. Full breakdowns by rateable value band and local authority are shown in Table 3 below.

¹ Poundage rates change annually, usually in line with inflation (see background notes). The poundage rates for each year were: 2008-09 45.8p, 2009-10 48.1p, 2010-11 40.7p, 2011-12 42.6p, 2012-13 45.0p, 2013-14 46.2p, 2014-15 47.1p, 48.0p 2015-16, 48.4p 2016-17 48.4p 2017-18 46.6p and 2018-19 48.0p. The drops in the poundage rate in 2009-10 and 2017-18 were due to revaluation.

Table 3: Number of Small Business Bonus Scheme Relief Recipients and Rateable Values by RV band and Local Authority, at September 2018 ^{1,2,3,4}

	Rateable Value (RV) of relief recipient					
	Less than or equal to £15,000		Between £15,001 and £18,000		All recipients	
	Less than or equal to £18,000					
	Properties in receipt of relief	Total RV of properties in receipt of relief (£)	Properties in receipt of relief	Total RV of properties in receipt of relief (£)	Properties in receipt of relief	Total RV of properties in receipt of relief (£)
Aberdeen City	2,207	14,943,430	107	1,785,250	2,314	16,728,680
Aberdeenshire	7,177	28,154,295	166	2,768,850	7,343	30,923,145
Angus	3,100	12,303,527	40	794,100	3,140	13,097,627
Argyll & Bute	5,661	18,657,750	66	1,088,150	5,727	19,745,900
Clackmannanshire	714	3,413,815	17	276,200	731	3,690,015
Dumfries & Galloway	5,972	19,970,053	66	1,109,335	6,038	21,079,388
Dundee City	2,534	14,596,350	84	1,402,100	2,618	15,998,450
East Ayrshire	2,325	10,663,380	34	556,650	2,359	11,220,030
East Dunbartonshire	1,254	7,749,085	42	694,500	1,296	8,443,585
East Lothian	1,872	9,371,430	49	812,400	1,921	10,183,830
East Renfrewshire	833	5,001,565	37	615,250	870	5,616,815
Edinburgh, City of	8,476	55,417,945	399	6,627,400	8,875	62,045,345
Eilean Siar	1,358	4,643,540	9	152,300	1,367	4,795,840
Falkirk	2,439	12,665,665	57	950,100	2,496	13,615,765
Fife	7,198	34,531,516	156	2,565,200	7,354	37,096,716
Glasgow City	10,424	65,265,600	369	6,180,850	10,793	71,446,450
Highland	10,496	40,316,680	139	2,334,600	10,635	42,651,280
Inverclyde	1,143	6,106,705	28	465,600	1,171	6,572,305
Midlothian	1,306	7,036,730	50	827,300	1,356	7,864,030
Moray	2,614	10,161,785	51	849,000	2,665	11,010,785
North Ayrshire	3,008	12,990,460	61	1,010,400	3,069	14,000,860
North Lanarkshire	4,106	23,810,445	138	2,264,300	4,244	26,074,745
Orkney Islands	1,581	3,923,025	14	228,250	1,595	4,151,275
Perth & Kinross	5,389	22,314,810	129	2,170,800	5,518	24,485,610
Renfrewshire	2,753	15,060,680	80	1,321,800	2,833	16,382,480
Scottish Borders	5,168	17,990,355	61	995,500	5,229	18,985,855
Shetland Islands	1,049	2,979,355	13	210,250	1,062	3,189,605
South Ayrshire	2,743	12,385,940	63	1,034,100	2,806	13,420,040
South Lanarkshire	4,631	25,699,155	131	2,156,000	4,762	27,855,155
Stirling	2,875	12,514,960	69	1,148,175	2,944	13,663,135
West Dunbartonshire	1,440	8,033,330	37	610,627	1,477	8,643,957
West Lothian	2,748	15,552,465	86	1,420,300	2,834	16,972,765
Scotland	116,594	554,225,826	2,848	47,425,637	119,442	601,651,463

1. Includes 3,515 recipients of other reliefs in addition to SBBS relief.

2. The RV of these properties is included in its gross form, before any relief is applied.

3. RV of relief recipients refers to the individual subject or property and not to the accumulated RV of the business to which the property belongs.

