

## PUBLIC SERVICES AND GOVERNMENT

# Non-Domestic Rates Relief Statistics, Scotland, 2021

## About this publication

This publication provides a snapshot of the reliefs and exemptions from Non-Domestic Rates that were in place on 1 June 2021.

The data in this publication is derived from the Billing System Snapshot, a property-level dataset of all reliefs being awarded at the snapshot date, provided to the Scottish Government by local authorities who administer Non-Domestic Rates. This data was matched with the Valuation Roll, maintained by the Scottish Assessors, to access more information about the individual properties in receipt of reliefs.

Detailed information on Non-Domestic Rates and reliefs can be found in the [Background Notes](https://www.mygov.scot/non-domestic-rates-relief), on <https://www.mygov.scot/non-domestic-rates-relief>, and in the detailed guidance for local authorities which is available on the Scottish Government's website.<sup>1</sup>

This publication is accompanied by two Excel documents. The “publication tables” workbook contains the tables presented in the body of the publication, some of which are expanded to include data for 2018, 2019, and 2020,<sup>2</sup> or to include additional columns which have been omitted from the body of the publication for presentational reasons. The “additional tables” workbook contains more detailed breakdowns of some figures presented in this publication and the publication tables.

## Relief values

The figures presented in this publication report the relief awards as at the snapshot date, and are likely to differ from the value of a given relief over the full year. In

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<sup>1</sup> Local Government Finance Circular 6/2021: <https://www.gov.scot/publications/local-government-finance-circular-6-2021-non-domestic-rates-relief-for-2021to-2022/>

<sup>2</sup> The 2020 billing snapshot was delayed by a month to allow for the introduction and processing of reliefs introduced in response to the COVID-19 pandemic.

calculating relief values for this publication, all awards reported in the billing snapshot are assumed to be in place for the entire financial year.

Reliefs may be awarded later in the year and backdated to the start of the year, and some awards may have been cancelled before the snapshot date, or may be cancelled before the end of the year. Any awards made after 1 June 2021 (regardless of whether they are backdated), or cancelled or expired before 1 June 2021, are not included in this publication.

The rateable values of properties may also change throughout the year, changing the tax base and thus changing the relief values.

The figures in this publication are in particular likely to underestimate the total values of the Small Business Bonus Scheme (SBBS) and Retail, Hospitality, Leisure, and Aviation (RHLA) reliefs for the full year. These issues are discussed in more detail in the section on [comparability to previous publications](#), as well as in the sections on the [SBBS](#) and [RHLA](#) reliefs.

It should also be noted that the value of reliefs presented here includes the full values of the discretionary reliefs, and not just the part funded by the Scottish Government. Some discretionary reliefs are partly or fully funded by local authorities. Other sources of Non-Domestic Rates Income (NDRI) data present only the Scottish Government's contribution to the value of reliefs. For instance, Scottish Local Government Finance Statistics (SLGFS)<sup>3</sup> show final, audited, relief values, which are the actual values of the reliefs for the entire year, and, unlike the relief values in this publication, include only the Scottish Government's contribution to the value of discretionary reliefs. Figures for 2021-22 are expected to be published in early 2023.

## COVID-19 reliefs

The 100% Retail, Hospitality, Leisure, and Aviation (RHLA) relief, introduced in 2020-21, continues to be available in 2021-22 to properties used for particular purposes in those sectors. This relief was automatically awarded in 2020-21, but in 2021-22 requires that an application be made.

The Basic Property Rate (poundage) was effectively frozen for a second year. In 2020-21, this was delivered through a 1.6% universal relief which was awarded to all properties, after the poundage was increased from its 2019-20 level of 49p to 49.8p. In 2021-22, the poundage was decreased to 49p. Due to this, the values of reliefs in 2021-22 are lower than they would have been had the poundage been increased in line with inflation. However, this does not affect the net amount that ratepayers pay.

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<sup>3</sup> The Scottish Local Government Financial Statistics:  
<http://www.gov.scot/collections/local-government-finance-statistics/#scottishlocalgovernmentfinancialstatistics>

## Comparability to previous publications

When comparing the figures presented in this publication to the data published for previous years, especially data on SBBS and RHLA reliefs, it should be kept in mind that due to application processes, including any reviews of awarded SBBS relief, the 2021 billing snapshot is likely to underestimate the number of properties receiving those reliefs.

From 1 April 2020, properties that are not in active occupation are not eligible for SBBS relief. To implement this policy change, several local authorities undertook reviews of SBBS between the 2020 and 2021 snapshots. These reviews may mean that some or all awards were cancelled and ratepayers were asked to reapply. Any application (including a reapplication) that was not received or processed by 1 June 2021 would not be reflected in this publication.

RHLA relief is also now application-based, rather than automatically awarded as in 2020-21. Due to the timing of the billing snapshot, any application for RHLA relief that was not received or processed by 1 June 2021, as with any other relief, would not be reflected in this publication. The relief can be backdated to the start of 2021-22 for applications made in respect of 2021-22. Since any property eligible for the relief in 2020-21 remains eligible in 2021-22 (provided it continues to fulfil the eligibility criteria), it is expected that further applications will be received and the value of the relief is likely to show a marked increase by the end of the year. Further information regarding the comparability of RHLA relief figures between the 2020 and 2021 snapshots can be found in the [section on RHLA relief](#).

# Key points

(as at 1 June 2021)

- There were 259,010 non-domestic properties on the Valuation Roll, of which 252,430 were not zero-rated and thus had a rates liability before reliefs are applied.
- Over two thirds (68% or 172,290) of the non-zero-rated properties were receiving relief, of which 158,790, or 63%, were in receipt of 100% relief.
- A total of 184,250 reliefs were in place (a property can receive more than one relief).
- The total value of all reliefs awarded as at 1 June 2021 was £1,236m, of which £1,117m was awarded to properties receiving 100% relief.
- Three reliefs (SBBS, Charity and RHLA) accounted for 86% of the number of all reliefs awarded, and for 83% of the value of all reliefs awarded.
- RHLA relief accounted for 10% of all reliefs awarded, but 43% of the value of all reliefs. Conversely, SBBS relief accounted for 65% of all reliefs awarded, but only 21% of the value of all reliefs.
- 111,180 properties were in receipt of 100% Small Business Bonus Scheme (SBBS) relief. Several local authorities undertook reviews of SBBS in 2021-22, which resulted in relief awards being cancelled and ratepayers invited to re-apply. As any application not received or processed by 1 June is not reflected in this publication, this figure is likely to increase.
- RHLA relief was awarded to 18,280 properties, with a value of £536m. In 2021-22, this relief requires an application (having been awarded automatically the year before), and applications may continue to be received, further increasing the number of properties receiving RHLA relief, and the value of this relief for 2021-22.
- Reliefs accounted for more than a third (37%) of the total gross Non-Domestic Rates bills in Scotland (excluding utilities). This is a decrease compared to 49% as at 1 July 2020, but still significantly above the 22% in 2019, largely due to the RHLA relief.

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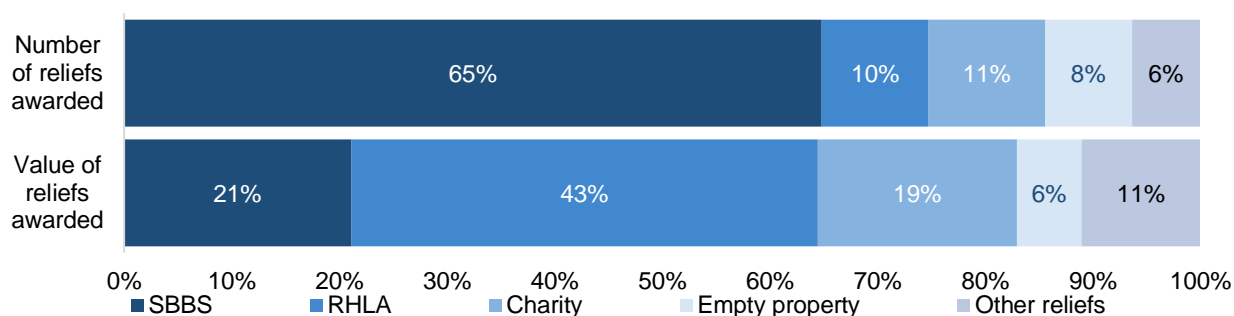
# Non-Domestic Rates reliefs as at 1 June 2021

## Numbers and types of reliefs awarded as at 1 June 2021, and comparison with 2020

As shown in Figure 1, Small Business Bonus Scheme (SBBS) relief accounted for nearly two thirds (65%) of all reliefs awarded, followed by Charity relief (11%) and Retail, Hospitality, Leisure, and Aviation (RHLA) relief (10%), and reliefs and exemptions for unoccupied properties (8%). RHLA relief however accounted for 43% of the value of all reliefs, followed by SBBS (21%) and Charity (19%) reliefs, and reliefs and exemptions for unoccupied properties (6%).

These four reliefs together accounted for 94% of all reliefs awarded, and 89% of the value of all reliefs awarded.

**Figure 1: Percentage of total reliefs awarded as at 1 June 2021, by number and value**



Figures may not sum due to rounding. Charity relief includes both the mandatory and discretionary elements. Empty property relief includes both reliefs and exemptions for unoccupied properties.

Table 1 shows the number of properties in receipt of relief, and the number of reliefs awarded as at the snapshot dates in both 2020 (1 July) and 2021 (1 June).

As at 1 June 2021, there were 184,250 reliefs awarded, with 172,290 properties receiving relief (some properties may be in receipt of more than one relief). More than two thirds (68%) of properties on the Valuation Roll were receiving relief.

A total of 158,790 properties (63% of properties on the Valuation Roll) were receiving 100% relief as at 1 June 2021. A majority of these (111,180, 44% of non-zero-rated properties on the Valuation Roll) were receiving SBBS relief.

