

PUBLIC SERVICES AND GOVERNMENT

Non-domestic rates relief statistics, Scotland, 2022

About this publication

This publication provides a snapshot of the reliefs and exemptions from non-domestic rates (NDR) that were in place on 1 July 2022.

The data in this publication is derived from the Billing System Snapshot, a property-level dataset of all reliefs in place 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.

Some properties reported in the billing snapshot are zero-rated (have their rateable value set to 0, e.g. while under reconstruction). These properties are excluded from tables and figures in this publication, unless stated otherwise.

The Retail, Hospitality and Leisure (RHL) relief was in place for the first three months of 2022-23. This relief expired on 30 June 2022 for all properties, and is not included in this publication, except in Table 13.

Detailed information on non-domestic rates and reliefs can be found in the [background notes of this publication](#), in [information on non-domestic rates relief on mygov.scot](#), and in the detailed guidance for local authorities published in [Local government finance circular 04/2022](#).

This publication is accompanied by two workbooks. The “publication tables” workbook contains the tables presented in the body of the publication, some of which are expanded to include data for previous years, 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 in place at the snapshot date, as if they were in place for the entire year. These figures are likely to differ from the final, audited values of reliefs in 2022-23.

Reliefs may be awarded and backdated, and some awards may be cancelled before the end of the year. Any changes made after 1 July 2022 (regardless of whether they are backdated, cancelled or expired before 1 July 2022), are not included in this publication.

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

The values of reliefs presented here include the mandatory reliefs and the full values of the discretionary reliefs awarded by local authorities, and not just the part of the discretionary reliefs that are funded by the Scottish Government. Some discretionary reliefs are partly or fully funded by local authorities, and other sources of non-domestic rates income data present only the Scottish Government's contribution to the value of reliefs. For instance, [Scottish Local Government Financial Statistics \(SLGFS\)](#) 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. Final audited figures for 2022-23 are expected to be published in SLGFS in early 2024.

Reporting conventions

Figures showing numbers of properties or reliefs have been rounded to the nearest ten. Numbers greater than zero but which round down to zero are shown as [low]. Actual zero values (both counts and values) are shown as 0. Some figures may not sum due to rounding. Figures showing proportions and relief values have not been rounded.

Reliefs reported as being awarded to zero-rated properties are excluded from this table, except where noted otherwise. Zero-rated properties are those which have their rateable values set to 0, e.g. properties under reconstruction. For more information on zero-rated properties in receipt of relief, please see Table 12.

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.

The term properties is used for lands and heritages listed as separate entries on the Valuation Roll – most of which are buildings such as shops, offices, warehouses, and self-catering properties, though a small number may be land, for example shooting rights and car parks.

Notes to tables

A number of notes apply to tables in this publication and the associated workbooks. The definitions and explanations for these notes can be found in the [Background Notes](#) section of this publication, and in the 'Notes to tables' sheet in each workbook.

Key points

(as at 1 July 2022)

- There were 254,170 non-zero-rated properties on the Valuation Roll. Most of these, 161,390 or 63%, received rates relief, to a total value of £730m, or 22% of the total gross bill for all properties (excluding designated utilities).
- 145,370 properties (57% of all properties) received 100% relief, with a total value of £593m.
- A total of 170,620 reliefs were in place. The total number of reliefs is larger than the total number of properties, because a single property can receive more than one relief.
- Three reliefs (Small Business Bonus Scheme, Charity (both mandatory and discretionary), and Empty Property reliefs and exemptions) accounted for 93% of the number of all reliefs awarded, and for 79% of the value of all reliefs awarded.
- The Small Business Bonus Scheme (SBBS) relief was awarded to 123,010 properties, of which 114,880 received 100% SBBS relief. A further 1,140 received SBBS combined with other reliefs, accounting for 100% of their gross bill.
- The total value of SBBS relief was £275m, which is 38% of the value of all reliefs.

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Non-domestic rates reliefs as at 1 July 2022

The number and proportion of properties in receipt of relief

Table 1 and Figure 1 show the most commonly awarded reliefs. These are SBBS, Charity, and reliefs and exemptions for unoccupied properties. The figures are presented as a proportion of all awards, and the value of those reliefs as a proportion of the value of all reliefs.

Together, these three reliefs accounted for 93% of all relief awards and 79% of the value of all reliefs.

Figure 1: Proportion of total reliefs awarded by number and value

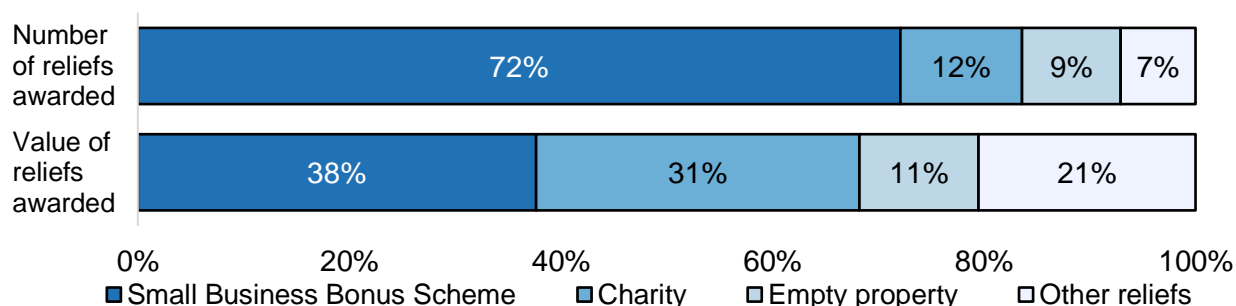


Table 1: Proportion of total reliefs awarded, by number and value

Relief proportion	Small Business Bonus Scheme	Charity	Empty property	Other reliefs
Number of reliefs awarded	72%	12%	9%	7%
Value of reliefs awarded	38%	31%	11%	21%

Please note:

Charity relief includes both mandatory and discretionary elements.

