

PUBLIC SERVICES AND GOVERNMENT

Non-Domestic Rates Relief Statistics, Scotland, 2020

Introduction

This publication provides a snapshot of the reliefs and exemptions from Non-Domestic Rates that were in place at the start of July 2020. It includes the number of properties (by type and geographical area) that were awarded each relief, and the total values of individual reliefs. Some tables in the associated Excel workbook also present reliefs and values as at the snapshot dates in 2018 (1 June) and 2019 (31 May). The publication also includes a section on the Small Business Bonus Scheme (SBBS) relief, as well as one on the two reliefs that were introduced in 2020 in response to the COVID-19 pandemic.

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.

Detailed information on Non-Domestic Rates and reliefs can be found in the Background Notes on page 30, on [mygov.scot](https://www.gov.scot), and in the detailed guidance for local authorities which is available on the Scottish Government's website.¹

Care should be taken in making comparisons with previous years, as this year's billing snapshot was delayed by a month due to later than usual issuing of annual bills as a result of the COVID-19 pandemic. In addition, the snapshot was taken closer to annual billing than usual, allowing less time for corrections after the bills were issued. Please see the Background Notes for further information.

¹ Local Government Finance Circular 6/2020:
<https://www.gov.scot/publications/local-government-finance-circular-6-2020-non-domestic-rates-relief-for-2020-2021/>

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. All actual zero values (both counts and values) are shown as a dash (-).

Relief values

The relief values shown in this publication are the awards given as at the snapshot date, and do not necessarily reflect the cost of a given award over the full year: for example some reliefs may be awarded later in the year and backdated, while some may have been cancelled before the snapshot date, or before the end of the year. The relief values as at the snapshot date 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.

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 Scottish Government.

Final audited figures of relief amounts are published annually in Scottish Local Government Financial Statistics,² and the figures for 2020-21 will be published in February 2022. However, these will not be directly comparable to total values in this publication, as Local Government Financial Statistics only include the cost to the Scottish Government of providing relief, and exclude the discretionary element paid by councils.

COVID-19 reliefs

In response to the COVID-19 pandemic, two new reliefs were introduced for 2020-21: a 1.6% universal relief, automatically awarded to all non-domestic properties in Scotland, and a Retail, Hospitality and Leisure (RHL) relief, available automatically to properties used for particular purposes in those sectors, as well as selected airports and certain other aviation-related subjects, as set out in regulations. More detailed information about these reliefs is available on pages 22 to 27, and page 35. As the 1.6% relief was applied universally, it has been excluded from some tables including those which show numbers or proportions of properties receiving relief as they would otherwise show all properties as receiving relief.

² The Scottish Local Government Financial Statistics:
<http://www.gov.scot/collections/local-government-finance-statistics/#scottishlocalgovernmentfinancialstatistics>

Small Business and Retail, Hospitality and Leisure grants

In addition to the two new COVID-19 reliefs, the Scottish Government introduced two COVID-19 grant funds which were administered through the Non-Domestic Rates system. Qualifying small properties, and qualifying properties in the retail, hospitality and leisure sectors,³ were made eligible for business support grants, of which over £1bn has been paid out.⁴ The main criterion under which a property may have been eligible for the Small Business Grant Fund was that it be in receipt of Small Business Bonus Scheme (SBBS) relief, or eligible for SBBS but in receipt of one of the other specified reliefs.⁵ As a consequence, some ratepayers whose property may have been eligible for SBBS but had not previously been claiming have made backdated claims, which has resulted in a larger increase in SBBS claims than would otherwise be expected.

It is also relevant when comparing the number of SBBS recipients this year to last year, that empty properties were from 1 April 2020 no longer eligible to claim for SBBS,⁶ and some SBBS recipients may this year be receiving RHL relief instead of SBBS relief, depending on the manner in which reliefs were awarded by the local authority.

³ The criteria for the business support fund grants is set out in Local Government Finance Circulars 5/2020, 8/2020, 9/2020, and 11/2020:

<https://www.gov.scot/collections/local-government-finance-circulars/>

⁴ Business Support Fund Grant Statistics:

<https://www.gov.scot/publications/coronavirus-covid-19-business-support-fund-grant-statistics/>

⁵ Properties could also be eligible for the small business grant by being eligible for SBBS, but claiming Nursery, Disabled, Business Growth Accelerator, Sports, Enterprise Areas, Fresh Start, or Charity reliefs.