The number and proportion of properties receiving relief, and the number and proportion of properties receiving 100% relief, have both decreased compared to the figures as at 1 July 2020. In 2020, 200,640 reliefs had been awarded to 186,600 properties, accounting for 74% of all properties on the Valuation Roll. 174,730 properties had been receiving 100% relief (70% of the Valuation Roll). However, the changes to SBBS and RHLA reliefs, mentioned above, will have directly affected the extent to which the 2020 and 2021 figures can be compared.

**Table 1: Number and proportion of properties in receipt of relief, and reliefs awarded, as at 1 July 2020 and 1 June 2021**

	2020 (as at 1 July)	2021 (as at 1 June)
Number of properties on Valuation Roll, including zero-rated properties;	257,470	259,010
of which non-zero-rated <sup>1</sup>	250,940	252,430
Number of properties receiving one or more reliefs <sup>2</sup>	186,600	172,290
Proportion of properties receiving one or more reliefs <sup>2</sup>	74%	68%
Number of properties receiving 100% relief; <sup>3</sup>	174,730	158,790
of which 100% Small Business Bonus Scheme (SBBS) relief <sup>8</sup>	117,420	111,180
of which 100% Retail Hospitality, Leisure, and Aviation (RHLA) relief <sup>9</sup>	23,760	15,510
of which 100% other relief <sup>4</sup>	27,720	28,150
of which a combination of SBBS and RHLA relief <sup>5,8,9</sup>	3,290	1,970
of which a combination of SBBS and other relief <sup>4,8</sup>	1,190	1,180
of which a combination of RHLA and other relief <sup>4,9</sup>	1,360	800
Proportion of properties receiving 100% relief;	70%	63%
of which 100% Small Business Bonus (SBBS) relief <sup>8</sup>	47%	44%
of which 100% RHLA relief <sup>9</sup>	9%	6%
of which 100% other relief <sup>4</sup>	11%	11%
of which a combination of SBBS and RHLA relief <sup>5,8,9</sup>	1%	1%
of which a combination of SBBS and other relief <sup>4,8</sup>	0%	0%
of which a combination of RHLA and other relief <sup>4,9</sup>	1%	0%
<b>Total number of reliefs awarded <sup>6,7</sup></b>	<b>200,640</b>	<b>184,250</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

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

Reliefs reported as being awarded to zero-rated properties are excluded from this table. Except where noted otherwise.

1. Zero-rated properties are those which have their rateable values set to 0, e.g. properties under reconstruction.

2. For 2020, this excludes properties receiving only the 1.6% universal relief.

3. For 2020, '100% relief' is in effect a 98.4% relief, combined with the 1.6% universal relief awarded to every property.

4. Other reliefs include all reliefs except SBBS and RHLA relief.

5. Also includes properties receiving SBBS, RHLA, and another relief.

6. 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.

7. For 2020, this excludes the 1.6% universal relief.

8. Several councils undertook reviews of SBBS awards between the 2020 and 2021 awards, which may result in a lower number of recipients being reported at the 2021 snapshot.

9. The RHLA relief requires an application in 2021-22, having previously been awarded automatically.

## Number, proportion and value of reliefs by relief

Table 2 shows the number, proportion and value of reliefs awarded by relief at the snapshot date in 2021. Comparable figures for 2018, 2019, and 2020 can be found in the expanded version of the table in the publication tables workbook.

The most frequently awarded relief was SBBS relief, followed by RHLA relief, Charity relief, and the reliefs and rates exemptions awarded to unoccupied properties. Combined, these reliefs accounted for 94% of all reliefs awarded as at 1 June 2021, and for 89% of the value of all reliefs. Almost seven out of ten properties on the Valuation Roll were awarded one of these four reliefs.

The total value of all reliefs awarded was £1,236m. This includes the reliefs funded both by the Scottish Government and by local authorities (which contribute 25% to the value of most discretionary reliefs they choose to award).

This is a decrease of £443m compared to the value of reliefs as at 1 July 2020, when the total was £1,679m. A significant factor in this decrease is the fact RHLA relief was made application-based in 2021-22, the value of which has decreased to £536m (a decrease of £368m compared to £904m as at 1 July 2020), so the comparability issues mentioned above should be taken into account when assessing these figures against each other.

The 2020 total also includes the 1.6% universal relief, which was awarded in 2020-21 to all properties to effectively reverse the poundage increase that year. This relief was valued at £61m as at 1 July 2020. In 2021-22, the poundage reverted to 2019-20 levels, so the universal relief was discontinued. This change did not result in higher net bills to ratepayers compared to either 2019-20 or 2020-21.

Table 2a shows the number of reliefs awarded by relief type on the snapshot dates in 2018, 2019, 2020, and 2021. It shows that in the period between 2018 and 2020, for most reliefs the number of recipients increased or remained broadly constant (note that for 2018 some reliefs are listed as 'unknown' as we are unable to determine the types from available data).

In 2021, Table 2a shows that some reliefs, notably SBBS and RHLA reliefs, have fewer recipients than they did in 2020. This is due to several reasons including fewer recipients of RHLA relief due to it being made application-based in 2021-22, and several local authorities running reviews of SBBS awards following the removal of eligibility for unoccupied properties on 1 April 2020, which may lead to reliefs being cancelled and ratepayers being required to submit a new application.



**Table 2: Number, proportion and value of reliefs awarded, by relief, as at 1 June 2021**

Relief	Number of reliefs awarded	Reliefs awarded by type as a proportion of all reliefs	Proportion of all properties on the VR that receive relief	Relief value <sup>1</sup> (£m)
Small Business Bonus Scheme (SBBS) relief <sup>2</sup>	119,490	64.8%	47.3%	260.8
Retail, Hospitality, Leisure, and Aviation Relief (RHLA) relief <sup>3</sup>	18,280	9.9%	7.2%	535.7
Charity relief (mandatory and discretionary) <sup>4</sup>	19,910	10.8%	7.9%	228.7
Empty Property relief and exemptions	14,920	8.1%	5.9%	74.3
Religious exemptions	4,580	2.5%	1.8%	27.2
Rural relief (mandatory and discretionary) <sup>4</sup>	2,170	1.2%	0.9%	3.9
Disabled Rates relief	1,930	1.0%	0.8%	64.0
Sports Club relief (mandatory and discretionary) <sup>4</sup>	1,380	0.7%	0.5%	13.0
Day Nursery relief	740	0.4%	0.3%	9.5
Renewable Energy relief	300	0.2%	0.1%	6.7
Business Growth Accelerator (BGA) relief	160	0.1%	0.1%	8.5
Fresh Start relief	160	0.1%	0.1%	1.9
Lighthouse relief	150	0.1%	0.1%	0.4
Enterprise Areas relief	100	0.1%	0.0%	0.7
District Heating relief	20	0.0%	0.0%	0.4
Transitional relief <sup>5</sup>	0	0.0%	0.0%	0.0
Mobile Masts relief	0	0.0%	0.0%	0.0
Hardship relief <sup>4</sup>	-	-	-	-
Community Empowerment Act relief <sup>4</sup>	-	-	-	-
New Fibre relief	-	-	-	-
Stud Farms relief <sup>4</sup>	-	-	-	-
<b>All reliefs</b>	<b>184,250</b>	<b>100.0%</b>	<b>73.4%</b>	<b>1,235.5</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

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

Reliefs reported as being awarded to zero-rated properties are excluded from this table.

1. The relief values are the awards given as at the snapshot date, and do not necessarily reflect the cost of a given award over the full year.

2. Several councils undertook reviews of SBBS awards between the 2020 and 2021 awards, which may result in a lower number of recipients being reported at the 2021 snapshot.

3. The RHLA relief requires an application in 2021-22, having previously been awarded automatically.

4. The value of discretionary reliefs includes both the Scottish Government's contribution and the councils' own contribution to the cost. Other published data on reliefs includes only the Scottish Government's contribution to the costs of reliefs.

5. In 2020 and 2021, hospitality properties are eligible for the RHLA relief, which cannot be combined with transitional relief. This has led to a significant decrease in the number of properties awarded transitional relief.

**Table 2a: Number of reliefs awarded by relief type, as at 1 June 2018, 31 May 2019, 1 July 2020, and 1 June 2021**

Relief type	1 June 2018	31 May 2019	1 July 2020	1 June 2021
Small Business Bonus Scheme (SBBS) relief <sup>1</sup>	113,940	120,420	125,980	119,490
Retail, Hospitality, Leisure, and Aviation Relief (RHLA) relief <sup>2</sup>			28,400	18,280
Charity relief	20,320	20,630	20,370	19,910
Empty Property relief and exemptions	15,380	15,340	14,060	14,920
Religious exemptions	4,810	4,760	4,570	4,580
Rural relief	2,280	2,280	2,210	2,170
Disabled Rates relief	2,040	2,000	1,930	1,930
Sports Club relief	1,560	1,760	1,510	1,380
Day Nursery relief <sup>3</sup>	unknown	700	730	740
Renewable Energy relief	110	290	230	300
Business Growth Accelerator (BGA) relief <sup>4</sup>	unknown	300	240	160
Fresh Start relief	40	210	160	160
Lighthouse relief <sup>5</sup>	unknown	60	150	150
Enterprise Areas relief	100	80	100	100
District Heating relief	10	10	10	20
Transitional relief <sup>3,6</sup>	unknown	850	0	0
Mobile Masts relief <sup>5</sup>	unknown	-	0	0
Hardship relief	-	-	-	-
Community Empowerment Act relief <sup>5</sup>	unknown	60	-	-
New Fibre relief <sup>7</sup>		20	-	-
Stud Farms relief	-	-	-	-
New Start relief	10	-		
Unknown relief <sup>8</sup>	650	-		
<b>All reliefs (excluding 1.6% universal relief for 2020)</b>	<b>161,220</b>	<b>169,760</b>	<b>200,640</b>	<b>184,250</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

"Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Reliefs reported as being awarded to zero-rated properties are excluded from this table.