Empty property relief includes relief for unoccupied properties, exemptions for unoccupied listed properties, and exemptions for other unoccupied properties.

The number of properties in receipt of relief

Table 2a shows the number of properties in receipt of relief, and the number of reliefs awarded, as at 1 June 2021 and 1 July 2022.

The number of properties receiving relief has decreased from 172,290 in 2021 to 161,390 in 2022, primarily due to the expiration of the RHL relief. The number of properties receiving 100% relief has similarly decreased, from 158,790 to 145,370.

The number of properties receiving 100% SBBS has increased from 111,180 in 2021 to 114,880 in 2022. The lower number in 2021 is likely due to reviews of SBBS which several local authorities ran in 2021. These reviews may involve cancelling reliefs and

inviting ratepayers to reapply, which reduced the number of properties reported with SBBS in the 2021 snapshot, even though many of the awards were expected to be reinstated later in the year.

Table 2a: Number of properties in receipt of relief, and number of reliefs awarded

Number of properties in receipt of relief	2021 (as at 1 June)	2022 (as at 1 July)
Number of properties on Valuation Roll, including zero-rated properties;	259,010	260,840
Of which non-zero-rated [note 1]	252,430	254,170
Number of properties receiving one or more reliefs	172,290	161,390
Number of properties receiving 100% relief;	158,790	145,370
of which 100% Small Business Bonus Scheme (SBBS) relief [note 4]	111,180	114,880
of which 100% Retail Hospitality and Leisure (RHLA) relief [note 5]	15,510	[d]
of which 100% other relief	28,150	29,340
of which a combination of SBBS and RHLA relief [note 4, 5]	1,970	[d]
of which a combination of SBBS and other relief [note 4]	1,180	1,140
of which a combination of RHLA and other relief [note 5]	800	[d]
Total number of reliefs awarded	184,250	170,620

For numbered notes, see [the notes to tables section of this publication](#).

In addition, please note:

- The Retail, Hospitality, Leisure and Aviation (RHLA) was available in 2020-21 and 2021-22. For the first three months of 2022-23, it was replaced by the Retail, Hospitality and Leisure (RHL) relief.
- 'Other relief' includes all reliefs except SBBS and RHLA relief.
- 'Of which a combination of SBBS and RHLA' relief also includes properties receiving SBBS, RHLA and one or more other reliefs.

The proportion of properties in receipt of relief

Overall, 63% of all properties were in receipt of at least one relief, compared to 68% in 2021. 57% of all properties received 100% relief, compared to 63% in 2021. The proportion of properties receiving 100% SBBS relief increased by one percentage point to 45%.

Table 2b: Proportion of properties in receipt of relief, and reliefs awarded

Relief proportions	2021 (as at 1 June)	2022 (as at 1 July)
Proportion of properties receiving one or more reliefs	68%	63%
Proportion of properties receiving 100% relief;	63%	57%
of which 100% Small Business Bonus (SBBS) relief [note 4]	44%	45%
of which 100% Retail Hospitality and Leisure (RHLA) relief [note 5]	6%	[d]
of which 100% other relief	11%	12%
of which a combination of SBBS and RHLA relief [note 4, 5]	1%	[d]
of which a combination of SBBS and other relief [note 4]	0%	0%
of which a combination of RHLA and other relief [note 5]	0%	[d]

For numbered notes, see [the notes to tables section of this publication](#).

In addition, please note:

- The RHLA was available in 2020-21 and 2021-22. For the first three months of 2022-23, it was replaced by the RHL relief.
- 'Other relief' includes all reliefs except SBBS and RHLA relief.
- 'Of which a combination of SBBS and RHLA' relief also includes properties receiving SBBS, RHLA and one or more other reliefs.

Number, proportion and value of reliefs by relief

Table 3 shows the number, proportion and value of reliefs awarded by relief type at the snapshot date in 2022.

Tables 3a to 3d are available in the publication tables workbook, and contain comparisons of figures presented in Table 3 for previous years (2018 to 2021).

The most frequently awarded relief was SBBS relief, followed by Charity relief, and the reliefs and rates exemptions awarded to unoccupied properties. Combined these reliefs accounted for 93% of all reliefs awarded as at 1 July 2022, and for 79% of the value of all reliefs. Almost four in five properties receiving relief were awarded one of these four reliefs.

Table 3a compares the numbers of reliefs awarded in every year since 2018. Across the years, the number of recipients for most reliefs remained broadly consistent, although policy changes and periodic reviews of certain reliefs (most notably SBBS) have resulted in some fluctuations. Note that, due to software issues, some reliefs were not reported at all in 2018, while others were not reported separately and are instead listed as 'unknown'.

The total value of all reliefs awarded at 1 July 2022 was £730m, a decrease of £506m compared to the value of reliefs as at 1 June 2021, when the total was £1,236m (see Table 3d). This is primarily due to the RHL relief no longer being available from 1 July 2022.