⁶ Section 3(5)(a) of The Non-Domestic Rates (Levying) (Scotland) Regulations 2020 removes eligibility for SBBS from properties which are not in active occupation. See:

<https://www.legislation.gov.uk/ssi/2020/39/body/made.>

Key points

(as at 1 July 2020)

- Almost three quarters (74%) of non-domestic properties were receiving a relief other than the 1.6% universal relief as at 1 July 2020, up from 64% as at 31 May 2019. Most of these (70% of all properties) were receiving 100% relief.
- The total value of all reliefs awarded as at 1 July 2020 was £1,679m, of which £965m is attributable to reliefs introduced to support businesses through the COVID-19 pandemic (though in some instances the COVID-19 reliefs may have displaced a previous relief).
- As at 1 July 2020, 200,640 reliefs (excluding the 1.6% universal relief) were awarded to a total of 186,600 properties, with a total value of £1,618m.
- 174,730 properties (70% of the Valuation Roll) received reliefs accounting for 100% of their gross bill. Of these, 117,420 were in receipt of 100%⁷ Small Business Bonus Scheme (SBBS) relief, and 23,760 received 100%⁷ RHL relief.
- Three reliefs (SBBS, Charity and RHL) accounted for 87% of the number of all reliefs awarded (excluding the 1.6% universal relief), and for 84% of the value of all reliefs awarded.
- RHL relief accounted for 14% of all reliefs awarded, but 54% of the value of all reliefs. Conversely, SBBS accounted for 63% of all reliefs awarded, but only 17% of the value of all reliefs.
- Reliefs accounted for nearly half (49%) of the total gross Non-Domestic Rates bills in Scotland (excluding utilities). This is a significant increase compared to 22% in 2019, and is largely a result of RHL relief.
- 125,980 properties were in receipt of SBBS relief as at 1 July 2020, 5,560 more than as at the snapshot date (31 May) in 2019. It is possible that the number of properties in receipt of SBBS would have been greater in 2020 but for the introduction of RHL relief: 990 properties were in receipt of 100% SBBS as at 31 May 2019, but had switched to 100%⁷ RHL relief by 1 July 2020.
- 28,400 properties in receipt of 100% relief were receiving partial or full RHL relief. 21,190 of these properties were on the Valuation Roll but were not receiving any relief as at 31 May 2019, while 1,820 were already previously receiving 100% relief, and 4,550 properties were receiving relief of less than 100% as at 31 May 2019. A further 840 properties in receipt of RHL relief were newly added to the Valuation Roll since the snapshot date in 2019.

⁷ As the 1.6% universal relief is applied before others, 100% relief is in fact 98.4% relief (100% applied to 98.4% of the gross bill). See pages 27 and 33 for details on the application of the 1.6% universal relief.

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Non-Domestic Rates reliefs as at 1 July 2020

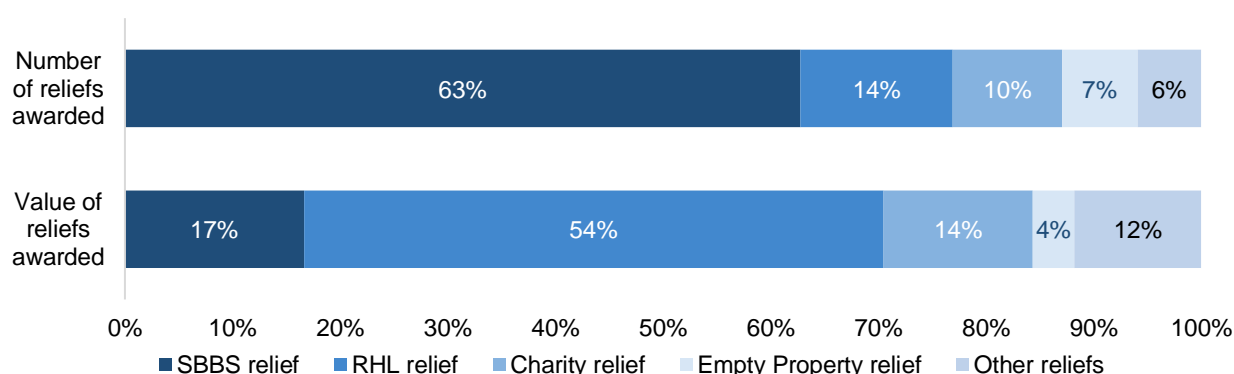
Numbers and types of reliefs awarded as at 1 July 2020, and comparison with 2019

