

PUBLIC SERVICES AND GOVERNMENT

NON-DOMESTIC RATES RELIEF STATISTICS, SCOTLAND, 2019

Introduction

This publication provides a snapshot of the reliefs and exemptions from non-domestic rates that were in place at the end of May 2019. It includes the number of properties (by type and geographical area) that are awarded each type of relief, and the total individual reliefs. Some tables also present reliefs and values as at the same time in 2018. The publication also includes detailed tables on the Small Business Bonus Scheme (SBBS) relief, in order to allow for comparison with the previous annual SBBS publication which is now discontinued.

Context

Non-domestic rates (NDR), often referred to as business rates, are levied on non-domestic properties, subject to statutory exemptions and reliefs. Valuation of non-domestic properties is undertaken independently by the Scottish Assessors, subject to statutory appeal processes, with all valuations freely accessible on the Scottish Assessors' Association's website on the Valuation Roll.¹ Scottish Ministers annually set a national poundage, which is applied to a property's rateable value (RV). Rating, including billing, collection, enforcement and determination of rates relief, is undertaken by local authorities. A ratepayer may appeal to the council on the grounds that they are being improperly charged.

A number of reliefs are available for certain types of property nationally under Scottish law. These are subject, where applicable, to European Commission rules on State Aid. Some reliefs are mandatory (i.e. must be applied) and some are discretionary (i.e. local authorities have discretion as to their application).

Under Part 11 of the Community Empowerment (Scotland) Act 2015, local authorities may also reduce or remit non-domestic rates. In doing so, they must have regard to the authority's expenditure and income and the interests of persons liable to pay council tax set by the authority. The revenue impact of local reliefs must be borne by the local authority.

¹ <https://www.saa.gov.uk/>

Further information on non-domestic rates and reliefs can be found in the background notes of this publication, and in the detailed guidance for local authorities which is available on the Scottish Government's website.²

Background to tables

In this publication "relief" is used to mean either relief or exemption. The term "properties" is used for lands and heritages listed as separate entries on the Valuation Roll – most of which are buildings, though a small number may be land, for example shooting rights, car parks etc.

The information in this publication is derived from the annual local authority Billing System Snapshot,³ a list of each individual relief in place at the snapshot date, along with associated property references. These references are used to match each relief to the property details on the Valuation Roll.

Some properties receive more than one type of relief, so the total number of reliefs awarded is greater than the total number of properties receiving relief.

The numbers and values of reliefs awarded that are presented in this publication include both mandatory and discretionary reliefs. Some reliefs are fully mandatory, or discretionary, while some reliefs have a mandatory and a discretionary component. Mandatory reliefs (or components of relief) are fully funded by the Scottish Government, whereas discretionary reliefs are generally 25% funded by councils. The value of reliefs presented here includes the full values of the discretionary reliefs, and not just the part that is funded by the Scottish Government (as is the case in some other publications, for example Scottish Local Government Financial Statistics)⁴.

Zero-rated properties have been excluded from all tables in the publication. For more information on zero-rated properties please see Annex B: Properties in receipt of relief that were zero-rated at the snapshot date of 31 May 2019.

² <https://www.gov.scot/publications/local-government-finance-circular-5-2019-non-domestic-rates-relief-for-2019-2020/>

³ <https://www2.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/DataSupplierArea/ReturnBSS/BSS2019>

⁴ <https://www.gov.scot/publications/scottish-local-government-financial-statistics-2017-18/>

Small Business Bonus Scheme (SBBS) relief tables

Most tables in the publication cover all types of reliefs. However, the final section of this publication is specifically devoted to the SBBS relief. SBBS relief is currently the most commonly awarded relief and has the highest total relief value of all relief types. SBBS statistics have traditionally been published annually in Non-Domestic Rates Relief Statistics for Small Business in Scotland⁵, with information about other reliefs in an Annex. This publication has now been discontinued, and this is the first year in which SBBS statistics are being published as part of a wider reliefs publication.

In previous publications of SBBS statistics, the information was derived from annual summary returns from councils specifically on SBBS. Switching to a different source for the published SBBS statistics, while providing more detailed information, has resulted in a discontinuity in the time series, as presented in Figures 2 and 3 on pages 25 and 26. Care should therefore be taken when comparing 2019 figures here with figures in previous SBBS publications. This is discussed in further detail on page 24.

⁵ <https://www2.gov.scot/Topics/Statistics/Browse/Local-Government-Finance/NDR-Rates-Relief>

Key points (as at 31 May 2019)

- As at 31 May 2019 there were a total of 169,760 reliefs being awarded with a total value of £738m.
- A total of 158,690 properties on the Valuation Roll were in receipt of relief (some receiving more than one relief) which represents 62% of the total.
- 142,610 properties (56% of the Valuation Roll) received reliefs accounting for 100% of their gross bill. Of these 111,040 were in receipt of 100% SBBS relief.
- Three types of relief (SBBS, Charity and Empty Property) accounted for 92% of all reliefs awarded, and 79% of the total value of reliefs.
- Of the total value of reliefs awarded, 68% was accounted for by either SBBS (36%) or Charity relief (31%), while 71% of all reliefs awarded were for SBBS, and 12% were for Charity relief.
- The Orkney Islands, Scottish Borders, and Na h-Eileanan Siar were the councils with the highest proportion of properties receiving relief (all 75% or more) with Renfrewshire and Aberdeen City having the lowest proportions (38% and 40% respectively).
- Overall the proportion of the total gross bill for all properties on the Valuation Roll that was subject to relief was 22%. Na h-Eileanan Siar, East Lothian and Angus had the highest proportion of their gross bill in receipt or relief (at 34%, 32% and 31% respectively), whereas Aberdeen City, Shetland Islands, and Moray had the lowest proportions (14%, 15% and 17% respectively).
- There were 120,420 recipients of SBBS relief at the snapshot date in 2019, 6,480 more than at the same time in 2018. The value of SBBS relief awarded was £266m, up from £248m at the same time in 2018.

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Comparison of numbers and types of reliefs awarded in 2018 and 2019

Table 1 shows the number of properties in receipt of relief, and the number of reliefs awarded as at the snapshot dates in 2018 (1 June) and 2019 (31 May). The total number of properties in receipt of relief increased from 150,440 in 2018 to 158,690 in 2019 (an increase of 5%), which increased the proportion of properties on the Valuation Roll in receipt of relief from 60% to 62%. Likewise, the number of properties receiving 100% relief increased from 134,810 in 2018 to 142,610 in 2019 (an increase of 6%).

Most of the properties receiving 100% relief were in receipt of SBBS relief; the proportion of properties on the Valuation Roll receiving 100% SBBS relief increased from 41% in 2018 to 44% in 2019. The total number of reliefs awarded also increased from 161,220 in 2018 to 169,760 in 2019.

Table 1: Number and proportion of properties in receipt of relief, and reliefs awarded, as at 1 June 2018 and 31 May 2019

	2018 (as at 1 June)	2019 (as at 31 May)
Number of properties on Valuation Roll	252,150	254,820
Number of properties receiving one or more reliefs	150,440	158,690
Proportion of properties receiving one or more reliefs	60%	62%
Number of properties receiving 100% relief:	134,810	142,610
of which 100% Small Business Bonus (SBBS) relief	104,540	111,040
of which 100% Other relief ¹	28,010	29,290
of which a combination of SBBS and Other relief ¹	2,260	2,280
Proportion of properties receiving 100% relief:	53%	56%
of which 100% Small Business Bonus (SBBS) relief	41%	44%
of which 100% Other relief ¹	11%	11%
of which a combination of SBBS and Other relief ¹	1%	1%
Total number of reliefs awarded^{2,3}	161,220	169,760

The total number of reliefs awarded is greater than the number of properties receiving relief as some properties may be in receipt of more than one relief.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

1. Other includes all reliefs except SBBS relief.

2. The total number of reliefs awarded is greater than the number of properties in receipt of relief as some properties receive more than one type of relief

3. Reliefs reported as being awarded to zero-rated properties are excluded.

Figure 1 shows the proportion of reliefs awarded and the proportion of the value of reliefs by relief type. The figure shows that SBBS accounts for the highest proportion of reliefs awarded (71%), followed by charity relief (12%) and empty property relief (9%). However, SBBS only accounts for just over a third of the value of all reliefs awarded (36%), followed again by charity relief (31%) and empty property relief (11%).

Figure 1: Percentage of total reliefs awarded, by number and value

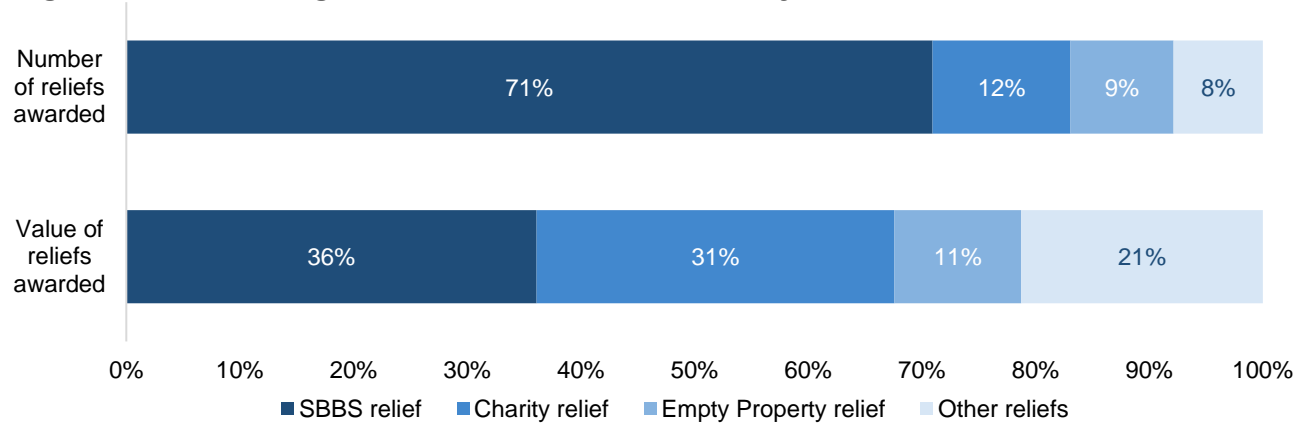


Table 2 shows the number, proportion and value of reliefs awarded by relief type at the snapshot dates in 2018 and 2019. In both years, SBBS relief was the most frequently awarded relief, followed by Charity relief and Empty Property relief. Combined, these three reliefs accounted for 92% of all reliefs awarded in 2019.