Table 3: Number, proportion and value of reliefs awarded, by relief, as at 1 July 2022

Relief type	Number of reliefs awarded	Reliefs awarded by type as a proportion of all reliefs awarded	Proportion of all properties on the Valuation Roll that receive relief	Relief value (£ millions) [note 6]
Small Business Bonus Scheme relief	123,010	72%	48%	274.8
Charity relief [note 7]	19,630	12%	5%	223.5
Empty Property relief and exemptions	15,860	9%	6%	82.0
Religious exemptions	4,550	3%	2%	27.8
Rural relief [note 7]	2,120	1%	1%	3.9
Disabled Rates relief	1,860	1%	1%	63.8
Sports Club relief [note 7]	1,450	1%	1%	12.8
Day Nursery relief	750	0%	0%	9.9
Renewable Energy relief	310	0%	0%	7.8
Business Growth Accelerator (BGA) relief	450	0%	0%	17.6
Fresh Start relief	320	0%	0%	4.3
Lighthouse relief	140	0%	0%	0.4
Enterprise Areas relief	110	0%	0%	0.9
District Heating relief	20	0%	0%	0.4
Transitional relief	30	0%	0%	0.1
Mobile Masts relief	[low]	0%	0%	0.0
Hardship relief [note 7]	10	0%	0%	0.1
Community Empowerment Act relief	[low]	0%	0%	0.0
New Fibre relief	0	0%	0%	0.0
Stud Farms relief [note 7]	0	0%	0%	0.0
All reliefs	170,620	100%	63%	730.0

For numbered notes, see [the notes to tables section of this publication](#).

In addition, please note:

- The figures for Charity, Rural, and Sports reliefs include both the mandatory and discretionary reliefs.

Reliefs awarded by local authority

Table 4 shows the number and proportion of properties in receipt of relief, the relief value and the proportion of gross bills accounted for, by local authority, at the snapshot date in 2022. Comparable figures for previous years (2018-2021) can be found in Tables 4a – 4d in the publication tables workbook.

Nearly two thirds (64%) of all properties on the Valuation Roll (excluding designated utilities) were receiving a relief as at 1 July 2022 – this compares with 68% as at 1 June 2021. In seventeen local authorities, more than two thirds of all properties were in receipt of a relief; the highest proportions of properties receiving relief were in Orkney (82%) and the Scottish Borders (78%), while the lowest could be found in Aberdeen City (39%) and Renfrewshire (46%).

Compared to the last snapshot, the value of reliefs has decreased in all local authorities, and the number of properties receiving relief, have decreased in most. This is due to the RHL relief no longer being available from 30 June 2022, and the reviews of SBBS relief conducted in some areas at the last snapshot.

Across Scotland, reliefs accounted for just over a fifth of the total gross bill (excluding designated utilities), which is a decrease of 16 percentage point compared to 2021, but comparable to the figures for 2018 and 2019. This is largely due to the withdrawal of the RHL relief, which at the 2021 snapshot had a value of £536m.

A detailed breakdown of the number of awards of each relief within each local authority is available in table A in the additional tables workbook.

Table 4: Number of properties in receipt of relief and total value of reliefs, by local authority, as at 1 July 2022

Local authority	Number of properties receiving one or more reliefs	Proportion of properties in each local authority receiving one or more reliefs	Relief value (£ millions) [note 6]	Total value of reliefs as a proportion of total gross bill for all properties on the Valuation Roll [note 6]
Aberdeen City	3,852	39%	41.3	14%
Aberdeenshire	9,759	74%	29.9	19%
Angus	4,094	76%	12.9	32%
Argyll & Bute	6,660	70%	16.4	29%
City of Edinburgh	11,816	51%	95.0	20%
Clackmannanshire	1,142	67%	4.3	20%
Dumfries & Galloway	7,217	71%	15.9	21%
Dundee City	3,775	62%	26.8	28%
East Ayrshire	3,048	66%	11.7	28%
East Dunbartonshire	1,498	63%	9.3	27%
East Lothian	2,787	73%	12.2	30%
East Renfrewshire	1,223	68%	6.2	29%
Falkirk	3,299	62%	14.0	15%
Fife	9,788	70%	39.8	25%
Glasgow City	16,690	61%	125.8	25%
Highland	14,937	74%	44.7	26%
Inverclyde	1,510	62%	7.0	25%
Midlothian	1,699	56%	9.9	22%
Moray	3,842	72%	9.9	15%
Na h-Eileanan Siar	2,191	77%	4.8	35%
North Ayrshire	4,026	74%	14.9	26%
North Lanarkshire	5,836	56%	25.7	17%
Orkney Islands	2,141	82%	4.0	27%
Perth & Kinross	6,992	72%	23.1	28%
Renfrewshire	4,565	46%	20.6	19%
Scottish Borders	6,904	78%	16.2	31%
Shetland Islands	1,696	72%	4.9	17%
South Ayrshire	2,748	51%	10.9	19%
South Lanarkshire	6,218	56%	29.8	17%
Stirling	3,826	64%	15.8	25%
West Dunbartonshire	1,578	52%	7.8	20%
West Lothian	4,034	60%	18.6	18%
Scotland	161,391	64%	730.0	22%

For numbered notes, see [the notes to tables section of this publication](#).