Table 1 shows the number of properties in receipt of relief, and the number of reliefs awarded as at the snapshot dates in 2019 (31 May) and 2020 (1 July). The total number of reliefs awarded (excluding the 1.6% universal relief) increased from 169,760 in 2019 to 200,640 in 2020, increasing by 18%, while the total number of properties in receipt of relief (excluding the 1.6% universal relief) increased from 158,690 in 2019 to 186,600 in 2020 (an increase of 18%). The proportion of properties on the Valuation Roll in receipt of relief increased from 64% to 74%. Likewise, the number of properties receiving 100% relief increased from 142,610 in 2019 to 174,730 in 2020 (an increase of 23%).

Most of the properties receiving 100% relief were in receipt of SBBS relief; the proportion of properties on the Valuation Roll receiving 100%⁸ SBBS relief increased from 44% in 2019 to 47% in 2020.

Figure 1 shows the proportion of reliefs awarded and the proportion of the total value of reliefs by relief. SBBS accounted for the highest proportion of the *number* of all reliefs awarded (63%), followed by RHL relief (14%) and Charity relief (10%). RHL relief accounted for more than half (54%) of the *value* of all reliefs awarded, followed by SBBS relief at 17%, and Charity relief at 14%.

Figure 1: Percentage of total reliefs awarded as at 1 July 2020, by number and value



Figures may not sum due to rounding. The number of reliefs excludes the 1.6% universal relief. Charity relief includes both the mandatory and discretionary elements. Empty property relief includes relief for unoccupied properties, exemptions for empty historic properties, and other exemptions for unoccupied properties.

⁸ 98.4% of the total gross liability. See footnote 7 on page 4.

Table 1: Number and proportion of properties in receipt of relief, and reliefs awarded, 2019 and 2020

	2019 (as at 31 May)	2020 (as at 1 July)
Number of properties on Valuation Roll	254,820	257,470
<i>of which non-zero-rated properties</i> ¹	248,240	250,940
Number of non-zero-rated properties receiving one or more reliefs ²	158,690	186,600
Proportion of non-zero rated properties receiving one or more reliefs ²	64%	74%
Number of non-zero-rated properties receiving 100% relief ³	142,610	174,730
<i>of which 100% Small Business Bonus Scheme (SBBS) relief</i>	111,040	117,420
<i>of which 100% Retail Hospitality and Leisure (RHL) relief</i>		23,760
<i>of which 100% other relief</i> ⁴	29,290	27,720
<i>of which a combination of SBBS and RHL relief</i> ⁵		3,290
<i>of which a combination of SBBS and other relief</i> ⁴	2,280	1,190
<i>of which a combination of RHL and other relief</i> ⁴		1,360
Proportion of non-zero-rated properties receiving 100% relief	57%	70%
<i>of which 100% Small Business Bonus (SBBS) relief</i>	44%	47%
<i>of which 100% Retail Hospitality and Leisure (RHL) relief</i>		9%
<i>of which 100% other relief</i> ⁴	11%	11%
<i>of which a combination of SBBS and RHL relief</i> ⁵		1%
<i>of which a combination of SBBS and other relief</i> ⁴	1%	0%
<i>of which a combination of RHL and other relief</i> ⁴		1%
Total number of reliefs awarded ^{6, 7, 8}	169,760	200,640

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc.

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

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

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

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

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

5. Also includes properties where RHL, SBBS, 1.6% universal relief, and another relief combine to 100%.

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

8. Excluding the 1.6% universal relief for 2020.

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 2020.

The most frequently awarded relief was SBBS relief, followed by RHL 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 July 2020, and were awarded to seven out of ten properties on the Valuation Roll.