SBBS relief had the highest value in both years, with a total value of £266.5m in 2019. This was followed by Charity relief (£232.4m) and Empty Property relief (£82.5m).

The value of all reliefs in 2019 amounted to £738.2m. Note that this is the total value of relief awarded, and is not the value of relief that is funded by the Scottish Government, as it will include elements of discretionary relief awarded by local authorities.

Table 2: Number, proportion and value of reliefs awarded, by relief type, as at 1 June 2018 and 31 May 2019

Relief type	1 June 2018				31 May 2019			
	Number of reliefs awarded	Reliefs awarded by type as proportion of all reliefs awarded	Proportion of all properties on the Valuation Roll that receive relief	Relief value ¹ (£m)	Number of reliefs awarded	Reliefs awarded by type as proportion of all reliefs awarded	Proportion of all properties on the Valuation Roll that receive relief	Relief value ¹ (£m)
Small Business Bonus Scheme (SBBS) relief	113,940	70.5%	45.2%	248.2	120,420	70.9%	47.3%	266.5
Charity relief	20,320	12.6%	8.1%	226.9	20,630	12.2%	8.1%	232.4
<i>of which mandatory Charity relief</i>	11,840	7.3%	4.7%	199.2	12,030	7.1%	4.7%	203.1
<i>of which discretionary Charity relief²</i>	8,470	5.2%	3.4%	27.7	8,600	5.1%	3.4%	29.3
Empty Property relief	15,380	9.5%	6.1%	80.5	15,340	9.0%	6.0%	82.5
Religious Exemptions	4,810	3.0%	1.9%	27.0	4,760	2.8%	1.9%	27.6
Rural relief	2,280	1.4%	0.9%	4.2	2,280	1.3%	0.9%	4.2
<i>of which mandatory Rural relief</i>	380	0.2%	0.1%	0.8	390	0.2%	0.2%	0.8
<i>of which discretionary Rural relief²</i>	1,900	1.2%	0.8%	3.4	1,880	1.1%	0.7%	3.4
Disabled Rates relief	2,040	1.3%	0.8%	62.8	2,000	1.2%	0.8%	65.7
Sports Club relief	1,560	1.0%	0.6%	12.6	1,760	1.0%	0.7%	15.5
<i>of which mandatory Sports Club relief</i>	230	0.1%	0.1%	2.5	200	0.1%	0.1%	2.2
<i>of which discretionary Sports Club relief²</i>	1,320	0.8%	0.5%	10.1	1,560	0.9%	0.6%	13.4
Transitional relief ³	unknown	unknown	unknown	unknown	850	0.5%	0.3%	4.3
Day Nursery relief ³	unknown	unknown	unknown	unknown	700	0.4%	0.3%	9.2
Business Growth Accelerator (BGA) relief ⁴	unknown	unknown	unknown	unknown	300	0.2%	0.1%	20.6
<i>of which BGA (New occupied and improved)</i>	unknown	unknown	unknown	unknown	270	0.2%	0.1%	18.2
<i>of which BGA (Unoccupied New build relief)</i>	unknown	unknown	unknown	unknown	30	0.0%	0.0%	2.4
Renewable Energy relief	110	0%	0%	2.1	290	0.2%	0.1%	6.2
Fresh Start relief	40	0%	0%	0.4	210	0.1%	0.1%	2.4
Enterprise Areas relief	100	0%	0%	0.7	80	0.0%	0.0%	0.6
Community Empowerment Act relief ⁵	unknown	unknown	unknown	unknown	60	0.0%	0.0%	0.1
Lighthouse relief ⁵	unknown	unknown	unknown	unknown	60	0.0%	0.0%	0.1

Please see table footnotes on next page.

Table 2 (ctd): Number, proportion and value of reliefs awarded, by relief type, as at 1 June 2018 and 31 May 2019

Relief type	1 June 2018				31 May 2019			
	Number of reliefs awarded	Reliefs awarded by type as proportion of all reliefs awarded	Proportion of all properties on the Valuation Roll that receive relief	Relief value ¹ (£m)	Number of reliefs awarded	Reliefs awarded by type as proportion of all reliefs awarded	Proportion of all properties on the Valuation Roll that receive relief	Relief value ¹ (£m)
New Fibre relief ⁶					20	0.0%	0.0%	0.2
District Heating relief	10	0%	0%	0.3	10	0.0%	0.0%	0.2
New Start relief	10	0%	0%	0.6	-	0.0%	0.0%	0.0
Mobile Masts relief ⁵	unknown	unknown	unknown	unknown	-	0.0%	0.0%	0.0
Hardship relief ²	-	-	-	-	-	-	-	-
Stud Farms relief ²	-	-	-	-	-	-	-	-
Unknown relief ⁷	650	0%	0%	5.3	-	-	-	-
All reliefs	161,220	100%	59.7%	671.6	169,760	100%	62.3%	738.2

Figures may not sum due to rounding. The number of reliefs awarded and of recipients/properties are rounded to the nearest 10. Table is arranged by decreasing number of reliefs awarded as at 31 May 2019.

The total number of reliefs awarded is more than the number of relief recipients as some recipients (properties) can receive more than one relief.

Reliefs reported as being awarded to zero-rated properties have been excluded from Table 2 (see Annex B).

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

1. The relief values are the awards given on the snapshot date, and do not necessarily reflect the cost of a given award over the full year - for example some reliefs will be awarded later in the year and will be backdated, while some may have been cancelled before the snapshot date - therefore the relief values as at the snapshot are likely to be an underestimate of total annual relief values. Rateable values may also change during the course of the year, which would affect final annual relief values. Final audited figures for 2018-19 will be published in the Local Government Finance Statistics in February 2020 - these are not directly comparable to total values in Table 2 as Local Government Finance Statistics only include the cost to the Scottish Government of providing relief, but exclude the discretionary element paid by councils (see footnote 2).

2. For all discretionary reliefs, the value includes both the Scottish Government's contribution and the councils' own contribution to the cost. Other published data on reliefs (e.g. in Local Government Finance Statistics and in Scottish Fiscal Commission's published tables) exclude councils' contribution and reports only the contribution made by the Scottish Government. For example, the Scottish Government contributes to 75% of discretionary charity relief.

3. The majority of councils were not able to report transitional relief and nursery relief recipients at the 2018 snapshot date, mainly because of software limitations. As only 2 councils, reporting 2 transitional relief recipients each, these figures have been excluded.

4. Although BGA relief was introduced on 1 April 2018, no BGA recipients were reported in the 2018 snapshot. This is due to a combination of very few applications by 1 June 2018 and councils' software systems not being ready to process those applications that had been received by then.

5. In the 2018 snapshot, Community Empowerment Act reliefs, lighthouse reliefs and mobile mast reliefs were not separately identified and were all included within the unknown relief row.

6. New Fibre relief was introduced on 1 April 2019

7. In the 2018 snapshot some councils did not provide the required information to assign a relief type to some of the awards they reported, or the Scottish Government did not request these separately. "Unknown relief" includes Community Empowerment Act reliefs, lighthouse reliefs, mobile masts reliefs and any other relief award that was not provided with the correct relief code.

Properties in receipt of and value of reliefs within Local Authority Areas in 2018 and 2019

Table 3 shows the number and proportion of properties in receipt of relief, the relief value and the proportion of gross bill in receipt of relief, by local authority at the snapshot dates in 2018 and 2019. Across Scotland, 62% of all properties on the Valuation Roll were in receipt of relief in 2019, compared to 60% in 2018. The Orkney Islands, Scottish Borders, and Na h-Eileanan Siar had the highest proportions of properties in receipt of relief (81%, 78% and 75% respectively), whereas Renfrewshire, Aberdeen City, and South Lanarkshire had the lowest proportions (38%, 40% and 52% respectively) in 2019. Map 1 provides a visual representation of the proportion of properties on the Valuation Roll within each local authority receiving relief.

The total value of reliefs awarded in Scotland as a proportion of the total gross bill across all properties on the Valuation Roll (excluding designated utilities) as at 31 May 2019 was 22% - an increase from 20% in 2018. Na h-Eileanan Siar, East Lothian and Angus had the highest proportion of their gross bill in receipt or relief (at 34%, 32% and 31% respectively), whereas Aberdeen City, Shetland Islands, and Moray had the lowest proportions (14%, 15% and 17% respectively).