4. The data collection does not separately identify properties that are part of business chains. Hence, the number of recipients (and total RV) shown for a specific RV band will include a small proportion of properties that are part of business chains and therefore may not be entitled to the full percentage relief for that RV band.

ANNEX TABLES

Detailed Information from Billing Snapshot as at 1 June 2018

Detailed property level data on all non-domestic rates relief, including SBBS, is collected from local authorities. The tables in this Annex give some more detailed information on 2018 SBBS (and other relief) recipients.

The snapshot date for this detailed information in 2018 was 1 June, some three months earlier than the SBBS totals snapshot data provided by councils. Hence the SBBS totals in the following tables differ from the totals given in the main body of the publication.

Annex Table 1: SBBS Recipients by Property Type as at 1st June 2018

Property Type	Number of properties receiving SBBS at 1st June	Proportion of properties receiving SBBS	Proportion of total SBBS recipients that are in each property type
Advertising	100	8%	0%
Care Facilities	300	10%	0%
Communications	-	7%	0%
Cultural	400	27%	0%
Education and Training	200	5%	0%
Garages and Petrol Stations	2,500	60%	2%
Health and Medical	1,300	41%	1%
Hotels	3,200	56%	3%
Industrial	26,500	50%	23%
Leisure, Entertainment, Caravans	17,200	74%	15%
Offices	16,700	37%	15%
Other	3,000	18%	3%
Petrochemical	-	4%	0%
Public Houses	1,100	31%	1%
Public Service Subjects	1,600	16%	1%
Quarries, Mines	100	11%	0%
Religious	200	3%	0%
Shops	30,900	57%	27%
Sporting	8,600	56%	8%
Utilities	100	10%	0%
Total	113,900	45%	100%

Annex Table 2: SBBS Relief Recipients by % SBBS relief and whether or not receiving other relief as at 1st June 2018

		Number of properties	SBBS relief amount (£m)	Other relief* amount (£m)	Total relief (£m)
Receiving 100% SBBS Relief		104,500	236.1	-	236.1
Receiving less than 100% SBBS but more than 25% SBBS	Receiving SBBS only	100	0.2	-	0.2
	Receiving SBBS plus other relief	1,100	2.4	0.3	2.7
	ALL	1,200	2.6	0.3	2.9
Receiving up to 25% SBBS relief	Receiving SBBS only	7,100	8.9	-	8.9
	Receiving SBBS plus other relief	1,200	0.7	2.2	2.8
	ALL	8,200	9.5	2.2	11.7
All SBBS recipients		113,900	248.2	2.5	250.7
Receiving only SBBS relief (of any %)		111,700	245.2	-	245.2
SBBS relief (of any %) in addition to other relief		2,300	3.1	2.5	5.6
All SBBS recipients		113,900	248.2	2.5	250.7

* this other relief is mainly either mandatory charity relief or empty property relief

Note that figures may not sum due to rounding.

The following two tables (Annex tables 3 and 4) present analyses of the recipients and costs of all types of NDR relief and are not restricted to SBBS relief only. However, at the time of the billing snapshot local authorities IT systems were not in place to allow provision of information about ratepayers receiving the newly introduced reliefs (Transitional Relief for the hospitality Sector and Aberdeen(shire) Offices for 2018/19, Business Growth Accelerator and Unoccupied New Build Relief, and Nursery Relief). However, all other types of relief are included in the analyses presented in these tables. Table 3 shows the number of recipients (as at 1st June 2018) receiving each type of relief, with associated cost. Note that since ratepayers can receive more than one type of relief there will be some double counting of recipients in this table and the total number of recipients will be more than that in table 4, which presents the number of NDR relief recipients by type of property.