The value of all reliefs awarded, including the 1.6% universal relief, was £1,679m, compared to £738m at the 2019 snapshot. This includes reliefs funded both by the Scottish Government and by local authorities. RHL relief had the highest value of all reliefs, at over £900m. This is followed by SBBS at £279m, and mandatory and discretionary Charity relief at £233m. A large proportion of this increase is a result of the COVID-19 reliefs, the value of which was at £965m. However, these reliefs will have in part displaced previously awarded reliefs (e.g. a property previously receiving 25% SBBS relief could now be receiving 100% RHL relief instead); hence the overall increase in the value of reliefs is lower than the value of COVID-19 reliefs.

Further details on RHL relief and the 1.6% universal relief, are available on pages 22 to 27, and further details on the SBBS relief are presented on pages 15 to 21.

Table 2: Number, proportion and value of reliefs awarded, by relief, as at 1 July 2020

Relief	Number of reliefs awarded	Reliefs awarded by type as a proportion of all reliefs (except 1.6% universal) awarded	Proportion of all properties on the Valuation Roll that receive relief	Relief Value ¹ (£m)
Small Business Bonus Scheme (SBBS) relief	125,980	62.8%	50.2%	279.2
Retail, Hospitality and Leisure (RHL) relief	28,400	14.2%	11.3%	904.2
Charity relief	20,370	10.2%	8.1%	233.3
<i>of which mandatory</i>	<i>11,890</i>	<i>5.9%</i>	<i>4.7%</i>	<i>204.4</i>
<i>of which discretionary ²</i>	<i>8,480</i>	<i>4.2%</i>	<i>3.4%</i>	<i>28.9</i>
Empty Property relief and exemptions	14,060	7.0%	5.6%	64.8
Religious exemptions	4,570	2.3%	1.8%	26.4
Rural relief	2,210	1.1%	0.9%	4.0
<i>of which mandatory</i>	<i>360</i>	<i>0.2%</i>	<i>0.1%</i>	<i>0.7</i>
<i>of which discretionary ²</i>	<i>1,850</i>	<i>0.9%</i>	<i>0.7%</i>	<i>3.3</i>
Disabled Rates relief	1,930	1.0%	0.8%	64.3
Sports Club relief	1,510	0.8%	0.6%	14.2
<i>of which mandatory</i>	<i>180</i>	<i>0.1%</i>	<i>0.1%</i>	<i>1.5</i>
<i>of which discretionary ²</i>	<i>1,330</i>	<i>0.7%</i>	<i>0.5%</i>	<i>12.7</i>
<i>of which up to 20% top-up on mandatory relief</i>	<i>60</i>	<i>0.0%</i>	<i>0.0%</i>	<i>0.1</i>
<i>of which up to 100% fully discretionary</i>	<i>1,260</i>	<i>0.6%</i>	<i>0.5%</i>	<i>12.6</i>
Day Nursery relief	730	0.4%	0.3%	9.4
Business Growth Accelerator (BGA) relief	240	0.1%	0.1%	10.4
<i>of which unoccupied new builds</i>	<i>30</i>	<i>0.0%</i>	<i>0.0%</i>	<i>1.6</i>
<i>of which occupied new build</i>	<i>140</i>	<i>0.1%</i>	<i>0.1%</i>	<i>7.4</i>
<i>of which improvements</i>	<i>70</i>	<i>0.0%</i>	<i>0.0%</i>	<i>1.5</i>
Renewable Energy relief	230	0.1%	0.1%	4.4
Fresh Start relief	160	0.1%	0.1%	2.0
Lighthouse relief	150	0.1%	0.1%	0.5
Enterprise Areas relief	100	0.1%	0.0%	0.6
District Heating relief	10	0.0%	0.0%	0.4
Transitional relief ⁶	0	0.0%	0.0%	0.0
Mobile Masts relief	0	0.0%	0.0%	0.0
All reliefs (excluding 1.6% universal relief)	200,640	100.0%	74.4%	1,618.0
1.6% Universal relief	250,940		100.0%	60.7
All reliefs including 1.6% universal relief	451,580		100.0%	1,678.8

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc.

Reliefs reported as being awarded to zero-rated properties have been excluded from the table. New Fibre, Hardship, and Stud Farm reliefs, as well as local reliefs awarded under the Community Empowerment Act 2015 are not included in this table as they had no recipients as at the snapshot date.