In addition, please note that this table excludes designated utilities not receiving relief as at the snapshot dates, as these would distort the proportions presented for local authorities with responsibility for designated utilities. In addition, Torness Nuclear Power Station in East Lothian is excluded from the 2022 figures. It was previously part of a designated utility entry, until 7 January 2022. Due to this, the totals presented in these tables may not correspond with other tables in this publication.

Reliefs awarded by property class

Table 5 shows the proportion of properties within each property class receiving a relief, and the value of those reliefs.

In addition Table 5a shows the proportion of properties in each class receiving one or more reliefs since 2018, and Table 5b shows the value of reliefs awarded by property class since 2018. These tables are available in the publication tables workbook.

The highest proportions of properties receiving relief can be found among religious properties, care facilities, cultural properties, and leisure properties, with more than four out of five properties in each of those classes receiving relief.

Conversely, the lowest proportions of properties receiving relief are among petrochemicals (5%), and advertising properties (8%).

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.

Table 5: Proportion of properties receiving relief, and value of reliefs, by property class, as at 1 July 2022

Property class	Proportion of properties in each class receiving one or more reliefs	Relief value (£ millions) [note 6]
Advertising	8%	0.1
Care Facilities	83%	54.5
Communications	16%	0.1
Cultural	85%	21.8
Education and Training	33%	74.6
Garages and Petrol Stations	66%	6.6
Health and Medical	50%	20.4
Hotels	61%	16.0
Industrial Subjects	61%	92.4
Leisure, Entertainment, Caravans, etc.	85%	84.5
Offices	60%	114.5
Other	45%	14.7
Petrochemical	5%	0.2
Public Houses	38%	7.1
Public Service Subjects	56%	42.2
Quarries, Mines, etc.	31%	0.3
Religious	86%	26.0
Shops	65%	134.8
Sporting Subjects	76%	8.0
Statutory Undertaking	33%	11.2
All	63%	730.0

For numbered notes, see [the notes to tables section of this publication](#).

In addition, please note that 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.

Properties receiving 100% relief

Most of the properties (90%) receiving relief on 1 July 2022 were receiving 100% relief, meaning they paid no rates.

There were 145,370 properties receiving 100% relief (57% of all properties), most of which (114,880; 45% of all properties) received 100% SBBS relief.

The value of reliefs awarded to properties receiving 100% relief was £593m, which is 81% of the value of all reliefs.

Table 6 shows the number of properties receiving 100% relief, and the value of all reliefs awarded to those properties, in each local authority. In addition, Table 6a shows the number of properties receiving 100% relief in each year since 2018, and Table 6b the value of reliefs awarded to some properties, in each local authority since 2018. These tables can be found in the publication tables workbook.

Table 6: 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 July 2022

Local authority	Number of properties receiving 100% relief	Value of reliefs awarded to properties receiving 100% relief (£ millions) [note 6]
Aberdeen City	3,090	30.5
Aberdeenshire	8,790	26.1
Angus	3,790	12.1
Argyll and Bute	6,230	14.0
City of Edinburgh	9,810	63.6
Clackmannanshire	960	3.7
Dumfries & Galloway	6,760	14.3
Dundee City	3,320	21.4
East Ayrshire	2,870	10.8
East Dunbartonshire	1,370	8.2
East Lothian	2,560	10.5
East Renfrewshire	1,130	5.7
Falkirk	3,010	12.5
Fife	8,770	33.3
Glasgow City	14,560	92.4
Highland	13,740	38.0
Inverclyde	1,390	6.4
Midlothian	1,490	6.3
Moray	3,460	8.4
Na h-Eileanan Siar	2,100	4.5
North Ayrshire	3,680	13.4
North Lanarkshire	5,230	23.8
Orkney Islands	2,050	3.9
Perth and Kinross	6,400	19.1
Renfrewshire	4,120	18.0
Scottish Borders	6,470	14.9
Shetland Islands	1,590	4.7
South Ayrshire	2,480	9.1
South Lanarkshire	5,700	26.4
Stirling	3,540	13.0
West Dunbartonshire	1,450	6.9
West Lothian	3,460	16.7
Scotland	145,370	592.8

For numbered notes, see [the notes to tables section of this publication](#).

Small Business Bonus Scheme 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 not exceeding £18,000. The current and historic eligibility criteria are presented in Table 14.

SBBS relief was the most commonly awarded relief, and accounted for 72% of all reliefs awarded, and 38% of the total value of reliefs, as at 1 July 2022. Just under half of all properties on the Valuation Roll (48%) were in receipt of SBBS relief (see Table 3).