Map 1: Proportion of properties on the Valuation Roll receiving relief as at 31 May 2019, by Local Authority area

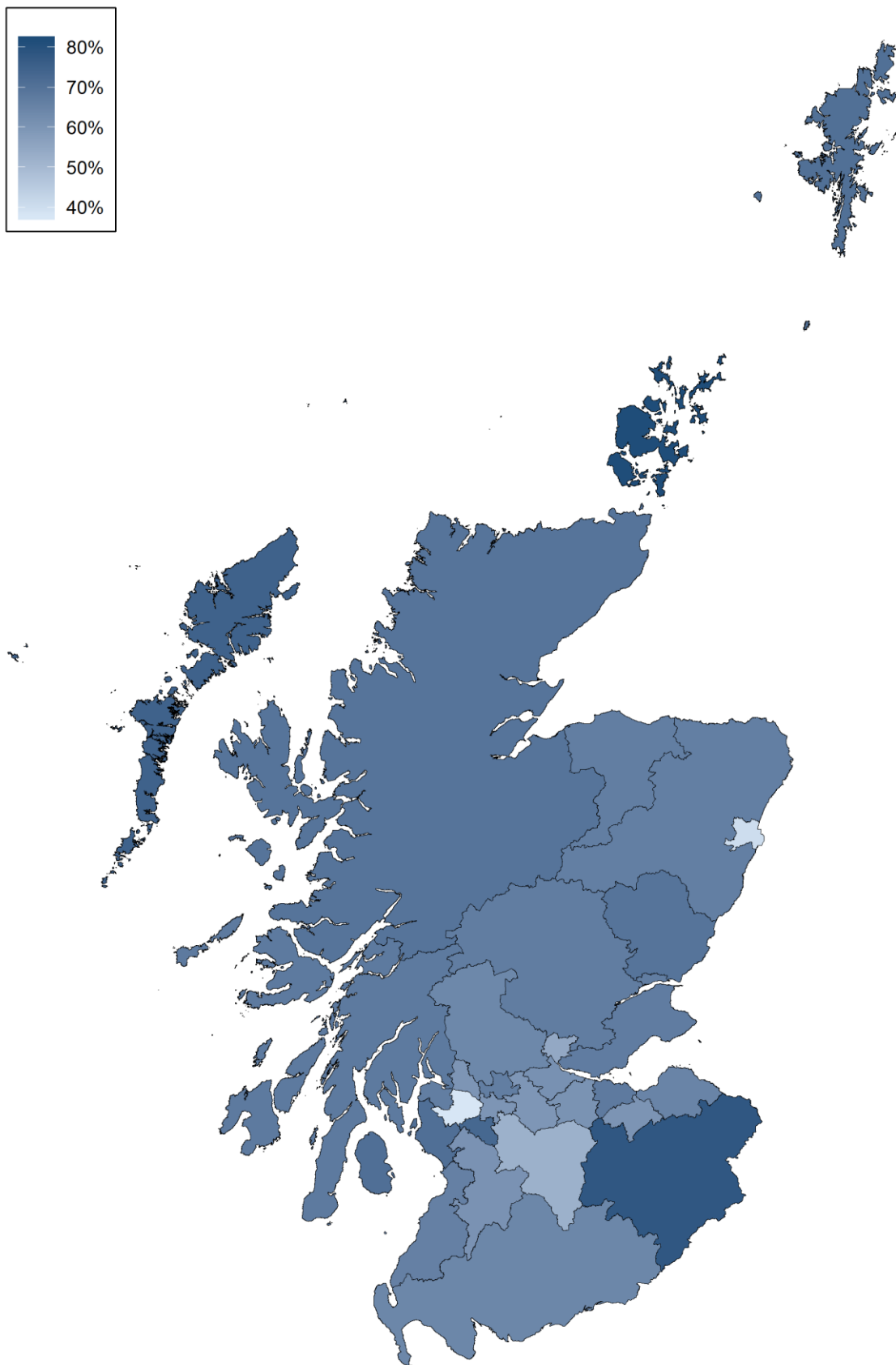


Table 3: Number of properties in receipt of relief and total value of reliefs, by Local Authority, as at 1 June 2018 and 31 May 2019

Local Authority	1 June 2018				31 May 2019			
	Number of properties receiving one or more reliefs	Proportion of all properties in local authority receiving one or more reliefs	Relief value ¹ (£m)	Proportion of gross bill ^{1,2} in receipt of relief	Number of properties receiving one or more reliefs	Proportion of all properties in local authority receiving one or more reliefs	Relief value ¹ (£m)	Proportion of gross bill ^{1,2} in receipt of relief
Aberdeen City	3,320	34%	34.7	11%	3,970	40%	41.9	14%
Aberdeenshire	8,530	60%	22.7	15%	9,530	66%	27.3	18%
Angus	3,870	70%	11.7	29%	3,860	69%	12.6	31%
Argyll & Bute	6,050	64%	13.3	24%	6,490	68%	15.8	29%
City of Edinburgh	11,870	52%	94.8	20%	12,600	54%	101.6	21%
Clackmannanshire	940	58%	3.7	17%	1,060	64%	4.2	20%
Dumfries & Galloway	6,960	66%	14.6	22%	7,160	67%	15.9	24%
Dundee City	3,530	60%	23.2	25%	3,590	61%	26.7	28%
East Ayrshire	2,860	65%	10.8	27%	2,990	67%	12.0	30%
East Dunbartonshire	1,530	63%	9.0	27%	1,570	65%	9.3	27%
East Lothian	2,560	71%	11.1	30%	2,670	73%	11.9	32%
East Renfrewshire	1,150	64%	5.8	27%	1,230	68%	6.3	29%
Falkirk	2,970	58%	12.6	14%	3,210	61%	14.0	16%
Fife	9,400	66%	37.2	22%	9,660	67%	39.4	23%
Glasgow City	16,170	59%	122.1	24%	16,740	60%	130.5	26%
Highland	12,810	64%	36.8	22%	13,930	70%	40.5	25%
Inverclyde	1,510	63%	6.9	24%	1,610	67%	7.4	26%
Midlothian	1,720	55%	8.7	20%	1,880	60%	10.0	23%
Moray	3,200	61%	8.6	16%	3,630	67%	9.5	17%
Na h-Eileanan Siar	1,920	73%	4.4	32%	2,020	75%	4.6	34%
North Ayrshire	3,680	69%	13.3	23%	3,820	71%	14.3	25%

Please see table footnotes on next page.

Table 3 (ctd): Number of properties in receipt of relief and total value of reliefs, by Local Authority, as at 1 June 2018 and 31 May 2019

Local Authority	1 June 2018				31 May 2019			
	Number of properties receiving one or more reliefs	Proportion of all properties in local authority receiving one or more reliefs	Relief value ¹ (£m)	Proportion of gross bill ^{1,2} in receipt of relief	Number of properties receiving one or more reliefs	Proportion of all properties in local authority receiving one or more reliefs	Relief value ¹ (£m)	Proportion of gross bill ^{1,2} in receipt of relief
North Lanarkshire	5,990	59%	27.8	19%	6,080	60%	29.9	21%
Orkney Islands	2,090	81%	3.8	26%	2,130	81%	4.0	28%
Perth & Kinross	6,300	64%	20.7	26%	6,660	67%	22.9	28%
Renfrewshire	3,810	39%	18.6	17%	3,760	38%	18.7	17%
Scottish Borders	6,390	76%	14.7	28%	6,610	78%	15.6	30%
Shetland Islands	1,660	70%	4.5	14%	1,700	71%	4.6	15%
South Ayrshire	3,430	65%	12.4	21%	3,540	66%	13.2	22%
South Lanarkshire	5,300	51%	25.2	16%	5,450	52%	30.7	20%
Stirling	3,400	59%	13.2	22%	3,810	64%	15.9	26%
West Dunbartonshire	1,780	59%	7.8	20%	1,800	60%	8.5	22%
West Lothian	3,750	57%	17.1	16%	3,970	61%	18.6	18%
Scotland	150,440	60%	671.6	20%	158,690	62%	738.2	22%

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10.

The total number of reliefs awarded is more than the number of relief recipients (properties) can receive more than one relief.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

1 The relief values are the awards given on the snapshot date, and do not necessarily reflect the cost of a given award over the full year - for example some reliefs will be awarded later in the year and will be backdated, while some may have been cancelled before the snapshot date - therefore the relief values as at the snapshot are likely to be an underestimate of total annual relief values. Rateable values may also change during the course of the year, which would affect final annual relief values. Final audited figures for 2018-19 will be published in the Local Government Finance Statistics in February 2020 - these are not directly comparable to total values in Table 2 as Local Government Finance Statistics only include the cost to the Scottish Government of providing relief, but exclude the discretionary element paid by councils.

2. Gross bills for 2019 exclude bills for the 31 out of the 33 designated utilities that were receiving one or more reliefs, since this would distort the proportion for those local authorities that have designated utilities listed in their area. Of the two designated utilities were receiving relief as at the 2019 snapshot date, one was in receipt of Renewable Energy relief and one of BGA relief. Gross bills for 2018 exclude all 33 designated utilities as none were receiving and relief as at the 2018 snapshot date. Specific local authorities have responsibility for utilities valued under the designated Assessors' regime: Electricity (South Lanarkshire Council), Water (Fife Council), Gas (West Dunbartonshire Council), Docks and harbours (Falkirk Council), Railways (Highland Council), Canals (Highland Council), Fixed-line communications (Renfrewshire Council).

Reliefs awarded by type within Local Authority Areas and Property Classes

Table 4a provides a breakdown of the number of reliefs awarded by local authority and relief type as at 31 of May 2019. Table 4b provides the same breakdown for the total value of each relief awarded.

Table 5a provides a breakdown of the number of reliefs awarded by property class and relief type on the 31 of May 2019. Table 5b provides the same breakdown for the value of relief awarded. Most reliefs were awarded to shops, industrial subjects and offices, which also make up the majority of properties on the Valuation Roll.