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, for example some reliefs may be awarded later in the year and backdated, while some may have been cancelled before the snapshot date, or may be cancelled before the end of the year.

2. For all discretionary reliefs, the value includes both the Scottish Government's contribution and the councils' own contribution to the cost.

Notes 3, 4, 5 relate to 2018 and 2019 figures, available in the associated Excel workbook.

6. As hospitality properties in 2020 are all eligible for RHL relief, which cannot be combined with transitional relief, the amount of transitional relief awarded has decreased more than it otherwise would have.

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 2020. Table 3 in the associated Excel workbook also contains figures for 2018 and 2019.

Nearly three quarters (74%) of all properties on the Valuation Roll were receiving a relief other than the 1.6% universal relief as at 1 July 2020 – this compares with 64% as at 31 May 2019. In nine local authorities, more than eight in ten properties were in receipt of a relief other than the 1.6% universal relief; the highest proportions of properties receiving relief were in Orkney (86%) and Argyll and Bute (84%), while the lowest could be found in Aberdeen City (46%) and Renfrewshire (just under 50%).

Aberdeen City and Renfrewshire, along with the City of Edinburgh, Midlothian, and South Ayrshire, have seen the largest increases in the total value of reliefs between 2019 and 2020 – all increased by more than 140% compared with an average increase of 127% across all of Scotland (see the expanded version of Table 3 in the associated Excel workbook). The largest percentage increase in recipient numbers occurred in the City of Edinburgh (30%) and South Lanarkshire (28%) compared to a Scottish average of 18%.

In total, reliefs accounted for nearly half (49%) of the total gross bill for all non-domestic properties excluding designated utilities. This is a significant increase compared to 22% in 2019 (as shown in the expanded version of Table 3 in the associated Excel workbook) and is largely a result of RHL relief. The largest increases occur in Renfrewshire, the City of Edinburgh, South Ayrshire, East Renfrewshire, and Midlothian, all of which saw the value of all reliefs as a proportion of the total gross bill has increased by more than 33 percentage points.

A detailed breakdown of the number of reliefs awarded for each relief and local authority is available in Table 3a in the associated Excel workbook, and the same breakdown of values of those reliefs is available in Table 3b.

Table 3: Number of properties in receipt of relief and total value of reliefs, by Local Authority, as at 1 July 2020

Local Authority	Number of properties receiving one or more reliefs in addition to the 1.6% universal relief ³	Proportion of properties receiving one or more reliefs in addition to the 1.6% universal relief ³	Value ¹ (£m) of all reliefs (incl. 1.6% relief) awarded to properties receiving a relief other than 1.6% relief ⁴	Value ¹ (£m) of all reliefs including 1.6% universal relief ⁵	Total value of reliefs ⁵ (including 1.6% universal relief) as a proportion of total gross bill ^{1, 2} for all properties on the Valuation Roll
Aberdeen City	4,430	46%	100.9	104.1	34%
Aberdeenshire	10,510	80%	50.6	52.2	34%
Angus	4,380	82%	21.3	21.5	52%
Argyll & Bute	8,000	84%	27.8	28.2	50%
City of Edinburgh	16,430	71%	285.6	288.5	60%
Clackmannanshire	1,300	78%	8.7	8.9	40%
Dumfries & Galloway	8,220	81%	33.4	34.0	46%
Dundee City	4,450	76%	59.0	59.6	61%
East Ayrshire	3,390	76%	22.7	22.9	55%
East Dunbartonshire	1,820	75%	19.8	20.0	58%
East Lothian	3,010	80%	20.4	20.7	50%
East Renfrewshire	1,420	78%	13.8	13.9	64%
Falkirk	3,780	71%	29.7	30.7	33%
Fife	11,310	81%	83.1	85.1	50%
Glasgow City	20,240	74%	272.9	276.5	54%
Highland	16,160	81%	83.8	85.6	50%
Inverclyde	1,910	79%	15.9	16.1	57%
Midlothian	2,280	75%	25.4	25.7	57%
Moray	4,090	79%	20.0	20.6	33%
Na h-Eileanan Siar	2,230	80%	6.8	6.9	51%
North Ayrshire	4,390	82%	29.3	29.8	51%
North Lanarkshire	7,020	68%	64.2	65.5	44%
Orkney Islands	2,250	86%	6.1	6.3	41%
Perth & Kinross	7,690	80%	46.8	47.4	57%
Renfrewshire	4,910	50%	65.2	66.5	60%
Scottish Borders	7,020	83%	25.9	26.3	49%
Shetland Islands	1,800	76%	6.9	7.3	23%
South Ayrshire	4,200	79%	34.2	34.6	59%
South Lanarkshire	6,960	66%	69.1	74.2	45%
Stirling	4,150	70%	34.7	35.1	56%
West Dunbartonshire	2,160	72%	18.9	20.2	50%
West Lothian	4,710	72%	43.3	44.2	42%
Scotland	186,600	74%	1,646.1	1,678.8	49%