1. Several councils undertook reviews of SBBS awards between the 2020 and 2021 awards, which may result in a lower number of recipients being reported at the 2021 snapshot.

2. The RHLA relief requires an application in 2021-22, having previously been awarded automatically.

3. The majority of councils were not able to report transitional relief and nursery relief recipients at the 2018 snapshot date, mainly due to software limitations. These figures have been excluded.

4. Although BGA relief was introduced on 1 April 2018, no BGA recipients were reported in the 2018 snapshot due to software issues and few applications having been received by 1 June 2018.

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

6. In 2020 and 2021, hospitality properties are eligible for the RHLA relief, which cannot be combined with transitional relief. This has led to a significant decrease in the number of properties awarded transitional relief.

7. New Fibre relief was introduced on 1 April 2019.

8. In the 2018 snapshot some councils were unable to 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 recorded with a separate relief code.

## Reliefs awarded by Local Authority

Table 3 shows the number and proportion of properties in receipt of relief, the relief value and the proportion of gross bills in receipt of relief, by local authority, at the snapshot date in 2021. Comparable figures for 2018, 2019, and 2020 can be found in the expanded version of the table in the publication tables workbook. Map 1 presents the proportion of properties in each local authority receiving relief.

More than two thirds (68%) of all properties on the Valuation Roll were receiving a relief as at 1 June 2021 – this compares with 74% as at 1 July 2020. In thirteen local authorities, more than three quarters of all properties were in receipt of a relief; the highest proportions of properties receiving relief were in Orkney (85%) and the Scottish Borders (81%), while the lowest could be found in Aberdeen City (34%) and Renfrewshire (41%).

The value of reliefs, and the number of properties receiving relief, have decreased in most local authorities. This is primarily due to fewer ratepayers claiming RHLA relief (as at 1 June 2021) than as at 1 July 2020, when it had been awarded automatically to a large majority of eligible properties, as well as due to the lower poundage, and in some local authorities due to reviews of SBBS awards.

Across Scotland, the value of reliefs decreased by 26%, and the number of properties receiving relief by 8%, compared to the figures as at 1 July 2020.<sup>4</sup>

The value of reliefs has decreased in all local authorities, primarily due to the £368m decrease in the value of RHLA relief. Most local authorities also saw a decrease in the number of properties receiving relief compared to 1 July 2020.

In total, reliefs accounted for more than two thirds (37%) of the total gross bill for all non-domestic properties excluding designated utilities. This is a decrease compared to 49% in 2020, but still significantly above the 22% as at 31 May 2019 (as shown in the expanded version of Table 3 in the publication tables workbook), the latter difference being largely as a result of RHLA relief in 2020-21 and 2021-22.

A detailed breakdown of the number of reliefs awarded for each relief and local authority is available in table A in the additional tables workbook.

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<sup>4</sup> Excluding the 1.6% universal relief awarded to all properties in 2020-21.

**Table 3: Number of properties in receipt of relief and total value of reliefs, by Local Authority, as at 1 June 2021**

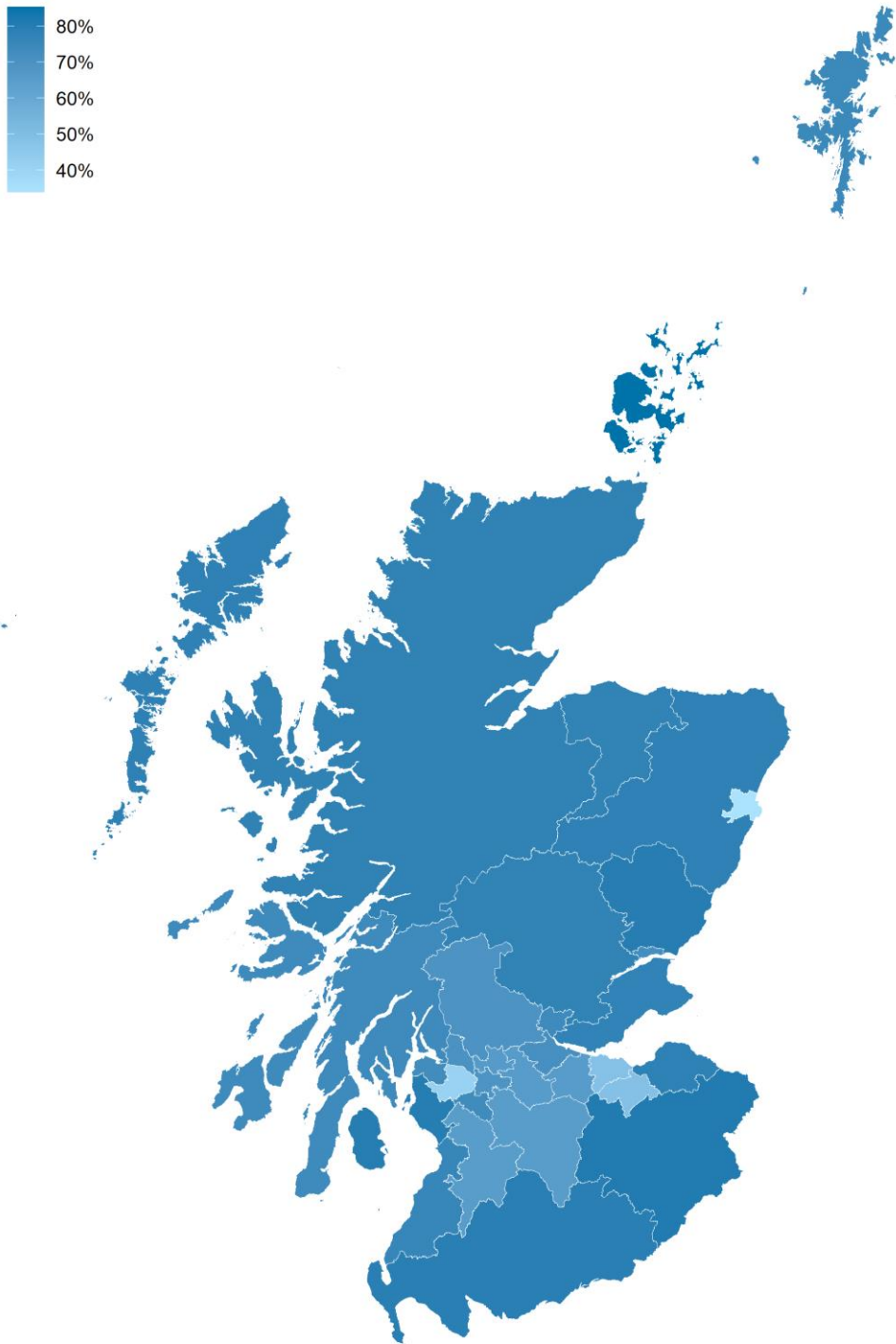
Local Authority	Number of properties receiving one or more reliefs	Proportion of properties receiving one or more reliefs	Value <sup>1</sup> (£m) of all reliefs	Total value of reliefs as a proportion of total gross bill <sup>1, 2</sup> for all properties on the Valuation Roll
Aberdeen City	3,310	34%	83.0	28%
Aberdeenshire	10,280	78%	39.2	26%
Angus	4,300	80%	17.1	42%
Argyll & Bute	7,070	73%	23.4	42%
City of Edinburgh	11,060	48%	181.8	38%
Clackmannanshire	1,230	74%	6.2	29%
Dumfries & Galloway	7,980	79%	26.4	37%
Dundee City	4,220	72%	42.8	45%
East Ayrshire	2,990	65%	16.2	39%
East Dunbartonshire	1,590	66%	13.0	39%
East Lothian	2,950	78%	16.2	40%
East Renfrewshire	1,330	73%	9.4	45%
Falkirk	3,750	71%	25.3	28%
Fife	10,910	77%	63.8	40%
Glasgow City	18,970	69%	221.7	44%
Highland	15,640	78%	68.7	41%
Inverclyde	1,770	73%	11.0	40%
Midlothian	1,500	49%	13.6	31%
Moray	4,020	77%	16.9	26%
Na h-Eileanan Siar	2,190	78%	5.7	42%
North Ayrshire	4,290	80%	22.3	39%
North Lanarkshire	6,770	66%	45.2	31%
Orkney Islands	2,210	85%	5.3	36%
Perth & Kinross	7,470	77%	39.3	48%
Renfrewshire	4,100	41%	44.5	42%
Scottish Borders	7,030	81%	22.1	42%
Shetland Islands	1,760	75%	6.1	20%
South Ayrshire	4,080	76%	26.9	46%
South Lanarkshire	6,920	65%	49.6	31%
Stirling	4,130	69%	28.6	46%
West Dunbartonshire	2,110	70%	13.6	36%
West Lothian	4,360	66%	30.6	30%
<b>Scotland</b>	<b>172,290</b>	<b>68%</b>	<b>1,235.5</b>	<b>37%</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-". "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Reliefs reported as being awarded to zero-rated properties are excluded from this table. The RHLA relief requires an application in 2021-22, having previously been awarded automatically. The total number of reliefs awarded is more than the number of relief recipients as some properties can receive more than one relief. Tables A and D in the additional tables workbook show the number and value of reliefs awarded by relief and local authority.

1. The relief values are the awards given as at the snapshot date, and do not necessarily reflect the cost of a given award over the full year. The value of discretionary reliefs includes both the Scottish Government's contribution and the councils' own contribution to the cost.

2. The gross bills exclude designated utility entries which were not in receipt of relief as at the snapshot dates, as these would distort the proportions for those local authorities that have responsibility for designated utilities.