Annex Table 3: Relief recipients & cost of relief by relief type as at 1st June 2018

Relief Type	Number of recipients ¹	Cost of relief (£m)	% of relief recipients	% of total relief cost
Empty Property	15,400	80	10%	12%
Religious	4,800	27	3%	4%
Mandatory charity	11,800	199	7%	30%
Discretionary charity	8,500	21	5%	3%
Mandatory sports	200	3	0%	0%
Discretionary sports	1,300	10	1%	2%
Disabled Persons	2,000	63	1%	9%
Rural	2,300	3	1%	0%
Small Business Bonus Scheme	113,900	248	70%	37%
Renewables	100	2	0%	0%
Other (incl new start)	1,100	11	1%	2%
All Reliefs²	161,600	668	100%	100%

1. Note that some recipients will receive more than one type of relief, hence the total in this table differs from that in Annex Table 4

2. Excluding TR, BGA, Unoccupied New build and nursery relief

Annex Table 4: Relief Recipients by class as at 1st June 2018

Property Type	Number of properties in receipt of NDR relief	Proportion of properties in receipt of NDR relief
Advertising	200	8%
Care Facilities	2,500	84%
Communications	100	16%
Cultural	1,100	77%
Education and Training	1,300	34%
Garages and Petrol Stations	2,800	67%
Health and Medical	1,700	51%
Hotels	3,400	59%
Industrial	31,600	59%
Leisure, Entertainment	19,800	85%
Offices including Banks	26,300	59%
Other	5,100	44%
Petrochemical	0	9%
Public Houses	1,300	36%
Public Service Subjects	5,700	57%
Quarries, Mines	100	31%
Religious	4,900	87%
Shops	34,900	65%
Sporting	9,000	61%
Utilities (Statutory Undertaking)	200	18%
Total ¹	151,900	62%

1. Excluding TR, BGA, Unoccupied New build and nursery relief, but including all other types of NDR relief (including SBBS).

BACKGROUND NOTES

Data Sources

The Small Business Bonus Scheme (SBBS) collection is a statistical return compiled annually by the Scottish Government from all local authorities. Local authorities complete a summary of the number of properties in receipt of SBBS relief, the rateable value of these properties, costs of the scheme and information on the large business supplement. The continued co-operation of local authorities in completing these returns is gratefully acknowledged by the Scottish Government.

The SBBS collection is a snapshot of the distribution of SBBS recipients across local authorities at a single point in time. It provides mid-year estimates based on a snapshot of recipients rather than a comprehensive summary of recipients throughout the year. Results are collected on a consistent basis, but where, for example, a local authority runs a reapplication process to minimise fraud, this will be reflected in year to year variation.

Data Definitions

Non-domestic rates are a property based tax. They are based on the rateable value (RV) of a non-domestic (business) property, multiplied by the poundage set nationally by Scottish Ministers, less any relief to which a ratepayer may be eligible.

The Small Business Bonus Scheme (SBBS) was introduced on 1st April 2008 to provide non-domestic rates (NDR) relief for small businesses in Scotland. It replaced the Small Business Rates Relief Scheme (SBRRS) and is one of a number of non-domestic rates reliefs offered by the Scottish Government. The SBBS offers a discount of up to 100% on non-domestic rates bills for eligible properties in Scotland. Whether a property is eligible for the SBBS and the level of relief received will depend upon:

- a) the cumulative RV of all the properties in Scotland of which a ratepayer is in rateable occupation, (or if vacant, which the ratepayer is entitled to occupy);
- b) whether or not each property is eligible for one of the (other) existing non-domestic rates relief schemes;
- c) the level of other public sector assistance received by the ratepayer.

If a ratepayer occupies two or more properties, the cumulative RV of all the properties occupied by the ratepayer is used when assessing eligibility for the SBBS. If the total rateable value of the ratepayer's properties is above £35,000, none of the properties will be eligible for SBBS relief, even if some or all of the ratepayer's properties have rateable values below the SBBS thresholds. This ensures that relief is targeted at the smallest businesses.