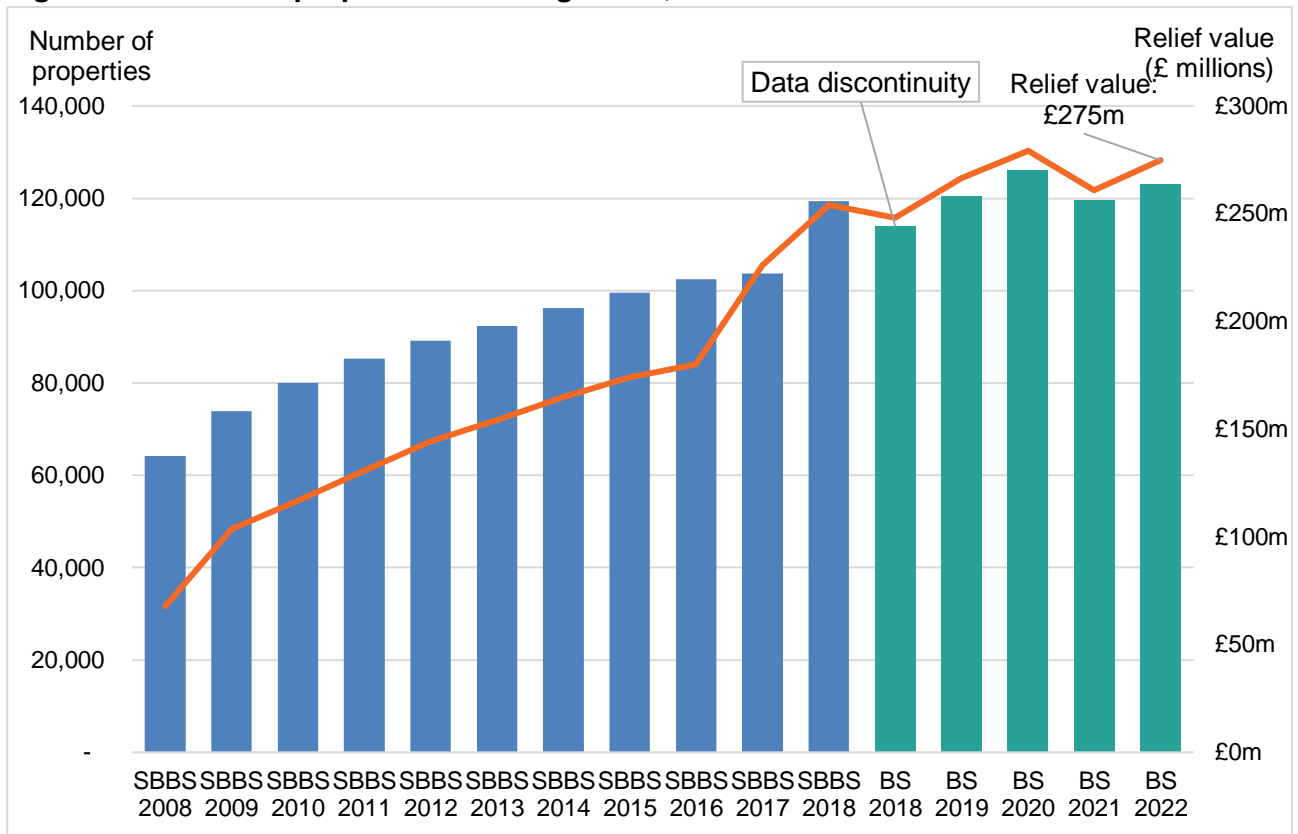
Figure 2 shows the number of properties in receipt of SBBS relief and the value of relief awarded over time. The number of SBBS recipients increased from 119,490 in 2021 to 123,010 in 2022. The value of relief awarded as at 1 July 2022 increased to £275m, compared to £261m in 2021. The figures for 2021 were unusually low due to several local authorities conducting reviews of SBBS awards (in 2020 there were 125,980 properties receiving a total of £279m of SBBS relief), as well as due to changes in SBBS eligibility rules which mean that only properties in active occupation can claim SBBS from 1 April 2020.

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. The RHLA relief was introduced in 2020-21 in response to the COVID-19 pandemic, and continued in 2021-22. In 2021-22, the RHLA relief required an application, meaning it was less likely to displace other reliefs (though it may have, for eligible properties, supplemented other reliefs, including SBBS, 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 in this publication is, like all other relief information, derived from the Billing System Snapshot – detailed property-level information on reliefs in place 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.

Figure 2 shows 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 System 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.

Figure 2: Number of properties receiving SBBS, and total value of SBBS relief



SBBS at the 2022 Snapshot

As at 1 July 2022, 114,880 (93%) of the 123,010 properties receiving SBBS relief received 100% SBBS relief. A further 1,140 properties combined SBBS relief with another relief to add up to 100%.

Table 8 shows the number of SBBS recipients by level of relief, within each local authority. Overall, 48% of properties on the Valuation Roll were in receipt of SBBS relief at the beginning of July 2022. This percentage varied significantly between local authorities, with the Scottish Borders having the highest proportion of SBBS recipients (66%) and Aberdeen City the lowest (22%). Comparable figures for years from 2018 onwards can be found in tables 8a – 8e in the publication tables workbook.

Table 8: Number, proportion and relief value of properties in receipt of Small Business Bonus Scheme (SBBS) relief, by local authority, as at 1 July 2022 [note 4]