Table 4a: Number of reliefs awarded, by relief type and Local Authority, as at 31 May 2019

Local Authority	Small Business Bonus Scheme relief	Charity relief ¹	Empty Property relief	Religious Exemption	Rural relief ¹	Disabled Rates relief	Sports Club relief ¹	Transitional relief	Day Nursery relief	Other Mandatory reliefs ²	Other Discretionary reliefs ³	Total number of reliefs awarded as at 31 May 2019
Aberdeen City	2,490	310	840	120	-	90	240	30	20	40	-	4,180
Aberdeenshire	7,480	710	870	250	350	160	150	50	50	70	-	10,130
Angus	3,110	440	180	140	70	50	80	0	10	40	-	4,100
Argyll & Bute	5,430	820	230	180	120	20	20	70	10	70	-	6,960
City of Edinburgh	8,920	1,620	1,300	410	-	250	170	270	100	80	-	13,120
Clackmannanshire	760	130	130	30	0	20	10	0	10	-	-	1,090
Dumfries & Galloway	6,010	420	490	210	90	50	40	30	20	40	60	7,460
Dundee City	2,610	660	410	100	-	50	20	-	20	40	-	3,910
East Ayrshire	2,380	520	190	80	-	40	10	10	10	10	-	3,240
East Dunbartonshire	1,290	240	40	60	-	20	40	-	20	10	-	1,700
East Lothian	1,980	290	260	100	20	40	60	30	20	10	-	2,810
East Renfrewshire	910	180	140	50	-	20	20	-	20	0	-	1,330
Falkirk	2,540	490	210	90	0	50	40	20	20	10	-	3,470
Fife	7,420	1,010	1,260	280	20	180	80	50	50	20	-	10,370
Glasgow City	11,270	3,700	2,720	340	-	210	40	30	90	100	-	18,490
Highland	10,960	1,600	820	490	750	110	50	60	30	110	-	14,970
Inverclyde	1,150	240	170	60	-	30	60	0	10	0	-	1,710
Midlothian	1,360	250	200	70	0	30	40	10	20	0	-	1,980
Moray	2,830	390	310	130	90	60	40	20	10	-	-	3,870
Na h-Eileanan Siar	1,440	340	120	140	140	20	-	10	-	10	-	2,210
North Ayrshire	3,040	470	340	100	30	40	50	10	20	30	-	4,140

Please see table footnotes on next page.

Table 4a (ctd): Number of reliefs awarded, by relief type and Local Authority, as at 31 May 2019

Local Authority	Small Business Bonus Scheme relief	Charity relief ¹	Empty Property relief	Religious Exemption	Rural relief ¹	Disabled Rates relief	Sports Club relief ¹	Transitional relief	Day Nursery relief	Other Mandatory reliefs ²	Other Discretionary reliefs ³	Total number of reliefs awarded as at 31 May 2019
North Lanarkshire	4,390	940	830	220	0	60	50	0	50	40	-	6,570
Orkney Islands	1,580	220	80	50	240	10	40	10	-	40	-	2,260
Perth & Kinross	5,590	700	350	190	50	70	40	50	20	60	-	7,110
Renfrewshire	2,680	530	670	100	-	40	20	-	-	0	-	4,040
Scottish Borders	5,270	790	510	150	120	50	80	10	10	20	-	7,010
Shetland Islands	1,090	390	100	110	100	20	80	-	-	0	-	1,890
South Ayrshire	2,830	430	290	90	20	40	30	20	10	20	-	3,770
South Lanarkshire	4,400	740	250	190	30	100	40	10	40	40	-	5,820
Stirling	3,020	410	260	80	40	30	70	50	10	40	-	4,010
West Dunbartonshire	1,470	310	50	60	0	10	0	-	20	10	-	1,930
West Lothian	2,730	360	720	110	10	60	70	10	30	20	-	4,120
Scotland	120,420	20,630	15,340	4,760	2,280	2,000	1,760	850	700	970	60	169,760

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10.

The total number of reliefs awarded is more than the number of relief recipients as some recipients (properties) can receive more than one relief.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

1. Charity, Rural and Sports club reliefs columns include both the mandatory and discretionary elements of those reliefs.

2. Other mandatory reliefs include: Renewable Energy relief, Fresh Start relief, New Start relief, Enterprise Areas relief, District Heating relief, BGA relief (including Unoccupied New build relief), New Fibre relief, Mobile Masts relief and Lighthouse relief.

3. Other discretionary reliefs include: Hardship relief, Stud Farm relief and Community Empowerment Act relief.

Table 4b: Total value¹ of reliefs awarded, by relief type and Local Authority, as at 31 May 2019

£thousands

Local Authority	Small Business Bonus Scheme relief	Charity relief ²	Empty Property relief	Religious Exemption	Rural relief ²	Disabled Rates relief	Sports Club relief ²	Transitional relief	Day Nursery relief	Other Mandatory reliefs ³	Other Discretionary reliefs ^{2,4}	Total value of reliefs awarded as at 31 May 2019
Aberdeen City	7,889	12,716	11,610	1,266	-	3,440	1,610	211	624	2,486	-	41,853
Aberdeenshire	13,159	3,652	2,609	1,019	717	2,592	1,080	272	673	1,496	-	27,269
Angus	5,737	2,330	674	480	67	1,313	1,495	8	78	436	-	12,617
Argyll & Bute	8,490	3,239	501	614	256	514	151	124	57	1,864	-	15,811
City of Edinburgh	27,110	42,771	13,372	3,834	-	8,530	1,558	1,362	1,733	1,284	-	101,554
Clackmannanshire	1,715	1,152	444	202	8	460	109	32	88	-	-	4,209
Dumfries & Galloway	9,502	1,946	949	565	268	1,363	254	138	94	731	92	15,901
Dundee City	7,060	10,943	2,049	641	-	2,337	167	-	195	3,328	-	26,720
East Ayrshire	5,113	3,492	1,063	460	-	1,226	131	44	129	375	-	12,032
East Dunbartonshire	3,707	3,176	37	533	-	1,089	394	-	150	222	-	9,308
East Lothian	4,741	3,303	747	472	46	1,126	926	86	197	276	-	11,920
East Renfrewshire	2,533	1,600	175	337	-	1,006	244	-	277	150	-	6,322
Falkirk	6,229	3,643	954	681	5	1,786	205	149	229	141	-	14,022
Fife	16,412	10,661	4,613	1,910	44	3,985	508	152	720	391	-	39,396
Glasgow City	32,451	55,896	24,519	2,554	-	7,820	697	344	933	5,242	-	130,457
Highland	18,968	10,513	1,324	1,387	1,433	4,101	351	244	222	1,931	-	40,472
Inverclyde	2,950	2,087	455	326	-	800	551	2	254	10	-	7,434
Midlothian	3,470	4,057	653	355	14	827	325	21	253	10	-	9,986
Moray	4,951	1,903	435	512	154	1,024	208	81	116	69	-	9,453
Na h-Eileanan Siar	2,187	1,225	110	342	129	447	-	25	-	182	-	4,648
North Ayrshire	6,008	3,317	1,390	530	72	1,906	319	73	129	534	-	14,278
North Lanarkshire	11,944	9,015	2,702	2,452	4	2,619	379	10	497	236	-	29,857

Please see table footnotes on next page.

Table 4b (ctd): Total value¹ of reliefs awarded, by relief type and Local Authority, as at 31 May 2019

£thousands

Local Authority	Small Business Bonus Scheme relief	Charity relief ²	Empty Property relief	Religious Exemption	Rural relief ²	Disabled Rates relief	Sports Club is	Transitional relief	Day Nursery relief	Other Mandatory reliefs ³	Other Discretionary reliefs ^{2,4}	Total value of reliefs awarded as at 31 May 2019
Orkney Islands	1,821	1,017	59	170	388	210	70	57	-	218	-	4,011
Perth & Kinross	10,602	5,831	878	796	126	2,705	308	114	186	1,334	-	22,879
Renfrewshire	6,982	6,182	2,135	627	-	2,471	273	-	-	21	-	18,693
Scottish Borders	8,620	3,452	955	551	116	1,208	416	61	104	140	-	15,622
Shetland Islands	1,369	1,319	116	159	150	448	857	-	-	192	-	4,610
South Ayrshire	6,042	2,511	1,450	545	38	1,706	316	143	81	326	-	13,159
South Lanarkshire	11,484	7,989	686	1,723	30	3,530	508	56	546	4,169	-	30,722
Stirling	6,035	4,809	782	579	83	844	583	472	135	1,568	-	15,889
West Dunbartonshire	3,955	2,594	525	351	4	795	46	-	154	100	-	8,524
West Lothian	7,234	4,050	3,481	633	9	1,462	491	42	363	850	-	18,616
Scotland	266,470	232,393	82,452	27,604	4,160	65,689	15,532	4,326	9,216	30,309	92	738,242

The total number of reliefs awarded is more than the number of relief recipients as some recipients (properties) can receive more than one relief.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

1. The relief values are the awards given on the snapshot date, and do not necessarily reflect the cost of a given award over the full year - for example some reliefs will be awarded later in the year and will be backdated, while some may have been cancelled before the snapshot date - therefore the relief values as at the snapshot are likely to be an underestimate of total annual relief values.

Rateable values may also change during the course of the year, which would affect final annual relief values. Final audited figures for 2018-19 will be published in the Local Government Finance Statistics in February 2020 - these are not directly comparable to total values in Table 2 as Local Government Finance Statistics only include the cost to the Scottish Government of providing relief, but exclude the discretionary element paid by councils (see footnote 2).

2. For all discretionary reliefs, the values reported here include both the Scottish Government contribution and the councils' own contribution to the cost. Other published data on reliefs (e.g. in Local Government Finance Statistics and in the Scottish Fiscal Commission's published tables) excludes the council's contribution and reports only the contribution made by Scottish Government

3. Other mandatory reliefs include: Renewable Energy relief, Fresh Start relief, New Start relief, Enterprise Areas relief, District Heating relief, Business Growth Accelerator relief (including Unoccupied New build relief), New Fibre relief, Mobile Masts relief and Lighthouse relief.