**Map 1: Proportion of properties on the Valuation Roll receiving relief as at 1 June 2021, by Local Authority area**



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## Reliefs awarded by Property Class

Table 4 shows the proportion of properties within each property class receiving a relief, and the value of those reliefs.

Property classes closely linked to the RHLA sectors, such as hotels, public houses, shops, and leisure and entertainment properties continue to have high proportions of properties receiving relief, although the proportions are lower than they were as at 1 July 2020. The lowest proportions of properties receiving reliefs were in advertising properties, and those in the petrochemicals industry.

It should be noted that the eligibility for RHLA relief is defined by use of property,<sup>5</sup> whereas the property class is the Scottish Assessors' description of the type of property – it is therefore possible that, for example, a property listed as a 'shop' was used to provide financial services and was therefore not eligible for RHLA relief.

Table B in the additional tables workbook shows the breakdown of the number of reliefs by property class and relief, while Table E in the same workbook shows the values of those reliefs.

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<sup>5</sup> The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021: <https://www.legislation.gov.uk/ssi/2021/151/made>.

**Table 4: Proportion of properties receiving relief, and value of reliefs, by property class, as at 1 June 2021**

Property Class	1 June 2021	
	Proportion of properties in each class receiving one or more reliefs	Relief value <sup>1</sup> (£m)
Advertising	7%	0.1
Care Facilities	84%	54.2
Communications	15%	0.1
Cultural	90%	25.5
Education and Training	34%	84.4
Garages and Petrol Stations	77%	18.5
Health and Medical	52%	21.2
Hotels	80%	115.3
Industrial Subjects	62%	106.4
Leisure, Entertainment, Caravans, etc.	91%	124.5
Offices	57%	107.2
Other	44%	16.2
Petrochemical	7%	0.2
Public Houses	82%	46.9
Public Service Subjects	58%	60.0
Quarries, Mines, etc.	32%	0.4
Religious	86%	25.4
Shops	79%	411.1
Sporting Subjects	76%	11.6
Statutory Undertaking	33%	6.4
<b>All</b>	<b>68%</b>	<b>1,235.5</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

"Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Reliefs reported as being awarded to zero-rated properties are excluded from this table.

Several councils undertook reviews of SBBS awards between the 2020 and 2021 awards, which may result in a lower number of recipients being reported at the 2021 snapshot.

The RHLA relief requires an application in 2021-22, having previously been awarded automatically.

Tables B and E in the additional tables workbook show the number and value of reliefs awarded by relief and property class.

Property class is a classification used by the Scottish Assessors to describe the type of a property, and may not accurately reflect its use. For example, a property classified as a 'shop' may in fact be used to offer financial services.

1. The relief values are the awards given as at the snapshot date, and do not necessarily reflect the cost of a given award over the full year. The value of discretionary reliefs includes both the Scottish Government's contribution and the councils' own contribution to the cost. Other published data on reliefs includes only the Scottish Government's contribution to the costs of reliefs.

## **Properties receiving 100% relief**

Most properties receiving relief as at 1 June 2021 were in receipt of 100% relief: 158,790 properties received reliefs which either alone, or through a combination of several reliefs, amounted to 100% of the gross bill. This accounts for 92% of all properties receiving reliefs, or 63% of all non-zero-rated properties on the Valuation Roll.

The value of reliefs awarded to properties receiving 100% relief was £1,117m, which is 90% of the value of all reliefs.

Table 5 shows the number of properties receiving 100% relief, and the value of all reliefs awarded to those properties, as at 1 June 2021. Due to the need for applications where there was none last year (for RHLA relief, and for SBBS where reviews took place), and the timing of the billing snapshot, these figures are likely to underestimate the actual number of properties receiving 100% relief in 2021-22, and the value of those reliefs. Applications may be received after the snapshot date, and reliefs awarded and backdated to the start of eligibility.



**Table 5: Number of properties in receipt of 100% relief and total value of reliefs awarded to properties receiving 100% relief, by Local Authority, as at 1 June 2021**

Local Authority	Number of properties receiving 100% relief	Value <sup>1</sup> of reliefs awarded to properties receiving 100% relief (£m)
Aberdeen City	2,790	72.1
Aberdeenshire	9,490	36.8
Angus	4,030	16.4
Argyll & Bute	6,800	22.1
City of Edinburgh	9,250	150.7
Clackmannanshire	1,060	5.4
Dumfries & Galloway	7,630	25.0
Dundee City	3,850	38.0
East Ayrshire	2,850	15.6
East Dunbartonshire	1,510	12.5
East Lothian	2,760	14.3
East Renfrewshire	1,270	9.2
Falkirk	3,500	24.4
Fife	10,100	58.4
Glasgow City	16,920	199.6
Highland	14,730	63.5
Inverclyde	1,640	10.2
Midlothian	1,280	10.1
Moray	3,720	14.2
Na h-Eileanan Siar	2,110	5.4
North Ayrshire	3,980	20.8
North Lanarkshire	6,150	43.4
Orkney Islands	2,140	5.3
Perth & Kinross	6,990	35.3
Renfrewshire	3,760	42.3
Scottish Borders	6,640	20.9
Shetland Islands	1,680	5.9
South Ayrshire	3,840	25.2
South Lanarkshire	6,540	46.9
Stirling	3,960	25.9
West Dunbartonshire	1,980	12.8
West Lothian	3,830	28.9
<b>Scotland</b>	<b>158,790</b>	<b>1,117.1</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

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

Reliefs reported as being awarded to zero-rated properties are excluded from this table.

Several councils undertook reviews of SBBS awards between the 2020 and 2021 awards, which may result in a lower number of recipients being reported at the 2021 snapshot.

The RHLA relief requires an application in 2021-22, having previously been awarded automatically. Table includes all non-zero-rated properties for which reliefs in any combination resulted in a 100% reduction in non-domestic rates bills.

1. The relief values are the awards given as at the snapshot date, and do not necessarily reflect the cost of a given award over the full year. 100% reliefs may include discretionary reliefs, the value of which reliefs includes both the Scottish Government's contribution and the councils' own contribution.

# Small Business Bonus Scheme (SBBS) relief statistics

The Small Business Bonus Scheme (SBBS) was introduced in 2008, and provides Non-Domestic Rates relief for small premises in Scotland. It offers a relief of up to 100% on Non-Domestic Rates bills for eligible properties. Whether a property is eligible for SBBS relief and what level of relief it is eligible for depends on the cumulative rateable value of all the properties in Scotland of which a person is in rateable occupation. Currently, a ratepayer whose properties have a cumulative rateable value not exceeding £35,000 may be eligible for SBBS relief for each individual property with a rateable value of up to £18,000. The current and historic eligibility criteria are presented in Table 12.

SBBS relief was the most commonly awarded relief, and accounted for 65% of all reliefs awarded, and 21% of the total value of reliefs, as at 1 June 2021. Just under half of all properties on the Valuation Roll (47%) were in receipt of SBBS relief (see Table 2).

Figures 2 and 3 show the number of properties in receipt of SBBS relief and the value of relief awarded over time. The number of SBBS recipients decreased from 125,980 in 2020 to 119,490 in 2021. The value of relief awarded as at 1 June 2021 decreased to £261m, compared to £279m as at 1 July 2020, in part due to the reviews of SBBS awards.

At the 2020 billing snapshot, the RHLA relief had partly displaced SBBS (as well as other reliefs), as the RHLA relief was awarded automatically to all identified eligible properties, some of which may have otherwise been awarded SBBS relief. In 2021-22, the RHLA relief requires an application, meaning it is less likely to displace other reliefs (though it may, for eligible properties, supplement other reliefs to a total of 100%).

In publications of SBBS statistics prior to 2019 the information was derived from annual summary returns. This data collection was discontinued after 2018, and the SBBS relief information (like all other relief information) in this publication is derived from the Billing System Snapshot – detailed property-level information on reliefs awarded as at the snapshot date, provided to the Scottish Government by local authorities. Switching to a different source for the published SBBS statistics, while providing more detailed information, did result in a discontinuity in the time series, and care should be taken when comparing figures from 2019 or later with pre-2019 figures.

Figures 2 and 3 show the 2018 statistics 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. Due to the different timing of the two returns (the SBBS returns typically in mid-September, while the billing snapshot is collected in early June), the SBBS returns were able to take into account applications received later in the year, and so reported a higher number of SBBS recipients.

## Reviews of SBBS

A requirement for properties to be occupied in order to be eligible for SBBS was introduced on 1 April 2020. There were no changes to SBBS eligibility in 2021-22. Any property that was eligible in 2020-21 remains eligible in 2021-22, provided that the property rateable value, and the ratepayer's cumulative rateable value, did not increase beyond the existing thresholds.