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Reliefs reported as being awarded to zero-rated properties have been excluded from the table. The total number of reliefs awarded is more than the number of relief recipients as some recipients (properties) can receive more than one relief. Table 3a in the associated Excel workbook shows the number of reliefs awarded by relief and local authority. Table 3b in the associated Excel workbook shows the value of reliefs 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, for example some reliefs may be awarded later in the year and backdated, while some may have been cancelled before the snapshot date, or may be cancelled before the end of the year.

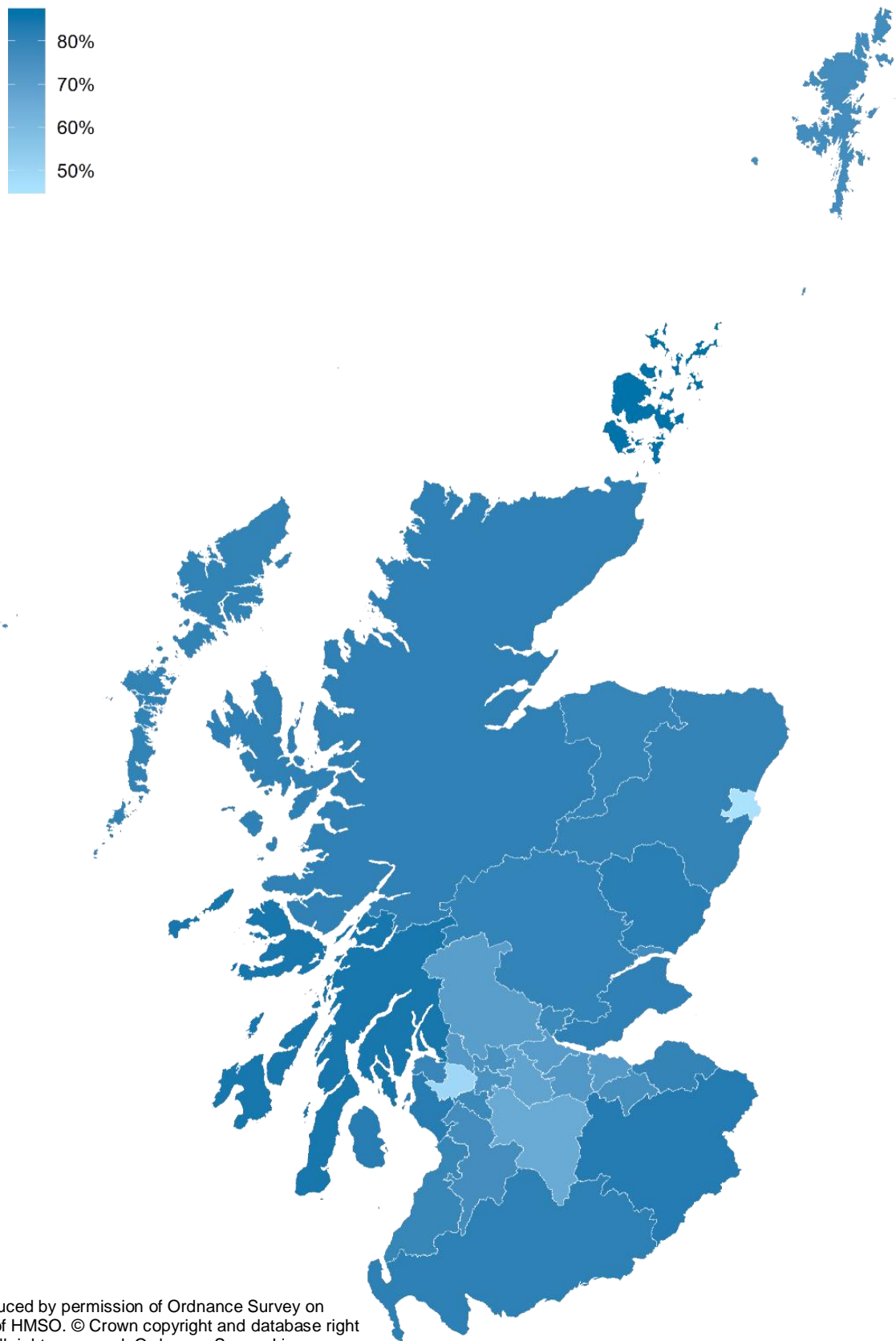
2. Gross bills for 2020 exclude 32 out of the 33 designated utility entries which were not in receipt of relief other than the 1.6% universal relief, since this would distort the proportion for those local authorities that have designated utilities listed in their area. One utility which receives renewable energy relief is included as part of South Lanarkshire, which is responsible for electricity utilities.