4. Other discretionary reliefs include: Hardship relief, Stud Farm relief and Community Empowerment Act relief.

Table 5a: Number of reliefs awarded, by relief type and Property Class, as at 31 May 2019

Property Class	Small Business Bonus Scheme relief	Charity relief ¹	Empty Property relief	Religious Exemption	Rural relief ¹	Disabled Rates relief	Sports Club relief ¹	Transitional relief	Day Nursery relief	Other Mandatory reliefs ²	Other Discretionary reliefs ³	Total number of reliefs awarded as at 31 May 2019
Advertising	140	0	10	-	-	-	-	-	-	0	-	150
Care Facilities	300	1,020	110	-	10	1,230	10	20	310	0	-	3,000
Communications	30	20	10	-	10	-	0	-	-	0	-	70
Cultural	350	890	50	0	20	70	0	-	240	0	-	1,620
Education and Training	170	590	150	0	250	130	0	-	130	30	-	1,460
Garages and Petrol Stations	2,580	50	190	0	120	0	0	0	-	-	-	2,950
Health and Medical	1,310	70	90	-	10	200	0	-	-	10	-	1,700
Hotels	3,550	60	100	-	30	0	-	400	-	30	-	4,160
Industrial Subjects	27,740	1,830	4,010	20	90	50	80	0	0	170	10	33,990
Leisure, Entertainment, Caravans, etc.	18,880	1,840	320	10	20	20	1,110	180	-	20	40	22,440
Offices	17,640	6,430	5,140	60	50	190	100	10	10	180	-	29,810
Other	3,310	620	1,700	20	160	30	20	-	10	20	-	5,880
Petrochemical	10	-	0	-	0	-	-	-	-	-	-	10
Public Houses	1,220	10	140	-	10	-	0	140	-	10	-	1,520
Public Service Subjects	1,630	4,370	310	640	690	70	90	-	0	90	10	7,880
Quarries, Mines, etc.	80	-	50	-	10	-	-	-	-	-	-	130
Religious	200	190	130	3,990	460	-	0	-	0	0	-	4,990
Shops	31,510	2,390	2,450	10	340	20	60	110	0	150	-	37,030

Please see table footnotes on next page.

Table 5a (ctd): Number of reliefs awarded, by relief type and Property Class, as at 31 May 2019

Property Class	Small Business Bonus Scheme relief	Charity relief ¹	Empty Property relief	Religious Exemption	Rural relief ¹	Disabled Rates relief	Sports Club relief ¹	Transitional relief	Day Nursery relief	Other Mandatory reliefs ²	Other Discretionary reliefs ³	Total number of reliefs awarded as at 31 May 2019
Sporting Subjects	9,670	230	390	0	10	-	270	-	-	0	10	10,570
Statutory Undertaking	120	20	0	0	10	-	-	-	-	250	-	410
All	120,420	20,630	15,340	4,760	2,280	2,000	1,760	850	700	970	60	169,760

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10.

The total number of reliefs awarded is more than the number of relief recipients as some recipients (properties) can receive more than one relief.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

1. Charity, Rural and Sports club reliefs columns include both the mandatory and discretionary elements of those reliefs.

2. Other mandatory reliefs include: Renewable Energy relief, Fresh Start relief, New Start relief, Enterprise Areas relief, District Heating relief, BGA relief (including Unoccupied New build relief), New Fibre relief, Mobile Masts relief and Lighthouse relief.

3. Other discretionary reliefs include: Hardship relief, Stud Farm relief and Community Empowerment Act relief

Table 5b: Total value¹ of reliefs awarded, by relief type and Property Class, as at 31 May 2019

£thousands

Property Class	Small Business Bonus Scheme relief	Charity relief ²	Empty Property relief	Religious Exemption	Rural relief ²	Disabled Rates relief	Sports Club relief ²	Transitional relief	Day Nursery relief	Other Mandatory reliefs ³	Other Discretionary reliefs ^{2,4}	Total value of reliefs awarded as at 31 May 2019
Advertising	101	2	10	-	-	-	-	-	-	0	-	114
Care Facilities	778	7,462	1,437	-	36	38,959	56	81	4,485	43	-	53,337
Communications	43	25	13	-	9	-	0	-	-	16	-	106
Cultural	864	17,296	885	11	33	1,307	10	-	2,551	1,690	-	24,646
Education and Training	481	70,482	3,497	96	1,067	5,795	134	-	2,014	2,417	-	85,983
Garages and Petrol Stations	5,835	160	329	5	281	5	1	33	-	231	-	6,881
Health and Medical	4,148	750	1,256	-	11	15,409	6	-	-	805	-	22,385
Hotels	11,708	513	838	-	93	6	-	2,502	-	1,794	-	17,455
Industrial Subjects	61,794	9,309	14,079	222	161	851	198	39	1	3,693	2	90,348
Leisure, Entertainment, Caravans, etc.	26,798	43,111	1,766	13	43	149	12,332	329	-	455	61	85,056
Offices	39,380	33,965	31,664	828	103	1,386	441	50	83	5,032	-	112,932
Other	3,593	2,078	7,093	34	171	156	38	-	65	475	-	13,702
Petrochemical	7	-	7	-	6	-	-	-	-	-	-	20
Public Houses	5,615	81	1,401	-	36	-	16	731	-	121	-	8,000
Public Service Subjects	3,318	32,647	1,097	2,646	1,289	1,525	714	-	5	1,041	9	44,290
Quarries, Mines, etc.	103	-	263	-	5	-	-	-	-	-	-	370
Religious	376	1,126	259	23,602	106	-	14	-	9	25	-	25,516
Shops	95,469	12,822	16,237	145	695	143	160	561	4	4,246	-	130,481

Please see table footnotes on next page.

Table 5b (ctd): Total value¹ of reliefs awarded, by relief type and Property Class, as at 31 May 2019

£thousands

Property Class	Small Business Bonus Scheme relief	Charity relief ²	Empty Property relief	Religious Exemption	Rural relief ²	Disabled Rates relief	Sports Club relief ²	Transitional relief	Day Nursery relief	Other Mandatory reliefs ³	Other Discretionary reliefs ^{2,4}	Total value of reliefs awarded as at 31 May 2019
Sporting Subjects	5,666	546	316	1	13	-	1,412	-	-	1	20	7,976
Statutory Undertaking	392	19	4	0	4	-	-	-	-	8,223	-	8,642
All	266,470	232,393	82,452	27,604	4,160	65,689	15,532	4,326	9,216	30,309	92	738,242

The total number of reliefs awarded is more than the number of relief recipients as some recipients (properties) can receive more than one relief.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

1. The relief values are the awards given on the snapshot date, and do not necessarily reflect the cost of a given award over the full year - for example some reliefs will be awarded later in the year and will be backdated, while some may have been cancelled before the snapshot date - therefore the relief values as at the snapshot are likely to be an underestimate of total annual relief values.

Rateable values may also change during the course of the year, which would affect final annual relief values. Final audited figures for 2018-19 will be published in the Local Government Finance Statistics in February 2020 - these are not directly comparable to total values in Table 2 as Local Government Finance Statistics only include the cost to the Scottish Government of providing relief, but exclude the discretionary element paid by councils (see footnote 2).

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3. Other mandatory reliefs include: Renewable Energy relief, Fresh Start relief, New Start relief, Enterprise Areas relief, District Heating relief, Business Growth Accelerator relief (including Unoccupied Newbuild relief), New Fibre relief, Mobile Masts relief and Lighthouse relief.

4. Other discretionary reliefs include: Hardship relief, Stud Farm relief and Community Empowerment Act relief.

Small Business Bonus Scheme (SBBS) relief statistics

The Small Business Bonus Scheme (SBBS) was introduced in 2008 to provide non-domestic rates relief for small businesses in Scotland. The SBBS offers a discount of up to 100% on non-domestic rates bills for eligible properties. Whether a property is eligible for the SBBS and the level of relief received depends on the cumulative RV of all the properties in Scotland of which a ratepayer is in rateable occupation. Table 1 in the background notes shows the current and historic relief levels and associated RV thresholds.

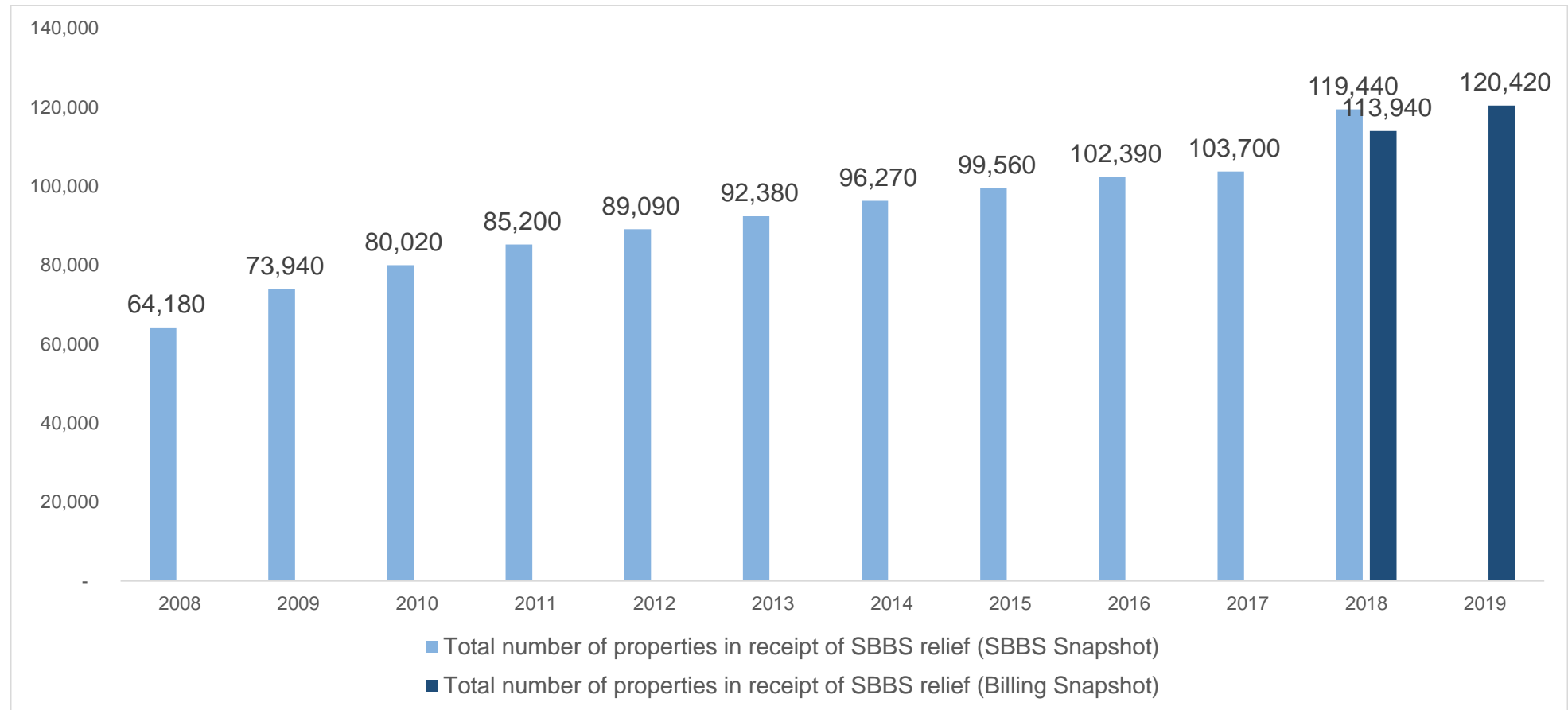
The SBBS relief is the most commonly awarded relief, accounting for 71% of all reliefs awarded, and 36% of the total value of reliefs as at 31 May 2019, with 47% of all properties on the Valuation Roll in receipt of it (Table 2).