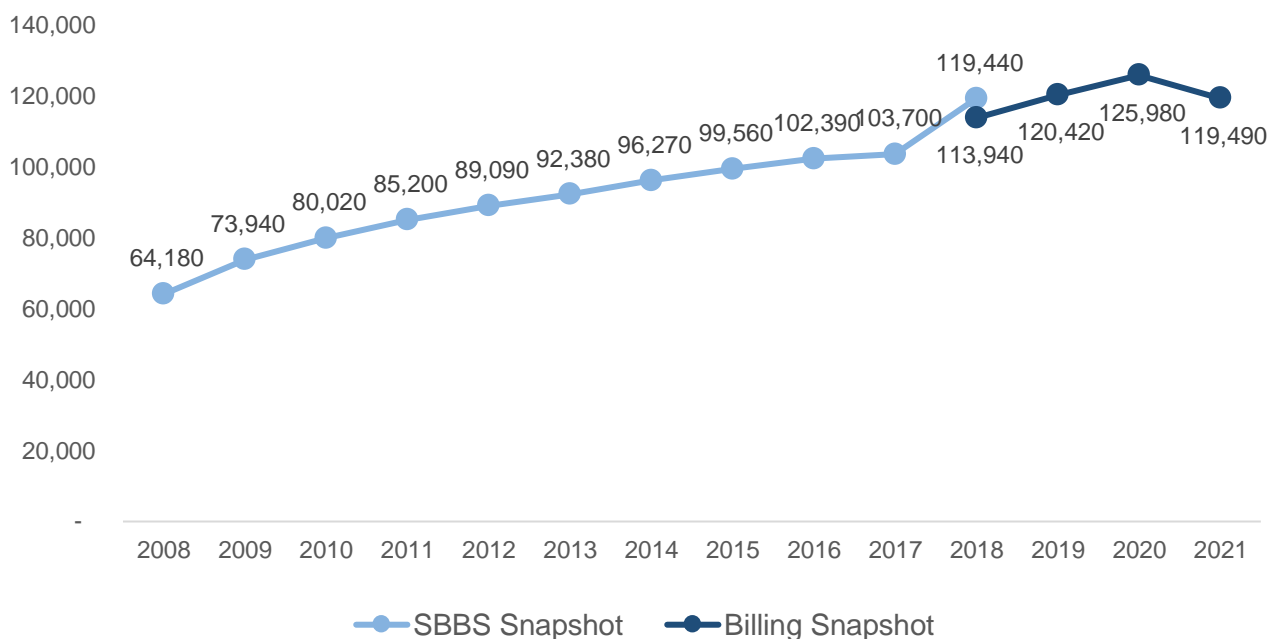
Before the introduction of this requirement, local authorities have tended to roll over relief from one year to the next, with only periodic reviews of awards. However, following the introduction of the removal of eligibility for SBBS relief for unoccupied properties, more local authorities than would have otherwise been the case have reviewed their SBBS awards, including some between the 2020 and 2021 snapshots.

The 2021 billing snapshot reports fewer SBBS recipients compared to the 2020 snapshot, in part due to unoccupied properties no longer receiving SBBS relief, as well as due to the review processes which may temporarily reduce the number of recorded SBBS recipients.

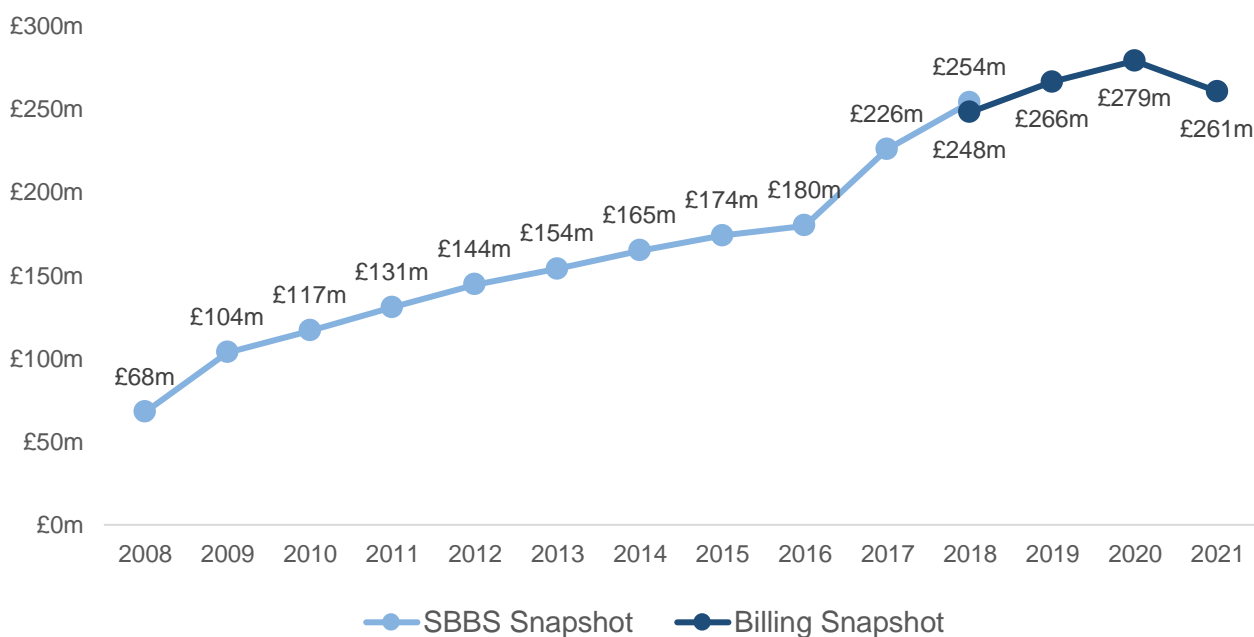
These reviews may include some or all awards being cancelled, and ratepayers required to reapply, or assessment forms being sent out to ratepayers, and non-returns resulting in a cancellation of reliefs.

Ratepayers may (re)apply for the relief at any point, and awards may be backdated to the start of the year. Any application received or processed after 1 June 2021 would not be reflected in this publication, so this publication is likely to underestimate the actual number of properties receiving SBBS relief in 2021-22, and the value of this relief.

**Figure 2: Number of properties in receipt of Small Business Bonus Scheme (SBBS) relief, as at the snapshot dates in each year from 2008 to 2021**



**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 2021**



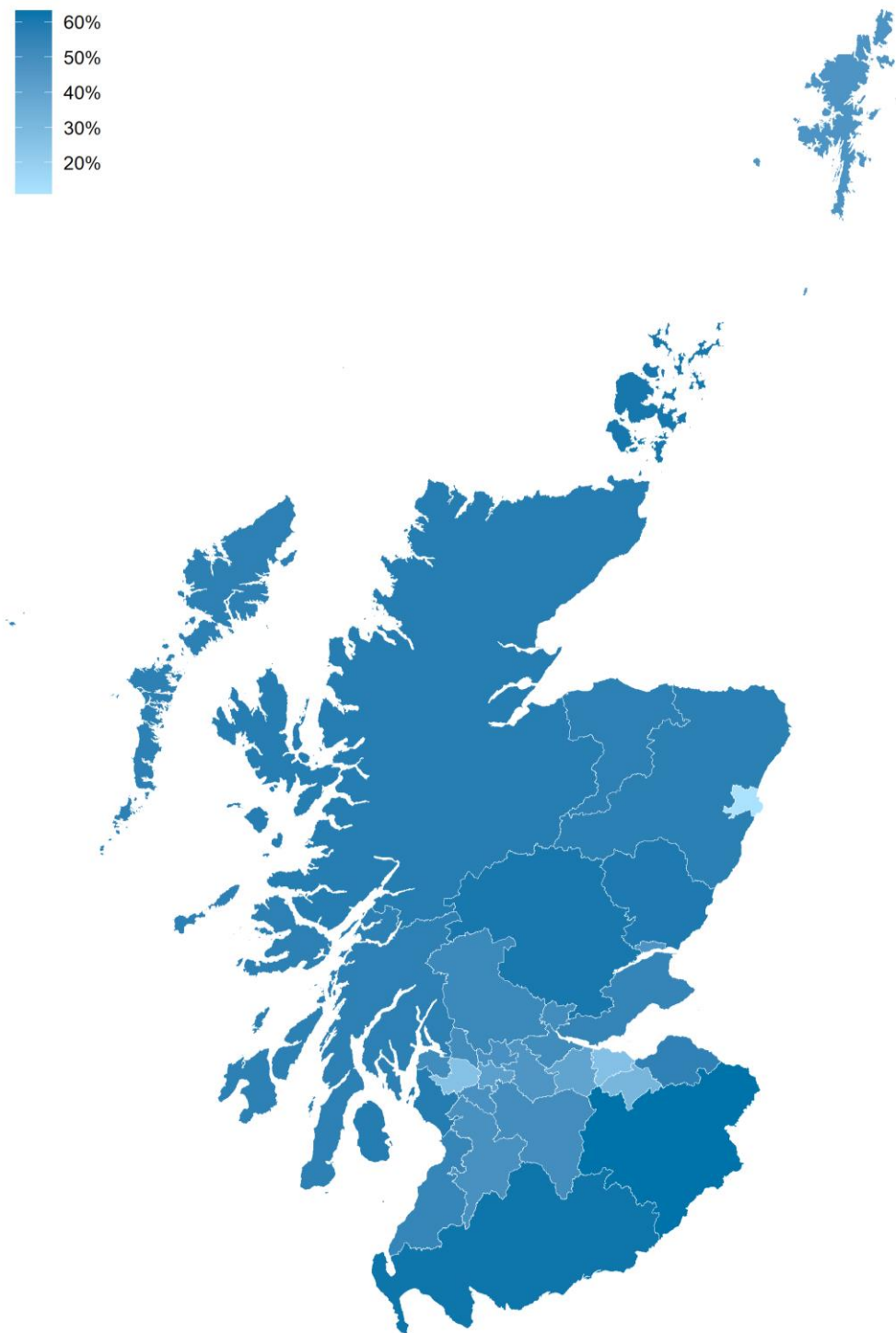
The snapshot dates for the summary SBBS return were generally in September each year. The Billing Snapshot dates were 1 June 2018, 31 May 2019, 1 July 2020, and 1 June 2021. Several councils undertook reviews of SBBS awards between the 2020 and 2021 awards, which may result in a lower number of recipients being reported at the 2021 snapshot. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10.

As at 1 June 2021, 111,180 (93%) of the 119,490 properties receiving SBBS relief received 100% SBBS relief, and a further 3,150 properties combined SBBS relief with another relief to add up to 100%.

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 beginning of June 2021, though this percentage varied significantly between local authorities, with the Scottish Borders having the highest proportion of SBBS recipients (63%) and Aberdeen City the lowest (11%). Map 2 shows the proportion of properties receiving SBBS within each local authority. Comparable figures for 2018, 2019, and 2020 can be found in the expanded version of the table in the publication tables workbook.