Local authority	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Number of properties receiving less than 100% SBBS relief [note 10]	Proportion of properties in each local authority receiving SBBS relief	Total value of SBBS reliefs awarded (£ millions) [note 6]
Aberdeen City	2,190	2,020	170	22%	7.3
Aberdeenshire	7,560	6,970	590	57%	13.8
Angus	3,260	3,060	210	60%	6.2
Argyll & Bute	5,510	5,250	260	58%	8.5
City of Edinburgh	7,970	7,240	740	34%	24.5
Clackmannanshire	850	800	50	50%	2.0
Dumfries & Galloway	5,950	5,710	240	59%	9.7
Dundee City	2,770	2,560	200	46%	7.5
East Ayrshire	2,450	2,350	90	53%	5.3
East Dunbartonshire	1,230	1,140	90	51%	3.7
East Lothian	2,130	2,000	140	56%	5.0
East Renfrewshire	910	850	60	50%	2.7
Falkirk	2,580	2,440	140	48%	6.6
Fife	7,730	7,220	510	55%	17.5
Glasgow City	11,410	10,480	940	41%	33.4
Highland	11,870	10,840	1,030	58%	20.8
Inverclyde	1,210	1,150	70	50%	3.2
Midlothian	1,220	1,130	90	40%	3.3
Moray	2,980	2,800	180	56%	5.2
Na h-Eileanan Siar	1,630	1,520	120	57%	2.4
North Ayrshire	3,180	2,950	220	58%	6.5
North Lanarkshire	4,390	4,140	250	42%	12.3
Orkney Islands	1,600	1,540	60	61%	1.9
Perth & Kinross	5,890	5,500	390	60%	11.3
Renfrewshire	3,360	3,190	170	33%	7.9
Scottish Borders	5,820	5,600	230	66%	9.8
Shetland Islands	1,100	1,050	60	47%	1.4
South Ayrshire	2,020	1,920	100	37%	4.4
South Lanarkshire	5,050	4,710	350	46%	13.2
Stirling	3,110	2,940	170	52%	6.4
West Dunbartonshire	1,280	1,220	70	43%	3.7
West Lothian	2,790	2,620	170	42%	7.5
Scotland	123,010	114,880	8,130	48%	274.8

For numbered notes, see [the notes to tables section of this publication](#).

Table 9 shows the number of SBBS recipients by property class. As at 1 July 2022, a quarter (25%) of SBBS awards were awarded to shops, and just under a quarter (24%) were awarded to industrial subjects. Leisure and entertainment properties, caravans, and holidays sites accounted for a further 17% of all recipients and offices for another 14%. Taken together, these four property classes accounted for 81% of all the SBBS relief awarded, and for 84% of the total value of SBBS. Over three quarters (77%) of leisure and entertainment properties, caravans, and holiday sites, were in receipt of SBBS relief – the highest proportion of any property class. 68% of sporting subjects were receiving SBBS relief, as were 60% of garages and petrol stations, 58% of hotels, and 57% of shops.

Table 9: Number, proportion and relief value of properties in receipt of Small Business Bonus Scheme (SBBS) relief, by property class, as at 1 July 2022 [note 4]

Property class	Number of properties receiving SBBS relief	Number of properties receiving 100% SBBS relief	Proportion of properties within each property class receiving SBBS relief	Proportion of SBBS recipients within property class	Total value of SBBS reliefs awarded (£ millions) [note 6]
Advertising	120	90	7%	0%	0.1
Care Facilities	280	250	9%	0%	0.8
Communications	30	20	7%	0%	0.0
Cultural	320	250	24%	0%	0.8
Education and Training	150	130	4%	0%	0.5
Garages and Petrol Stations	2,460	2,290	60%	2%	5.8
Health and Medical	1,280	1,040	40%	1%	4.1
Hotels	3,350	3,120	58%	3%	11.3
Industrial Subjects	29,750	27,820	52%	24%	66.5
Leisure, Entertainment, Caravans, etc.	20,860	19,960	77%	17%	29.8
Offices	17,730	16,270	39%	14%	40.1
Other	3,200	2,950	26%	3%	3.7
Petrochemical	0	0	3%	0%	0.0
Public Houses	1,170	960	33%	1%	5.8
Public Service Subjects	1,730	1,280	18%	1%	3.8
Quarries, Mines, etc.	80	70	20%	0%	0.1
Religious	180	160	3%	0%	0.3
Shops	30,690	28,760	57%	25%	95.5
Sporting Subjects	9,520	9,350	68%	8%	5.4
Statutory Undertaking	130	110	10%	0%	0.5
All	123,010	114,880	48%	100%	274.8

For numbered notes, see [the notes to tables section of this publication](#). In addition, please note that 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.

SBBS in combination with other reliefs

Of the 123,010 SBBS relief recipients as at 1 July 2022, 8,130 received less than 100% SBBS relief. SBBS relief was combined with another relief for 1,140 of these, most commonly with charity relief. Table 10 provides a breakdown of reliefs awarded in combination with SBBS relief.

Previously, SBBS had most commonly been combined with relief for empty properties, and with Retail, Hospitality, Leisure and Aviation (RHLA) relief. Since 1 April 2020 a property must be in active occupation to receive SBBS relief, so SBBS can no longer be combined with relief for empty properties. The Retail, Hospitality, and Leisure (RHL) (previously RHLA) relief was discontinued on 30 June 2022.

Table 10: Properties in receipt of Small Business Bonus Scheme (SBBS) relief in combination with other reliefs, as at 1 June 2021 and 1 July 2022

Relief Type	2021 (as at 1 June)	2022 (as at 1 July)
RHLA relief [note 5]	1,970	[d]
Empty Property relief	0	0
Mandatory Charity relief	1,060	1,000
Mandatory Sports Club relief	50	50
Discretionary Sports Club relief	50	60
Discretionary Rural relief	20	20
Discretionary Charity relief	10	10
Day Nursery relief	10	10
Business Growth Accelerator relief	[low]	10
Renewable Energy relief	[low]	10
All	3,160	1,160

Annex

Valuation Roll as at 1 July 2022

Table 11 shows the number of non-zero-rated properties, and their total rateable value, on the Valuation Roll as at 1 July 2022. Tables L and M in the additional tables workbook show a breakdown of the number of properties and rateable value by local authority and property class.