Figures 2 and 3 show the number of properties in receipt of Small Business Bonus Scheme relief and the value of relief awarded over time. The number of SBBS recipients increased from 113,940 in 2018 to 120,420 in 2019. The value of relief awarded increased from £248m in 2018 to £266m in 2019.

In previous publications of SBBS statistics, the information was derived from annual summary returns from councils. The SBBS relief information (like all other relief information) in this publication is derived from the local authority billing snapshot – detailed property level information on reliefs awarded. Switching to a different source for the published SBBS statistics, while providing more detailed information, does result in a discontinuity in the time series, and care should be taken when comparing 2019 figures here with headline figures in previous SBBS publications.

The figures show the 2018 figures derived from both sources – 2018 being the last year that the local authority summary SBBS returns were collected – allowing for comparison between 2018 and 2019.

Figure 2: Properties in receipt of Small Business Bonus Scheme (SBBS) relief, as at the snapshot dates in each year from 2008 to 2019

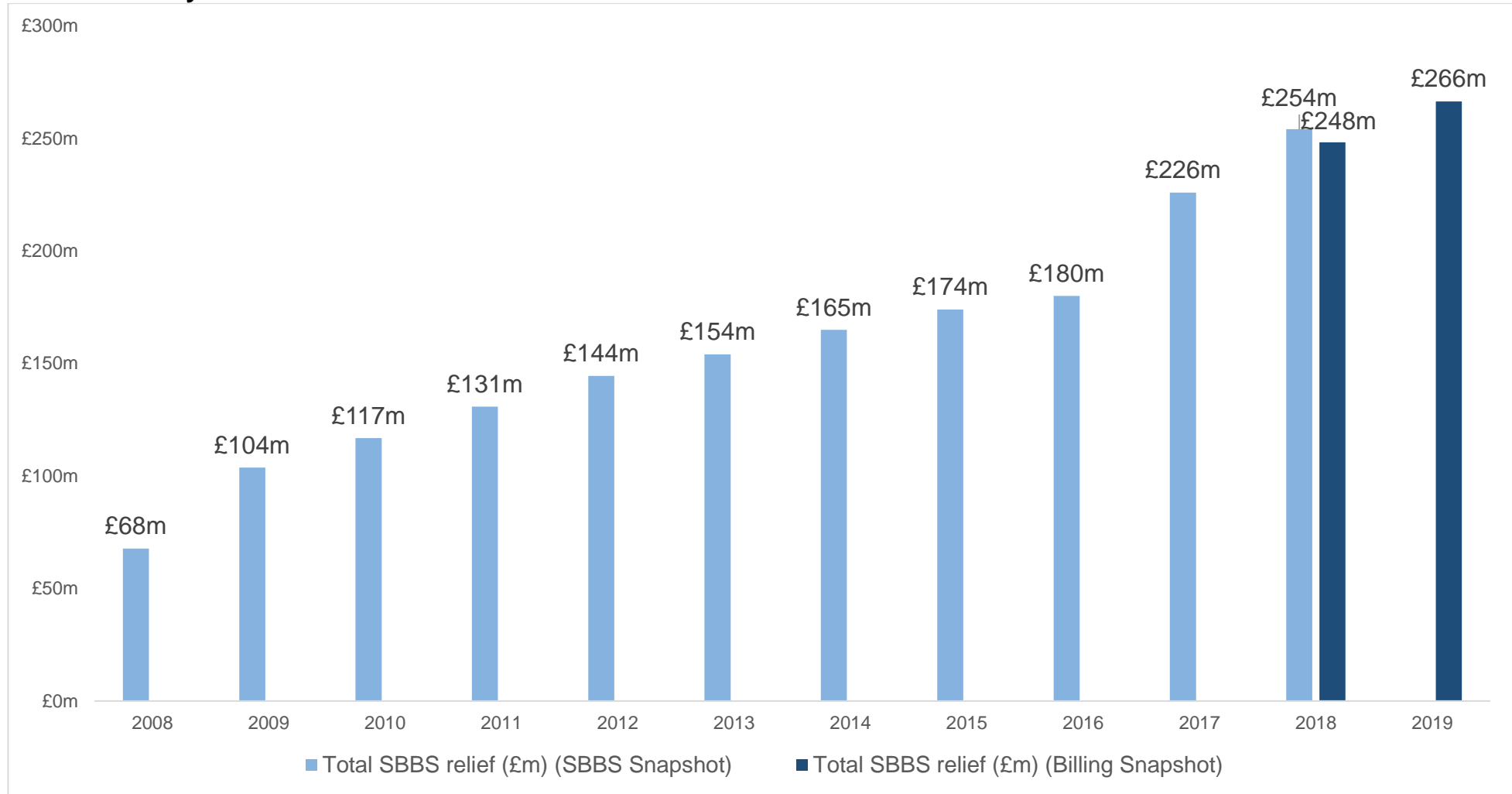


The snapshot dates for the summary SBBS return were generally in September each year.

The Billing Snapshot dates were 1 June 2018 and 31 May 2019.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

Figure 3: Properties in receipt of Small Business Bonus Scheme (SBBS) relief - total value of relief as at the snapshot dates in each year from 2008 to 2019



The snapshot dates for the summary SBBS return were generally in September each year.

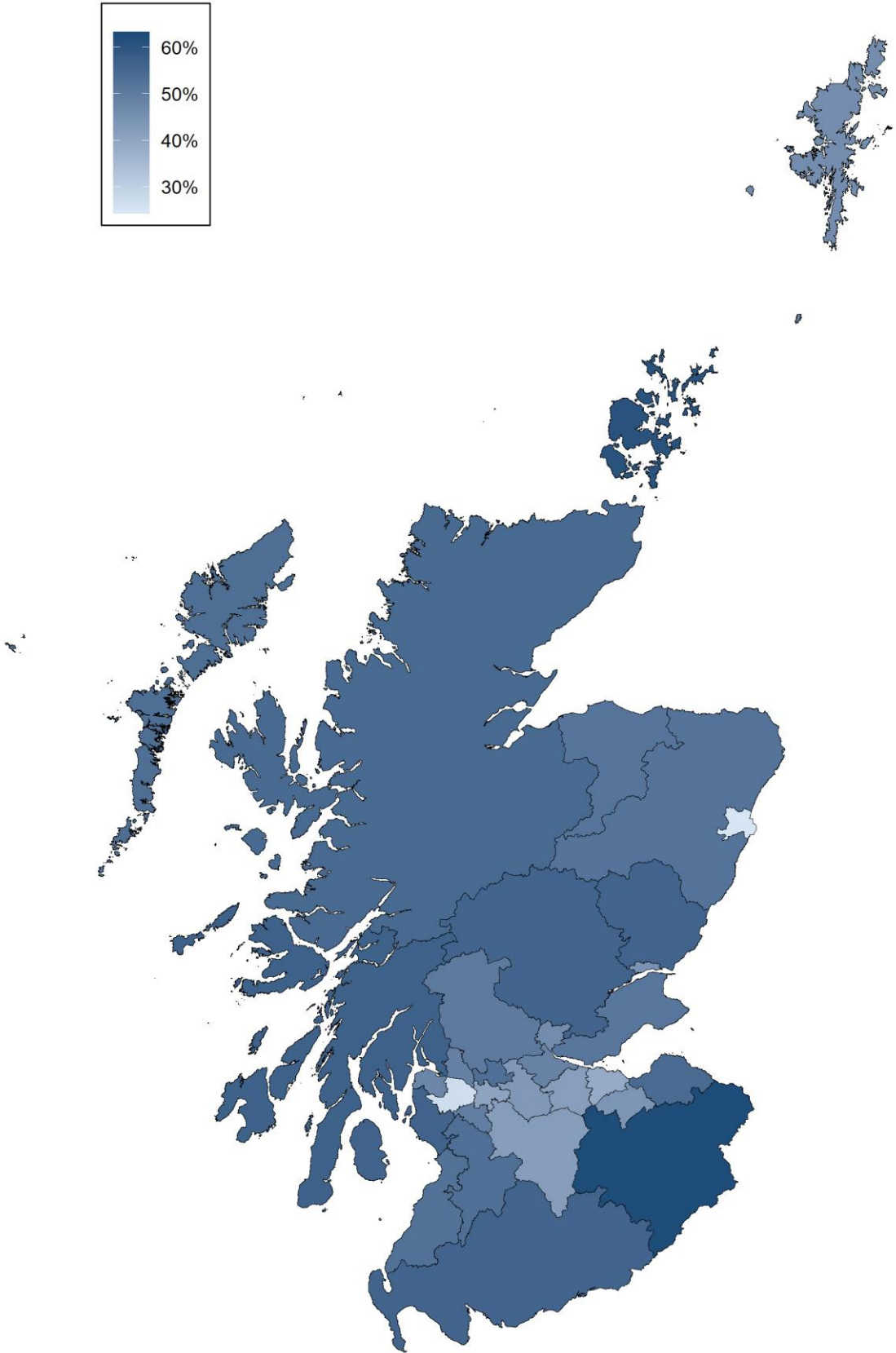
The Billing Snapshot dates were 1 June 2018 and 31 May 2019.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

Of the 120,420 SBBS reliefs recipients, the majority, 111,040, were in receipt of 100% relief at the snapshot date in 2019.