In most local authorities, the number and proportion of properties receiving SBBS relief remained broadly consistent. Notable changes compared to 2020 figures can be seen in Midlothian, where the proportion of properties reported as receiving SBBS relief decreased from 48% in to 31%, the City of Edinburgh where the decrease was from 42% to 26%, and Aberdeen City, where the decrease was from 23% to 11%. These figures were likely affected by the ongoing reviews of SBBS in those council areas, and it is likely that further SBBS awards will be made before the end of the year.

**Map 2: Proportion of properties on the Valuation Roll receiving SBBS relief as at 1 June 2021, 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 2021**

Local Authority	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Number of properties receiving less than 100% SBBS relief <sup>1</sup>	Proportion of properties in each local authority receiving SBBS relief	Total value <sup>2</sup> (£m) of SBBS reliefs awarded
Aberdeen City	1,080	980	110	11%	3.7
Aberdeenshire	7,510	6,910	600	57%	13.3
Angus	3,210	3,000	210	60%	6.0
Argyll & Bute	5,410	5,110	310	56%	8.0
City of Edinburgh	6,020	5,370	650	26%	18.8
Clackmannanshire	840	790	50	50%	2.0
Dumfries & Galloway	6,230	5,990	240	62%	9.8
Dundee City	2,740	2,540	200	47%	7.3
East Ayrshire	2,240	2,130	100	49%	4.7
East Dunbartonshire	1,160	1,080	90	48%	3.5
East Lothian	2,100	1,990	120	56%	4.9
East Renfrewshire	880	820	60	48%	2.5
Falkirk	2,680	2,510	160	51%	6.6
Fife	7,670	7,120	550	54%	17.0
Glasgow City	11,430	10,460	970	42%	32.8
Highland	11,650	10,580	1,060	58%	20.0
Inverclyde	1,230	1,160	80	51%	3.2
Midlothian	960	860	100	31%	2.5
Moray	2,930	2,760	170	56%	5.1
Na h-Eileanan Siar	1,580	1,460	120	56%	2.3
North Ayrshire	3,130	2,910	220	58%	6.3
North Lanarkshire	4,760	4,460	290	46%	12.9
Orkney Islands	1,570	1,510	60	61%	1.8
Perth & Kinross	5,850	5,430	420	60%	11.1
Renfrewshire	2,590	2,410	180	26%	7.1
Scottish Borders	5,500	5,240	250	63%	9.0
Shetland Islands	1,100	1,050	50	47%	1.4
South Ayrshire	2,890	2,760	140	54%	6.1
South Lanarkshire	5,330	4,980	350	50%	13.6
Stirling	3,110	2,940	170	52%	6.2
West Dunbartonshire	1,510	1,420	90	50%	3.9
West Lothian	2,610	2,460	160	39%	7.1
<b>Scotland</b>	<b>119,490</b>	<b>111,180</b>	<b>8,300</b>	<b>47%</b>	<b>260.8</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

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

Reliefs reported as being awarded to zero-rated properties are excluded from this table.

At the beginning of 2021-22, several local authorities started reviews of SBBS awards, which may mean the relief is cancelled for all properties, and ratepayers asked to reapply, to confirm continued eligibility. Due to the nature of the billing snapshot, and the timing of the snapshot date, it is likely that a number of properties not reported as receiving SBBS as at 1 June 2021 will be awarded the relief later in the year, with the relief award backdated to before 1 June.

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

2. The relief values are the awards given as at the snapshot date, and do not necessarily reflect the cost of a given award over the full year.

Table 7 shows the number of SBBS recipients by property class. As at 1 June 2021 a quarter (25%) of SBBS reliefs were awarded to shops, with almost another quarter (24%) awarded to industrial subjects. Properties under the category ‘Leisure, Entertainment, and Caravans, etc.’ accounted for a further 17% of all recipients and offices for another 14%. Taken together, these four property classes accounted for 80% of all the SBBS relief awarded, and for 84% of the total value of SBBS.

Over three quarters (76%) of leisure and entertainment properties, caravans, etc., were in receipt of SBBS relief – the highest proportion of any property class. 70% of sporting subjects were receiving SBBS relief, as were 60% of garages and petrol stations, and 56% of shops.

**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 2021**

Property Class	Number of properties receiving SBBS relief	Number of properties receiving 100% <sup>1</sup> SBBS relief	Proportion of properties within each property class receiving SBBS relief	Proportion of SBBS recipients within property class	Total value <sup>2</sup> (£m) of SBBS reliefs awarded
Advertising	110	80	6%	0%	0.1
Care Facilities	280	240	9%	0%	0.7
Communications	30	20	7%	0%	0.0
Cultural	320	260	25%	0%	0.8
Education and Training	150	140	4%	0%	0.5
Garages, Petrol Stations	2,500	2,320	60%	2%	5.8
Health and Medical	1,310	1,060	41%	1%	4.1
Hotels	3,140	2,900	53%	3%	10.2
Industrial Subjects	28,670	26,670	51%	24%	63.4
Leisure, Entertainment, Caravans, etc.	20,150	19,270	76%	17%	28.2
Offices	16,680	15,180	36%	14%	36.8
Other	2,990	2,760	24%	3%	3.5
Petrochemical	10	-	4%	0%	0.0
Public Houses	1,240	1,000	35%	1%	5.9
Public Service Subjects	1,670	1,210	17%	1%	3.5
Quarries, Mines, etc.	80	70	20%	0%	0.1
Religious	170	150	3%	0%	0.3
Shops	30,120	28,170	56%	25%	91.0
Sporting Subjects	9,730	9,560	70%	8%	5.4
Statutory Undertaking	120	110	10%	0%	0.4
<b>All</b>	<b>119,490</b>	<b>111,180</b>	<b>47%</b>	<b>100%</b>	<b>260.8</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as “0”, while actual zero values are shown as “-”. “Properties” refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc.

Reliefs reported as being awarded to zero-rated properties are excluded from this table.

Several councils undertook reviews of SBBS awards between the 2020 and 2021 awards, which may result in a lower number of recipients being reported at the 2021 snapshot.

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

2. The relief values are the awards given as at the snapshot date, and do not necessarily reflect the cost of a given award over the full year.



Of the 119,490 SBBS relief recipients as at 1 June 2021, 8,300 received less than 100% SBBS relief. SBBS relief was combined with another relief for 3,160 of these, most commonly with RHLA relief. Table 8 provides a breakdown of reliefs awarded in combination with SBBS relief.

Previous publications showed SBBS relief as most commonly combined with relief for empty properties, however, since 1 April 2020 a property must be in active occupation to receive SBBS relief, so those reliefs can no longer be applied together.

**Table 8: Properties in receipt of Small Business Bonus Scheme (SBBS) relief in combination with other reliefs, as at 1 July 2020 and 1 June 2021**

Relief	Number of properties receiving SBBS and another type of relief	
	2020 (as at 1 July)	2021 (as at 1 June)
Retail, Hospitality, Leisure, and Aviation (RHLA) <sup>1</sup>	3,290	1,970
Empty Property relief <sup>2</sup>		
Mandatory Charity relief	1,060	1,060
Mandatory Sports Club relief	50	50
Discretionary Sports Club relief	50	50
Discretionary Rural relief	20	20
Discretionary Charity relief	10	10
Day Nursery relief	0	10
Business Growth Accelerator relief	10	0
Renewable Energy relief	10	0
<b>Total</b>	<b>4,490</b>	<b>3,160</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

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

Reliefs reported as being awarded to zero-rated properties are excluded from this table.

Several councils undertook reviews of SBBS awards between the 2020 and 2021 awards, which may result in a lower number of recipients being reported at the 2021 snapshot.

1. RHLA relief was introduced in 2020. The RHLA relief requires an application in 2021-22, having previously been awarded automatically.

2. From 2020, SBBS can no longer be awarded to properties which are not occupied.

# COVID-19 Reliefs

In 2020-21, the Scottish Government introduced two new reliefs to help businesses impacted by the COVID-19 pandemic: a 1.6% universal relief, and a 100% relief for Retail, Hospitality, Leisure, and Aviation.

The 1.6% universal relief was introduced in 2020-21 to reverse the annual poundage increase – in 2020-21 the poundage was increased from 49p to 49.8p. In 2021-22, the poundage was decreased back to 49p, and the relief was no longer awarded.

As at 1 July 2020, the value of the 1.6% universal relief was £61m, although a part of this will have been due to displacement of other reliefs.

## Retail, Hospitality, Leisure, and Aviation (RHLA) relief

RHLA relief awards up to 100% relief to properties in the retail, hospitality, and leisure sectors used for specific purposes, as well as airports and aviation-related subjects, as listed in legislation.<sup>6</sup>

As at 1 June 2021, RHLA relief was awarded to 18,280 properties, with a value of £536m. This was equivalent to 7% of properties on the Valuation Roll, and 43% of the value of all reliefs.

In 2020-21, this relief was awarded automatically to eligible premises identified by local authorities. While the eligibility criteria remain the same as at the 2020 snapshot, in 2021-22, the relief requires an application to be made to the local authority, which has had several effects on the figures presented in this publication:

- A number of relief recipients have repaid the value of relief awarded in 2020-21 to the Scottish Government, with a total value of £177m as at 3 September 2021.<sup>7</sup> Some of these ratepayers and/or others may decide not to apply for the relief in 2021-22.
- Any awards of RHLA relief for which applications were received or processed after 1 June were not reflected in the 2021 billing snapshot. It is expected that the number of properties receiving RHLA will increase compared to the figures presented in this publication.
- There is less displacement of other reliefs by RHLA relief than there was in 2020-21. In some cases, the automatic award in 2020-21 meant that some properties

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<sup>6</sup> The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021: <https://www.legislation.gov.uk/ssi/2021/151/made>; The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020: <https://www.legislation.gov.uk/ssi/2020/101/made>

<sup>7</sup> Coronavirus (COVID-19): summary of Scottish business support funding: <https://www.gov.scot/publications/coronavirus-covid-19-summary-of-scottish-business-support-funding/>

receiving 100% of another relief (e.g. SBBS relief), but eligible for RHLA, were awarded RHLA relief instead of the other relief. However, ratepayers of properties already receiving 100% relief are unlikely to apply for RHLA as they would see no additional benefit.