If a ratepayer is eligible for SBBS relief for a property, but is already receiving another NDR relief, the existing relief takes precedence and any SBBS relief is added on to make up the difference between the relief they were receiving and the total relief they are eligible for under the SBBS. In cases where the SBBS relief percentage that a property is eligible for is lower than that for the main NDR relief, the SBBS relief would be less beneficial, so the property is deemed ineligible for the SBBS (but continues to receive the main relief).

The table below sets out the rateable value thresholds and level of relief entitlement for each year that the SBBS has been in operation. Relief of 100% indicates full relief (i.e. no rates payable).

Relief values (£) reported in this publication are mid-year estimates of the annual amount of relief based on a snapshot of recipients around the middle of the financial year (taken on 14th September for 2018). Final year costs are published in the Scottish Local Government Financial Statistics publication in February of each year which can be accessed at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/PubScottishLGStats>

More information on NDR relief schemes and their interaction can be found in the Scottish Government's [Brief Guide to Non-Domestic Rates](#) and information on Local Government Finance statistics can be found at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance> .

This publication (and those for earlier years) can be accessed at:

<http://www.scotland.gov.uk/Topics/Statistics/Browse/Local-Government-Finance/NDR-Rates-Relief>.

SBBS relief thresholds 2008-09 to 2018-19

	2008-09		2009-10		2010-11 to 2013-14		2014-15 to 2015-16		2017-18 onwards	
	Cumulative RV threshold*	Relief	Cumulative RV threshold*	Relief	Cumulative RV threshold*	Relief	Cumulative RV threshold*	Relief	Cumulative RV threshold*	Relief
Lower Rateable Value (RV) band	up to £8,000	80%	up to £8,000	100%	up to £10,000	100%	up to £10,000	100%	up to £15,000	100%
Middle Rateable Value (RV) band	£8,001 to £10,000	40%	£8,001 to £10,000	50%	£10,001 to £12,000	50%	£10,001 to £12,000	50%	N/A	N/A
Upper Rateable Value (RV) band	£10,001 to £15,000	20%	£10,001 to £15,000	25%	£12,001 to £18,000	25%	£12,001 to £18,000	25%	£15,001 to £18,000	25%
Relief for higher value business chains	greater than £15,000	0%	greater than £15,000	0%	Over £18,000 and up to £25,000	25% on each individual property with an RV not exceeding £18,000	Over £18,000 and up to £35,000	25% on each individual property with an RV not exceeding £18,000	Over £18,000 and up to £35,000	25% on each individual property with an RV not exceeding £18,000

*Lower, Middle and Upper RV bands also apply to businesses with a single property

Future Publications

In future years we are proposing that the data for this annual publication will all be collated from the billing snapshot, which allows a more thorough analysis of SBBS recipients as well as other NDR relief recipients. In the fullness of time, the summary SBBS data collection will then likely cease, since the same level of detail and more can be obtained from the billing snapshot. It should be noted, however, that implementing this change will result in a discontinuity in the time series of SBBS relief recipients and relief cost, since the detailed billing snapshot is taken at 1st June, some 3 months earlier than the summary SBBS snapshot; this year's billing snapshot SBBS recipient total was 5% less than the SBBS summary total taken in September. It is proposed that future publications while providing the same detail on SBBS would include in addition more analysis of other types of NDR relief recipients. Any comments on this proposal can be emailed to lgfstats@gov.scot.

An Official Statistics publication for Scotland

Official and National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. Both undergo regular quality assurance reviews to ensure that they meet customer needs and are produced free from any political interference.

Correspondence and enquiries

For enquiries about this publication please contact:

e-mail: lgfstats@gov.scot

For general enquiries about Scottish Government statistics please contact:

Office of the Chief Statistician, Telephone: 0131 244 0442,

e-mail: statistics.enquiries@scotland.gsi.gov.uk

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 statistics.enquiries@scotland.gsi.gov.uk.

If you would like to be consulted about statistical collections or receive notification of publications, please register your interest at www.gov.scot/scotstat

Details of forthcoming publications can be found at www.gov.scot/statistics

Crown Copyright

You may use or re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. See:

www.nationalarchives.gov.uk/doc/open-government-licence/