Table 6 shows the number of SBBS recipients by level of relief within each local authority. Overall, 47% of properties on the Valuation Roll were in receipt of SBBS relief at the end of May 2019, though this percentage varied between local authorities. Scottish Borders, Orkney Islands, and Argyll & Bute had the highest proportions of properties receiving SBBS (62%, 61% and 57% respectively) whereas Aberdeen City, Renfrewshire, and City of Edinburgh had the lowest proportions (25%, 27% and 39% respectively). Map 2 provides a visual representation of the proportion of properties on the Valuation Roll within each local authority receiving SBBS relief.

Map 2: Proportion of properties on the Valuation Roll receiving SBBS relief as at 31 May 2019, by Local Authority area



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Table 6: Number, proportion and relief value of properties in receipt of Small Business Bonus Scheme (SBBS) relief, by Local Authority, as at 1 June 2018 and 31 May 2019

Local Authority	1 June 2018					31 May 2019				
	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Number of properties receiving less than 100% SBBS relief ¹	Proportion of properties in each local authority receiving SBBS relief	Total value (£m) of SBBS reliefs awarded	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Number of properties receiving less than 100% SBBS relief ¹	Proportion of properties in each local authority receiving SBBS relief	Total value (£m) of SBBS reliefs awarded
Aberdeen City	2,000	1,810	190	20%	6.2	2,490	2,290	200	25%	7.9
Aberdeenshire	6,740	5,930	800	47%	12.1	7,480	6,670	810	52%	13.2
Angus	3,000	2,720	280	54%	5.3	3,110	2,910	200	56%	5.7
Argyll & Bute	5,100	4,800	300	54%	7.6	5,430	5,180	250	57%	8.5
City of Edinburgh	8,410	7,570	850	37%	25.3	8,920	8,050	870	39%	27.1
Clackmannanshire	660	620	40	41%	1.5	760	700	60	46%	1.7
Dumfries & Galloway	5,800	5,490	310	55%	9.0	6,010	5,700	310	56%	9.5
Dundee City	2,570	2,360	210	44%	6.7	2,610	2,420	200	44%	7.1
East Ayrshire	2,270	2,190	90	52%	4.9	2,380	2,280	100	53%	5.1
East Dunbartonshire	1,270	1,170	100	53%	3.6	1,290	1,190	100	53%	3.7
East Lothian	1,890	1,760	130	53%	4.4	1,980	1,860	120	54%	4.7
East Renfrewshire	840	770	70	47%	2.3	910	840	70	50%	2.5
Falkirk	2,300	2,130	170	44%	5.5	2,540	2,370	170	48%	6.2
Fife	7,210	6,450	760	50%	15.6	7,420	6,670	760	52%	16.4
Glasgow City	10,750	9,810	930	39%	30.4	11,270	10,310	960	40%	32.5
Highland	10,110	9,120	990	51%	17.1	10,960	9,890	1,080	55%	19.0
Inverclyde	1,110	1,050	70	46%	2.8	1,150	1,090	60	47%	3.0
Midlothian	1,290	1,190	100	41%	3.1	1,360	1,260	110	44%	3.5

Please see table footnotes on next page.

Table 6 (ctd): Number, proportion and relief value of properties in receipt of Small Business Bonus Scheme (SBBS) relief, by Local Authority, as at 1 June 2018 and 31 May 2019

Local Authority	1 June 2018					31 May 2019				
	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Number of properties receiving less than 100% SBBS relief ¹	Proportion of properties in each local authority receiving SBBS relief	Total value (£m) of SBBS reliefs awarded	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Number of properties receiving less than 100% SBBS relief ¹	Proportion of properties in each local authority receiving SBBS relief	Total value (£m) of SBBS reliefs awarded
Moray	2,440	2,200	240	46%	4.5	2,830	2,590	240	52%	5.0
Na h-Eileanan Siar	1,330	1,220	110	51%	2.0	1,440	1,330	110	53%	2.2
North Ayrshire	2,940	2,690	250	55%	5.7	3,040	2,790	250	56%	6.0
North Lanarkshire	4,370	4,050	330	43%	11.6	4,390	4,080	310	43%	11.9
Orkney Islands	1,560	1,480	80	60%	1.8	1,580	1,500	80	61%	1.8
Perth & Kinross	5,330	4,890	440	55%	10.1	5,590	5,170	430	56%	10.6
Renfrewshire	2,700	2,480	220	27%	6.9	2,680	2,470	210	27%	7.0
Scottish Borders	5,030	4,720	310	60%	8.1	5,270	4,960	310	62%	8.6
Shetland Islands	1,040	970	70	44%	1.3	1,090	1,020	80	46%	1.4
South Ayrshire	2,710	2,530	190	51%	5.6	2,830	2,650	180	53%	6.0
South Lanarkshire	4,290	3,950	350	41%	11.1	4,400	4,090	310	42%	11.5
Stirling	2,820	2,670	150	49%	5.7	3,020	2,850	170	51%	6.0
West Dunbartonshire	1,440	1,370	70	48%	3.8	1,470	1,400	70	49%	4.0
West Lothian	2,640	2,410	220	40%	6.8	2,730	2,520	220	42%	7.2
All	113,940	104,540	9,400	45%	248.2	120,420	111,040	9,380	47%	266.5

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

1. Most properties in receipt of less than 100% SBBS will receive 25% relief; however, some may receive a different relief percentage if receiving SBBS in combination with another relief.

Table 7 shows the number of SBBS recipients, broken down by reliefs percentage and property class. As at 31 May 2019, over a quarter (26%) of SBBS reliefs were awarded to shops, with almost another quarter (23%) to industrial subjects. Properties under the category 'Leisure, Entertainment, and Caravans, etc.' accounted for a further 16% of all recipients and offices for another 15%. Taken together, these four property classes accounted for 80% of all the SBBS relief awarded, and also for 84% of the total value of relief awarded. Looking at the proportion of properties on the Valuation Roll in receipt of SBBS, at 31 May 2019, the classes with the highest proportion of properties in receipt of SBBS were 'Leisure, Entertainment, and Caravans, etc.' (76%) and 'Sporting Subjects' (64%).

Table 7: Number, proportion and relief value of properties in receipt of Small Business Bonus Scheme (SBBS) relief, by Property Class, as at 1 June 2018 and 31 May 2019

Property Class	1 June 2018					31 May 2019				
	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Proportion of properties within class receiving SBBS relief	Proportion of all SBBS recipients within each property class	Total value (£m) of SBBS reliefs awarded	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Proportion of properties within class receiving SBBS relief	Proportion of all SBBS recipients within each property class	Total value (£m) of SBBS reliefs awarded
Advertising	140	110	8%	0%	0.1	140	110	8%	0%	0.1
Care Facilities	300	250	10%	0%	0.8	300	260	10%	0%	0.8
Communications	20	20	7%	0%	0.0	30	20	8%	0%	0.0
Cultural	380	280	27%	0%	0.9	350	270	24%	0%	0.9
Education and Training	170	130	5%	0%	0.5	170	140	5%	0%	0.5
Garages and Petrol Stations	2,530	2,320	60%	2%	5.6	2,580	2,370	61%	2%	5.8
Health and Medical	1,330	1,090	41%	1%	4.1	1,310	1,080	41%	1%	4.1
Hotels	3,190	2,930	56%	3%	10.5	3,550	3,290	60%	3%	11.7
Industrial Subjects	26,480	24,290	50%	23%	57.3	27,740	25,550	51%	23%	61.8
Leisure, Entertainment, Caravans, etc.	17,250	16,440	74%	15%	24.4	18,880	18,020	76%	16%	26.8
Offices	16,690	14,950	37%	15%	36.3	17,640	15,830	39%	15%	39.4
Other	2,960	2,690	18%	3%	3.2	3,310	3,010	20%	3%	3.6
Petrochemical	10	-	4%	0%	0.0	10	-	4%	0%	0.0
Public Houses	1,130	900	31%	1%	5.0	1,220	970	34%	1%	5.6

Please see table footnotes on next page.

Table 7 (ctd): Number, proportion and relief value of properties in receipt of Small Business Bonus Scheme (SBBS) relief, by Property Class, as at 31 May 2019

	1 June 2018					31 May 2019				
	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Proportion of properties within class receiving SBBS relief	Proportion of all SBBS recipients within each property class	Total value (£m) of SBBS reliefs awarded	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Proportion of properties within class receiving SBBS relief	Proportion of all SBBS recipients within each property class	Total value (£m) of SBBS reliefs awarded
Public Service Subjects	1,560	1,090	16%	1%	3.0	1,630	1,150	16%	1%	3.3
Quarries, Mines, etc.	70	70	11%	0%	0.1	80	70	11%	0%	0.1
Religious	180	140	3%	0%	0.3	200	160	3%	0%	0.4
Shops	30,870	28,420	57%	27%	90.6	31,510	29,170	59%	26%	95.5
Sporting Subjects	8,560	8,350	56%	8%	5.1	9,670	9,490	64%	8%	5.7
Statutory Undertaking	120	100	10%	0%	0.4	120	100	10%	0%	0.4
All	113,940	104,540	45%	100%	248.2	120,420	111,040	47%	100%	266.5

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

1. Most properties in receipt of less than 100% SBBS will receive 25% relief; however, some may receive a different relief percentage if receiving SBBS in combination with another relief.