Table 9 shows the number of properties receiving RHLA relief, and its value, by local authority. The proportion of properties on the Valuation Roll receiving RHLA relief ranged from 2% in Na h-Eileanan Siar to 11% in West Dunbartonshire. RHLA relief accounted for more than 50% of the value of all reliefs in the City of Edinburgh (51%), Aberdeen City (55%), and Renfrewshire (57%). The proportion of properties within a local authority receiving RHLA relief is also presented in Map 3.

**Table 9: Number, proportion and relief value of properties in receipt of Retail, Hospitality, Leisure, and Aviation relief (RHLA) relief, by Local Authority, as at 1 June 2021**

Local Authority	Number of properties receiving RHLA relief	Proportion of properties in each local authority receiving RHLA relief	Total value <sup>1</sup> (£m) of RHLA reliefs awarded	Total value <sup>1</sup> of RHLA reliefs as proportion of the value of all reliefs
Aberdeen City	840	9%	45.4	55%
Aberdeenshire	780	6%	12.6	32%
Angus	330	6%	4.6	27%
Argyll & Bute	750	8%	8.4	36%
City of Edinburgh	1,590	7%	92.7	51%
Clackmannanshire	130	7%	1.9	30%
Dumfries & Galloway	660	7%	10.3	39%
Dundee City	590	10%	17.3	40%
East Ayrshire	280	6%	6.0	37%
East Dunbartonshire	240	10%	5.4	42%
East Lothian	220	6%	4.0	25%
East Renfrewshire	180	10%	3.5	37%
Falkirk	430	8%	10.4	41%
Fife	1,360	10%	25.4	40%
Glasgow City	2,460	9%	100.9	46%
Highland	1,240	6%	26.2	38%
Inverclyde	190	8%	3.5	32%
Midlothian	80	3%	4.7	35%
Moray	330	6%	5.9	35%
Na h-Eileanan Siar	50	2%	1.0	17%
North Ayrshire	460	9%	7.9	35%
North Lanarkshire	650	6%	20.4	45%
Orkney Islands	110	4%	1.4	26%
Perth & Kinross	690	7%	16.4	42%
Renfrewshire	520	5%	25.5	57%
Scottish Borders	420	5%	6.3	29%
Shetland Islands	80	4%	1.4	23%
South Ayrshire	520	10%	13.4	50%
South Lanarkshire	790	7%	20.6	41%
Stirling	480	8%	13.6	47%
West Dunbartonshire	330	11%	5.5	40%
West Lothian	510	8%	13.5	44%
<b>All</b>	<b>18,280</b>	<b>7%</b>	<b>535.7</b>	<b>43%</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

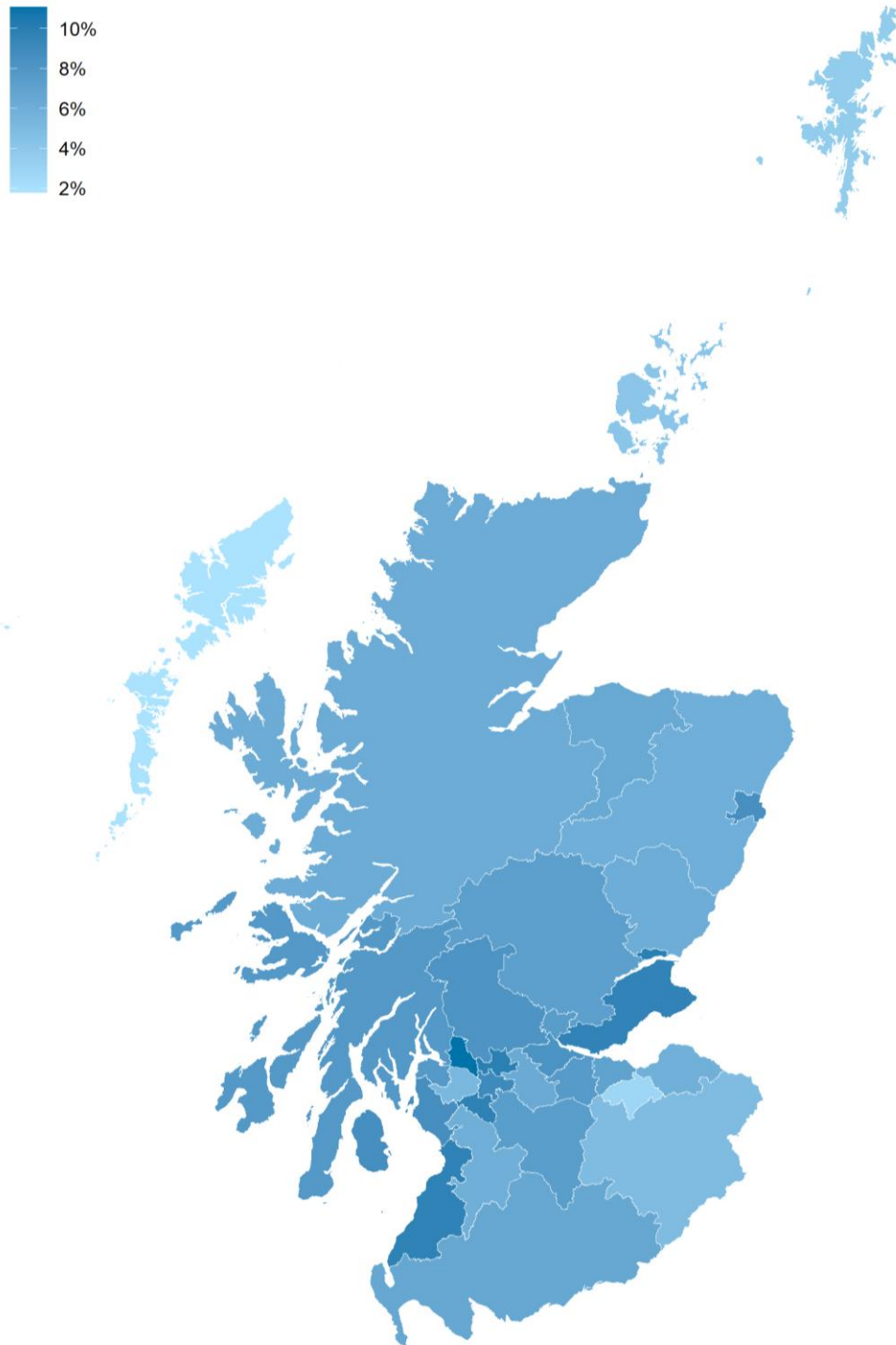
"Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc.

Reliefs reported as being awarded to zero-rated properties are excluded from this table.

The RHLA relief requires an application in 2021-22, having previously been awarded automatically.

1. The relief values are the awards given as at the snapshot date, and do not necessarily reflect the cost of a given award over the full year.

**Map 3: Proportion of properties on the Valuation Roll receiving RHLA relief as at 1 June 2021, by Local Authority area**



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## Annex

Table 10 below shows the number of non-zero-rated properties, and the total rateable value, on the Valuation Roll as at 1 June 2021. Tables L and M in the additional tables workbook shows a breakdown of the number of properties and rateable value by local authority and property class.

**Table 10: Number and rateable value of properties on the Valuation Roll as at 1 June 2021**

Local Authority	Number of Properties	Rateable Value (£m)
Aberdeen City	9,800	586.8
Aberdeenshire	13,200	295.4
Angus	5,390	80.2
Argyll & Bute	9,620	114.2
City of Edinburgh	22,950	931.2
Clackmannanshire	1,680	42.2
Dumfries & Galloway	10,070	142.2
Dundee City	5,890	188.2
East Ayrshire	4,600	82.2
East Dunbartonshire	2,410	66.4
East Lothian	3,780	80.7
East Renfrewshire	1,820	41.2
Falkirk	5,280	182.3
Fife	14,120	412.0
Glasgow City	27,480	982.8
Highland	20,180	383.1
Inverclyde	2,430	54.0
Midlothian	3,060	87.4
Moray	5,200	126.5
Na h-Eileanan Siar	2,810	27.0
North Ayrshire	5,380	113.4
North Lanarkshire	10,310	288.8
Orkney Islands	2,600	29.2
Perth & Kinross	9,680	162.0
Renfrewshire	10,010	285.6
Scottish Borders	8,690	103.9
Shetland Islands	2,360	59.6
South Ayrshire	5,390	115.3
South Lanarkshire	10,630	745.8
Stirling	5,960	123.9
West Dunbartonshire	3,020	184.6
West Lothian	6,630	202.9
<b>Scotland</b>	<b>252,430</b>	<b>7,320.8</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

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

Zero-rated properties are excluded from this table.

Table 11 shows the number of zero-rated properties in receipt of relief, by relief and local authority area (for those local authorities which reported at least one zero-rated property receiving relief) at the 2021 snapshot. Around 90 zero-rated properties were in receipt of relief, of which the majority (80) were properties in Glasgow in receipt of Empty Property relief. These properties are excluded from all other tables in the publication.