Table 11: Number and rateable value of properties on the Valuation Roll as at 1 July 2022

Local authority	Number of Properties	Rateable Value (£ millions)
Aberdeen City	9,760	577.5
Aberdeenshire	13,260	300.1
Angus	5,420	79.2
Argyll & Bute	9,580	112.2
City of Edinburgh	23,250	930.1
Clackmannanshire	1,700	42.1
Dumfries & Galloway	10,130	144.3
Dundee City	6,070	188.5
East Ayrshire	4,600	82.4
East Dunbartonshire	2,390	65.9
East Lothian	3,810	119.7
East Renfrewshire	1,810	41.4
Falkirk	5,330	180.0
Fife	13,980	405.8
Glasgow City	27,580	983.2
Highland	20,310	381.6
Inverclyde	2,430	54.7
Midlothian	3,050	86.5
Moray	5,310	124.1
Na h-Eileanan Siar	2,850	27.1
North Ayrshire	5,430	112.7
North Lanarkshire	10,460	287.0
Orkney Islands	2,620	29.0
Perth & Kinross	9,750	160.5
Renfrewshire	10,030	285.5
Scottish Borders	8,800	102.9
Shetland Islands	2,350	55.8
South Ayrshire	5,410	113.9
South Lanarkshire	11,020	694.2
Stirling	6,000	121.2
West Dunbartonshire	3,010	183.8
West Lothian	6,680	201.4
Scotland	254,170	7,274.3

Zero-rated properties

Table 12 shows the number of zero-rated properties in receipt of relief, by relief and local authority (for those local authorities which reported at least one zero-rated property receiving relief) at the 2022 snapshot. Around 90 zero-rated properties were in receipt of relief, of which the majority (80) were properties in Glasgow receiving an exemption for unoccupied properties. These properties are excluded from all other tables in the publication.

Table 12: Properties in receipt of relief that were zero-rated at the snapshot date of 1 July 2022

Local authority	Religious exemption	Exemption for unoccupied properties	Charity	Total
Argyll & Bute	[low]	0	0	[low]
East Lothian	0	10	0	10
Fife	0	[low]	0	[low]
Glasgow City	0	80	[low]	80
All	[low]	90	[low]	90

Retail, Hospitality and Leisure relief

The Retail, Hospitality and Leisure (RHL) relief was available until 30 June 2022, for properties in the retail, hospitality and leisure sectors. This relief could be awarded up to 50% of the total gross bill for a property between 1 April and 30 June 2022, with a cap of £27,500 per ratepayer.

Table 13 displays the number of properties in each local authority which were in receipt of this relief as at 30 June 2022. This relief was discontinued after 30 June, and is not included in the 2022 figures in any other table in this publication.

The number of properties receiving this relief for 2022-23 may change, e.g. due to local authorities making adjustments for the ratepayer-level cap, or due to reliefs being awarded retrospectively.

Table 13: Properties in receipt of Retail, Hospitality and Leisure (RHL) relief as at 30 June 2022, by Local Authority

Local authority	Number of Properties
Aberdeen City	320
Aberdeenshire	520
Angus	110
Argyll & Bute	410
City of Edinburgh	1,500
Clackmannanshire	40
Dumfries & Galloway	320
Dundee City	170
East Ayrshire	130
East Dunbartonshire	60
East Lothian	140
East Renfrewshire	50
Falkirk	170
Fife	790
Glasgow City	690
Highland	730
Inverclyde	70
Midlothian	100
Moray	130
Na h-Eileanan Siar	30
North Ayrshire	150
North Lanarkshire	270
Orkney Islands	90
Perth & Kinross	230
Renfrewshire	140
Scottish Borders	100
Shetland Islands	60
South Ayrshire	320
South Lanarkshire	420
Stirling	270
West Dunbartonshire	80
West Lothian	270
Scotland	8,850

Please note:

- The RHL relief was available until 30 June 2022. It is not included, for 2022, in any other table in this publication.
- The RHL relief was available from April to June 2022 as a 50% relief for eligible properties, up to a maximum value of £27,500 per ratepayer.

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](#). Scottish Ministers set a national poundage (tax rate) annually, 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.¹ 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.

Detailed information on non-domestic rates and reliefs can be found in the [background notes of this publication](#), in [information on non-domestic rates relief on mygov.scot](#), and in the detailed guidance for local authorities published in [Local government finance circular 04/2022](#).

Data

In this publication, "relief" may mean either a full or partial relief or an exemption from non-domestic rates. The term "properties" is used for lands and heritages listed as separate entries on the Valuation Roll – most of which are buildings such as shops, offices, warehouses, and self-catering properties, though a small number may be land, for example shooting rights and car parks.

The information in this publication is derived from the annual local authority Billing System Snapshot, which is a list of each individual relief in place at the snapshot date,

¹ 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.

along with associated property reference numbers. Detailed information about this data collection can be found in the [Billing System Snapshot guidance for local authorities](#). 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.

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, except where noted in Table 2a, and from Table 12.

Notes to tables

The following notes apply to some of the tables in this publication. Additional notes may apply to tables in the associated workbooks, and are defined in the 'Notes to tables' sheet of each workbook.