Table 8 provides a breakdown of reliefs awarded in combination with SBBS. Of the 120,420 recipients of SBBS at the snapshot date in 2019, 9,380 were receiving less than 100% relief. Of these, 2,650 of these were also receiving another type of relief. Most frequently this was Empty Property relief (1,230), followed by Mandatory Charity relief (1,070) and Transitional relief (190).

Table 8: Properties in receipt of Small Business Bonus Scheme (SBBS) relief in combination with other reliefs, as at 31 May 2019

Other Relief Type	Number of properties receiving SBBS and another type of relief
Empty Property relief	1,230
Mandatory Charity relief	1,070
Transitional relief	190
Discretionary Sports Club relief	70
Mandatory Sports Club relief	50
Discretionary Charity Relief	20
Discretionary Rural Relief	20
Renewable Energy Relief	10
Day Nursery Relief	10
Business Growth Accelerator Relief	10
New Fibre Relief	-
All	2,650

Figures do not sum to total as some properties are in receipt of two different reliefs in addition to SBBS.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

Annexes

Annex A: Properties in receipt of Small Business Bonus Scheme (SBBS) relief and their RV, by RV Band and Local Authority, as at 31 May 2019, shows the number of properties in receipt of SBBS relief and their RV, by RV band and local authority, as at 31 May 2019. Annex A was traditionally presented in the SBBS publication and so for completeness is also included here, though please note that due to the change in sources outlined previously strict comparisons with previous years are not possible.

Annex B: Properties in receipt of relief that were zero-rated at the snapshot date of 31 May 2019, shows the number of zero-rated properties in receipt of relief, by relief type and local authority area at the snapshot date of 31 May 2019. Table 10 shows that around 100 zero-rated properties were in receipt of relief, of which the majority (70) were properties in Glasgow in receipt of Empty Property relief. Note that these properties are excluded from all other tables in the publication.

Annex A: Properties in receipt of Small Business Bonus Scheme (SBBS) relief and their Rateable Value (RV), by RV Band and Local Authority, as at 31 May 2019

Local Authority	RV less than or equal to £15,000		RV more than £15,000		Total SBBS recipients	
	Number of Properties	Total RV of properties ¹ receiving relief (£m)	Number of Properties	Total RV of properties ¹ receiving relief (£m)	Number of Properties	Total RV of properties ¹ receiving relief (£m)
Aberdeen City	2,380	16.4	110	1.9	2,490	18.2
Aberdeenshire	7,310	28.3	170	2.8	7,480	31.1
Angus	3,080	12.3	30	0.5	3,110	12.9
Argyll & Bute	5,360	17.9	70	1.1	5,430	19.0
City of Edinburgh	8,530	56.2	400	6.7	8,920	62.9
Clackmannanshire	740	3.6	20	0.3	760	3.9
Dumfries & Galloway	5,940	19.8	70	1.1	6,010	20.9
Dundee City	2,530	14.6	80	1.3	2,610	15.9
East Ayrshire	2,350	10.7	30	0.5	2,380	11.2
East Dunbartonshire	1,240	7.6	40	0.7	1,290	8.4
East Lothian	1,940	9.8	50	0.8	1,980	10.6
East Renfrewshire	870	5.2	30	0.6	910	5.8
Falkirk	2,480	12.9	60	1.1	2,540	13.9
Fife	7,270	35.0	150	2.5	7,420	37.6
Glasgow City	10,900	67.8	370	6.2	11,270	74.0
Highland	10,790	42.0	180	3.0	10,960	45.0
Inverclyde	1,130	6.1	20	0.3	1,150	6.5
Midlothian	1,320	7.2	40	0.8	1,360	7.9
Moray	2,770	10.4	60	1.0	2,830	11.4
Na h-Eileanan Siar	1,430	4.8	10	0.2	1,440	5.0
North Ayrshire	2,980	12.9	60	1.0	3,040	13.9
North Lanarkshire	4,260	24.7	140	2.2	4,390	27.0
Orkney Islands	1,560	3.9	20	0.3	1,580	4.2
Perth & Kinross	5,480	22.5	120	2.0	5,590	24.5

Please see table footnotes on next page.

Annex A (ctd): Properties in receipt of Small Business Bonus Scheme (SBBS) relief and their Rateable Value (RV), by RV Band and Local Authority, as at 31 May 2019

Local Authority	RV less than or equal to £15,000		RV more than £15,000		Total SBBS recipients	
	Number of Properties	Total RV of properties ¹ receiving relief (£m)	Number of Properties	Total RV of properties ¹ receiving relief (£m)	Number of Properties	Total RV of properties ¹ receiving relief (£m)
Renfrewshire	2,600	14.5	80	1.3	2,680	15.8
Scottish Borders	5,210	18.1	60	1.0	5,270	19.1
Shetland Islands	1,080	3.0	20	0.3	1,090	3.3
South Ayrshire	2,770	12.6	60	0.9	2,830	13.6
South Lanarkshire	4,270	23.9	130	2.1	4,400	26.0
Stirling	2,950	12.5	80	1.3	3,020	13.8
West Dunbartonshire	1,430	8.1	40	0.6	1,470	8.7
West Lothian	2,650	15.1	80	1.3	2,730	16.4
All	117,570	560.5	2,840	47.7	120,420	608.2

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

1. This refers to the total RV of all properties in receipt of SBBS relief, not the accumulated RV of all the properties held by the ratepayer claiming SBBS relief on a given property.

Annex B: Properties in receipt of relief that were zero-rated at the snapshot date of 31 May 2019

Local Authority	Small Business Bonus Scheme relief	Empty Property relief	Religious Exemption	Rural relief (mandatory and discretionary)	Charity relief (mandatory and discretionary)	Total reliefs awarded as at 31 May 2019
Angus	10	10	-	0	0	20
Argyll & Bute	-	-	0	-	-	-
City of Edinburgh	-	0	-	-	-	-
Dumfries & Galloway	0	-	-	-	-	-
East Lothian	-	10	-	-	-	10
Falkirk	0	-	-	-	-	-
Glasgow City	-	70	-	-	-	70
Na h-Eileanan Siar	-	0	-	-	-	-
Perth & Kinross	-	0	-	-	-	-
South Lanarkshire	-	0	-	-	-	-
All	10	90	0	0	0	100

Figures may not sum due to rounding.

These zero-rated properties receiving relief are excluded from all other tables.

"Properties" refers to subjects listed as separate entries in the Valuation Roll - and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

BACKGROUND NOTES

Data Sources

The data in this publication are derived from the snapshots of the local authority billing systems, provided annually to the Scottish Government, and snapshots of the Valuation Roll which we obtain from the Scottish Assessors, via their Government User's Portal. Information on reliefs for each property are linked to information from the Valuation Roll about the properties. The continued co-operation of Local Authorities in sharing their billing system snapshots is gratefully acknowledged.

The majority of the tables are based on the snapshots of the billing system and the Valuation Roll as at 31 May 2019. For comparison, some tables include figures from the snapshots at 1 June 2018.

Previous publications of Small Business Bonus scheme relief statistics were based on summary returns (SBBS totals) from local authorities. For this reason headline figures in previous SBBS publications are not comparable with the headline SBBS figures presented in this publication.

Definitions

Non-domestic rates 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 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 RV over £51,000 a large business supplement (2.6p in 2019-20) is also applied.

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 x 0.49 = £9,800 (before any reliefs)

If a non-domestic property has a RV of £60,000 then in 2019-20 the annual gross bill (before reliefs) would be:

Non-domestic rates bill = £60,000 x (0.49+0.026) = £30,960 (before any reliefs)

A number of reliefs are available for certain types of property, some of which are mandatory (i.e. they must be applied) and some are discretionary (i.e. local authorities have discretion as to their application). All reliefs are application-based, and the ratepayer must submit an application to the local authority (except in the case of exemptions – i.e. church relief and lighthouse relief – which are automatically granted at 100%). Recurrent annual applications are not necessarily required, though some councils do ask rate payers to reapply for certain types of relief annually. Reliefs are awarded as a percentage of the gross bill, and in some cases, notably SBBS, they are based on the rateable value of the property.

More detail about the SBBS relief in particular is set out below, although detailed information on each of the different types of rates relief are set out in the following guidance: <https://www.gov.scot/publications/local-government-finance-circular-5-2019-non-domestic-rates-relief-for-2019-2020/>

For example if the above property with gross bill of £30,960 was eligible for relief of 80% (e.g. mandatory charity relief) then the relief value would be:

Non-domestic relief value = £30,960 * 0.8 = £24,768, and their net bill would therefore be £30,960 * 0.2 = £6,192

SBBS offers a up to 100% relief 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 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).

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.

Background table 1 sets out the RV 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).

Background table 1: SBBS relief thresholds 2008-09 to 2019-20

	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

Reporting conventions

In general, figures in tables have been rounded to the nearest ten. Zero values are shown as a dash (-), values greater than zero but less than five are shown as 0 and values greater than five but less than ten are rounded up to ten.

Designated utilities

Specific local authorities have responsibility for utilities valued under the designated Assessors' regime:

- Electricity – South Lanarkshire Council
- Water – Fife Council
- Gas – West Dunbartonshire Council
- Docks and harbours – Falkirk Council
- Railways – Highland Council
- Canals – Highland Council
- Fixed-line communications – Renfrewshire Council

Further Information

More information on Non-Domestic Rates, including appeals procedures and reliefs, can be found in the Scottish Government's 'Brief Guide to Non-Domestic Rates' at:

<http://www.scotland.gov.uk/Topics/Government/local-government/17999/11199/brief-guide>

Further Local Government Finance statistics can be found at:

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

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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
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