**Table 11: Properties in receipt of relief that were zero-rated at the snapshot date of 1 June 2021**

Local Authority	Exemption for unoccupied properties	Religious exemption	SBBS <sup>1</sup>	Mandatory Charity	Discretionary Charity	Total
Argyll & Bute	-	0	-	-	-	0
Dundee City	0	-	-	-	-	0
East Lothian	10	-	-	-	-	10
Glasgow City	80	-	-	0	0	80
Na h-Eileanan Siar	0	-	-	-	-	0
Perth & Kinross	-	-	0	-	-	0
Stirling	-	-	0	-	-	0
<b>All</b>	<b>80</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90</b>

Figures may not sum due to rounding. Numbers of properties or reliefs are rounded to the nearest 10. Values which are greater than zero but round down to zero are shown as "0", while actual zero values are shown as "-".

"Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Reliefs reported as being awarded to zero-rated properties, included in this table, are excluded from all other tables (except where noted otherwise).

1. Since 1 April 2020, properties which are not in active occupation are not eligible for SBBS relief.

# Background notes

## Context

Non-Domestic Rates, often referred to as business rates, are levied on non-domestic properties, subject to statutory exemptions and reliefs. The 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' website (<https://www.saa.gov.uk/>). Scottish Ministers annually set a national poundage (tax rate), which is applied to a property's rateable value. Rating, including billing, collection, enforcement and determination of rates relief, is undertaken by local authorities. A ratepayer may appeal to the local authority 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 to the domestic subsidy control regime, which is governed by the UK's international commitments on subsidy control arising from, amongst others, the EU-UK Trade and Cooperation Agreement (TCA), World Trade Organisation Membership and commitments arising from international treaties and agreements to which the UK is a party.<sup>8</sup> 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.

Further information on Non-Domestic Rates and reliefs can be found at <https://www.mygov.scot/browse/business/non-domestic-rates>, and in the detailed guidance for local authorities, which is available on the Scottish Government's website.<sup>9</sup>

## Data

In this publication, "relief" may mean either a relief or an 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.

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<sup>8</sup> The Non-Domestic Rates (Restriction of Relief) (Scotland) Regulations 2021 ensures that specific reliefs, that would be considered a "subsidy" under Article 3.2.4 or 3.3.3 of Chapter 3 (subsidy control) of Title XI of Heading One in Part Two of the EU-UK Trade and Cooperation Agreement (TCA), are aligned with the lower subsidy threshold established by the TCA. The specified reliefs are Renewables relief, Enterprise Areas relief, Mobile Mast relief, Rural relief, District Heating relief, Transitional relief and Day Nursery relief.

<sup>9</sup> Local Government Finance Circular 6/2021: <https://www.gov.scot/publications/local-government-finance-circular-6-2021-non-domestic-rates-relief-for-2021to-2022/>



The information in this publication is derived from the annual local authority Billing System Snapshot,<sup>10</sup> which is a list of each individual relief in place at the snapshot date, along with associated property reference numbers. These reference numbers are used to match each relief to the property details on the Valuation Roll, which is obtained from the Scottish Assessors Association's website, via its Government Users Portal. The continued co-operation of Local Authorities in providing the Billing System Snapshot is gratefully acknowledged.

The Billing System Snapshot in 2020 did not include properties which were only in receipt of the 1.6% universal relief. As this relief was awarded to all properties in Scotland, those on the Valuation Roll as at 1 July 2020, but not reported in the snapshot returns, were assumed to be in receipt of this relief.

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.

Zero-rated properties have been excluded from all tables in the publication. For more information on zero-rated properties in receipt of relief, please see Table 11.

Some tables in this document omit previous years to ease readability. In these cases, equivalent information for 2018, 2019, and 2020 can be found in the publication tables workbook.

## Relief values

The numbers and values of reliefs awarded that are presented in this publication include both mandatory and discretionary reliefs.

Some reliefs are fully mandatory (e.g. SBBS relief) or fully discretionary, while some reliefs have a mandatory and a discretionary component (e.g. charity or sports relief for registered charities or Community Amateur Sports Clubs).

Mandatory reliefs (or mandatory components of relief) are fully funded by the Scottish Government, whereas discretionary reliefs (or discretionary components of reliefs) are generally 25% funded by councils with the Scottish Government providing 75% (though this can vary, e.g. discretionary sports relief can in certain cases be 100% funded by the Scottish Government).

The value of reliefs presented here include the full values of the discretionary reliefs, and not just the part that is funded by the Scottish Government. Other sources of NDRI data present only the Scottish Government's contribution to the value of reliefs. For instance, Scottish Local Government Finance Statistics (SLGFS)<sup>11</sup> show final, audited, relief values, which are the actual values of the reliefs for the entire year, and, unlike the

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<sup>10</sup> Billing System Snapshot guidance for data suppliers:  
<https://www.gov.scot/publications/billing-system-snapshot/>

<sup>11</sup> The Scottish Local Government Financial Statistics:  
<http://www.gov.scot/collections/local-government-finance-statistics/#scottishlocalgovernmentfinancialstatistics>

relief values in this publication, include only the Scottish Government's contribution to the value of discretionary reliefs. Figures for 2021-22 are expected to be published in early 2023.

The relief values in this publication are the value of awards as at 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.

## **Snapshot date**

The Billing System Snapshot is usually taken two to three months following annual billing, to allow time for councils to process relief (re)applications from ratepayers following receipt of their bills, and so to give as full a picture as possible of current relief entitlement.

The snapshot date in 2021 was 1 June, which is a return to the usual timing (the snapshot date was 1 June in 2018, and 31 May in 2019 due to 1 June being a Saturday).

In 2020, the snapshot date was 1 July, a month later than usual, as most local authorities had delayed their annual billing due to the COVID-19 pandemic.

Previous publications (pre-2019) of SBBS relief statistics were based on summary returns (SBBS totals) from local authorities. For this reason, headline figures in previous (pre-2019) SBBS publications are not comparable with the headline SBBS figures presented in this publication.

## Definitions

Non-Domestic Rates are a property tax. They are based on the rateable value of a non-domestic property, multiplied by a poundage set nationally by Scottish Ministers. In 2021-22, the poundage rates are:

- a basic poundage of 49p for properties with a rateable value not greater than £51,000;
- the Intermediate Property Rate of 50.3p (1.3p supplement on the basic poundage) for properties with a rateable value between £51,001 and up to £95,000; and
- the Higher Property Rate of 51.6p (2.6p supplement on the basic poundage) for properties with a rateable value greater than £95,000.

For example, a property with a rateable value of £20,000 will have a gross bill of  $£20,000 \times 0.49 = £9,800$ .

A property with a rateable value of £100,000 would have a gross bill of  $£100,000 \times (0.49 + 0.026) = £51,600$ .

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). Most reliefs are application-based, and the ratepayer must submit an application to the local authority (except in the case of Religious exemptions and Lighthouse relief – which are automatically granted at 100%). Local authorities may not necessarily require recurrent annual applications, but in some cases they may review certain reliefs by requiring all recipients to re-apply.

Reliefs are awarded as a percentage of the gross bill, and in some cases, notably SBBS relief, are based on the rateable value of the property.

More detail about eligibility for the SBBS relief is set out Table 12 below. Detailed guidance for the application on all reliefs is available in the Local Government Finance Circular 6/2021, <https://www.gov.scot/publications/local-government-finance-circular-6-2021-non-domestic-rates-relief-for-2021to-2022/>.

## Eligibility for SBBS relief

SBBS relief offers up to 100% relief on Non-Domestic Rates bills for eligible properties in Scotland. Eligibility for SBBS relief and the level of relief awarded will depend upon the individual rateable value of each property occupied by the ratepayer, and the cumulative rateable value of all the properties in Scotland of which a person is in rateable occupation (or if vacant, which the ratepayer is entitled to occupy).

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 individual property SBBS relief thresholds. This ensures that relief is targeted at the smallest businesses.

**Table 12: SBBS relief criteria 2008-09 to 2021-22**

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

## Eligibility for RHLA relief

RHLA relief was awarded automatically in 2020-21 to eligible properties, and reduced the rates payable for those properties to nil. In 2021-22 it was made application-based.

RHLA relief was available in both 2020-21 and 2021-22 to properties listed and the use of which is defined in Schedule 1 of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021<sup>12</sup> – namely those used as bed and breakfast accommodation; camping sites; caravans; caravan sites; chalets, holiday huts and bothies; guest houses, hotels and hostels; public houses; restaurants; self-catering accommodation; timeshare accommodation; markets; retail shops; leisure; service providers (hair and beauty services, shoe repairs, key cutting, photo processing, laundry services, car or tool hire, car washing or repair of domestic electronic/electrical goods); letting agencies and funeral parlours; travel agencies; newspaper publishing.

Schedule 2 of the same regulations also grants 100% relief to the following airports: Aberdeen International, Barra, Benbecula, Campbeltown, Cumbernauld, Dundee, Edinburgh, Glasgow, Glasgow Prestwick, Inverness, Islay, Kirkwall, Oban, Stornoway, Sumburgh, Tiree, and Wick John O’Groats. Relief is also granted to other properties situated at these airports and used to provide handling services for scheduled passenger flights (e.g. re-fuelling or baggage handling), as well as all properties occupied by Loganair, which operates flights in the Highlands and Islands.

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<sup>12</sup> The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021:  
<https://www.legislation.gov.uk/ssi/2021/151/made>

## Reporting conventions

In this publication, figures showing numbers of properties or ratepayers have been rounded to the nearest ten, with values greater than zero but less than five shown as 0, and those greater than five but lower than ten rounded up to ten. All actual zero values (both counts and values) are shown as a dash (-).

## 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, is available on <https://www.mygov.scot/browse/business/non-domestic-rates>.

Further Local Government Finance statistics can be found at <https://www.gov.scot/collections/local-government-finance-statistics/>. This includes a section on Non-Domestic Rates statistics, including revaluation appeals, reliefs, income, and COVID-19 business support grants.

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