- [x] Data is not available.
- [d] This relief had not yet been introduced at this snapshot date, or it had been discontinued prior to this snapshot date.
- [y] This data is not separately available, and is included in 'Other relief' figures.
- [low] This value is greater than zero but rounds down to zero.
- note 1 Zero-rated properties are those which have their rateable values set to 0, e.g. properties under reconstruction.
- note 2 For 2020, excludes properties receiving only the 1.6% universal relief.
- note 3 For 2020, '100% relief' was in effect a 98.4% relief, combined with the 1.6% universal relief awarded to every property.
- note 4 Local authorities periodically undertake reviews of Small Business Bonus Scheme (SBBS) awards, which may include cancelling all relief awards and inviting ratepayers to re-apply. This may result in a lower number of recipients reported at a snapshot, even if the awards are later re-instated and backdated.
- note 5 The Retail, Hospitality, Leisure and Aviation (RHLA) relief required an application in 2021-22, having previously been awarded automatically.
- note 6 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.
- note 7 The value of discretionary reliefs includes both the Scottish Government's contribution and the councils' own contributions to the cost. Other published data on reliefs includes only the Scottish Government's contribution to the costs of reliefs.
- note 8 Includes the value of the 1.6% universal relief awarded to properties receiving another relief. Excludes the value of the 1.6% universal relief awarded to properties receiving no other reliefs.

note 9 Includes all reliefs, including the 1.6% universal relief awarded to all properties.

note 10 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.

Relief values

The values of reliefs 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. Rateable values may also change during the course of the year, which would affect final annual 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 reliefs) 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 funding the remaining 75% (though this can vary, e.g. discretionary sports relief can in certain cases be 100% funded by the Scottish Government).

Other sources of non-domestic rates income data present only the Scottish Government's contribution to the value of reliefs. For instance, [Scottish Local Government Financial Statistics](#) 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 values of discretionary reliefs. Figures for 2022-23 are expected to be published in SLGFS in early 2024.

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, to give as full a picture as possible of current relief entitlement.

The snapshot date in 2022 was 1 July, to capture the reliefs in place after the expiration of RHL relief at the end of June 2022. Previous snapshot dates were 1 June in 2018, 31 May in 2019 - due to 1 June being a Saturday, 1 July in 2020 – delayed by a month as most local authorities had delayed their annual billing due to the COVID-19 pandemic - and 1 June in 2021.

Previous publications (pre-2019) of SBBS relief statistics were based on summary returns (SBBS totals) from local authorities. For this reason, headline figures in 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 2022-23, the poundage rates are:

- a Basic Property Rate (poundage) of 49.8p for properties with a rateable value not exceeding £51,000;
- the Intermediate Property Rate of 51.1p (1.3p supplement on the basic poundage) for properties with a rateable value greater than £51,000, but not exceeding £95,000; and
- the Higher Property Rate of 52.4p (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 $£20,000 \times 0.498 = £9,960$ (before any reliefs).

A property with a rateable value of £100,000 would have a gross bill of $£100,000 \times (0.498 + 0.026) = £52,400$ (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). 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 14 below.

Eligibility for SBBS relief

SBBS 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 – though SBBS cannot be awarded to vacant properties).

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.

Table 14: SBBS relief criteria 2008-09 to present

Year		Rateable Value (RV) Band			Relief for higher value business chains
		Lower	Middle	Upper	
2008-09	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%
2009-10	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%
2010-11 to 2013-14	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
2014-15 to 2015-16	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
2017-18 onwards	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 ratepayers with a single property

Eligibility for Retail, Hospitality and Leisure relief

The Retail, Hospitality and Leisure (RHL) relief was awarded upon application to properties used for specific purposes, outlined in the Schedule to [The Non-Domestic Rates \(Coronavirus Reliefs\) \(Scotland\) Regulations 2022](#). This includes 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 (arts galleries or centres; sports clubs; sports centres; sports grounds; clubhouses; gymnasiums; museums; cinemas; theatres; music venues; ticket offices; recreation grounds; bingo halls; tourist attractions or facilities; soft play centres; amusement arcades excluding those licensed for sub-category B2 gaming machines); 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.

The RHL relief was available from 1 April 2022 until 30 June 2022. This relief could be awarded up to 50% of the total gross bill for a property for that period, with a cap of £27,500 per ratepayer.

As the snapshot date was 1 July 2022, this publication does not include information on RHL relief for 2022, except for table 13, which shows data as at 30 June 2022.

Reporting conventions

Figures showing numbers of properties or reliefs have been rounded to the nearest ten. Numbers greater than zero but which round down to zero are shown as [low]. Actual zero values (both counts and values) are shown as 0. Some figures may not sum due to rounding. Figures showing proportions and relief values have not been rounded. Please note that this constitutes a change compared to how these values were presented in previous years.

Reliefs reported as being awarded to zero-rated properties are excluded from this table, except where noted otherwise. Zero-rated properties are those which have their rateable values set to 0, e.g. properties under reconstruction. For more information on zero-rated properties in receipt of relief, please see Table 12.

“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 (e.g. bare ground, sporting rights), etc.

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.

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 in the [guidance on non-domestic rates and relief, including appeals, on mygov.scot](#).

Further Local Government Finance statistics can be found in the [Local government finance statistics collection on the Scottish Government website](#). This includes a section on non-domestic rates statistics, including revaluation appeals, reliefs, income, and COVID-19 business support grants.

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