3. Excludes properties receiving only the 1.6 universal relief.

4. 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.

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

Map 1: Proportion of properties on the Valuation Roll receiving relief as at 1 July 2020, by Local Authority area



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Reliefs awarded by Property Class

Table 4 shows the proportion of properties within each class receiving a relief, and the value of those reliefs. In some classes, such as hotels, public houses, or leisure properties, nearly all properties were in receipt of RHL relief. It should be noted that the eligibility for reliefs is defined by *use of property*,⁹ whereas the property class is a description of the *type* of properties – 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 RHL relief. The lowest proportions of properties receiving reliefs were in advertising properties, and those in the petrochemicals industry.

Table 4a, available in the associated Excel workbook, shows the breakdown of the number of reliefs by property class and relief, while Table 4b shows the values of those reliefs.

⁹ The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020:
<https://www.legislation.gov.uk/ssi/2020/101/made>.

Table 4: Proportion of properties receiving relief, and value of reliefs, by property class

Property Class	31 May 2019		1 July 2020		
	Proportion of properties in each class receiving one or more reliefs	Relief value ¹ (£m)	Proportion of properties in each class receiving one or more reliefs (excluding 1.6% universal relief)	Value ¹ (£m) of all reliefs (incl. 1.6% relief) awarded to properties receiving a relief other than 1.6% relief ²	Value ¹ (£m) of all reliefs including 1.6% universal relief ³
Advertising	8%	0.1	7%	0.1	0.2
Care Facilities	86%	53.3	87%	55.0	55.1
Communications	16%	0.1	17%	0.1	0.3
Cultural	86%	24.6	95%	29.1	29.1
Education and Training	35%	86.0	35%	85.5	88.5
Garages and Petrol Stations	69%	6.9	80%	22.1	22.4
Health and Medical	51%	22.4	54%	22.0	23.5
Hotels	68%	17.5	98%	139.6	139.7
Industrial Subjects	61%	90.3	64%	110.8	119.1
Leisure, Entertainment, Caravans, etc.	86%	85.1	98%	142.1	142.2
Offices	59%	112.9	61%	108.9	115.3
Other	47%	13.7	47%	15.9	16.9
Petrochemical	7%	0.0	8%	0.1	1.1
Public Houses	41%	8.0	98%	60.0	60.1
Public Service Subjects	56%	44.3	61%	68.1	69.9
Quarries, Mines, etc.	31%	0.4	31%	0.4	0.5
Religious	87%	25.5	86%	25.5	25.6
Shops	66%	130.5	94%	743.2	744.0
Sporting Subjects	72%	8.0	76%	13.4	13.4
Statutory Undertaking	32%	8.6	26%	4.1	11.9
All	64%	738.2	74%	1,646.1	1,678.8

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Reliefs reported as being awarded to zero-rated properties have been excluded from the table. Table 4a in the associated Excel workbook shows the number of reliefs awarded by relief and property class. Table 4b in the associated Excel workbook shows the value of reliefs by relief and property class.

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, for example some reliefs may be awarded later in the year and backdated, while some may have been cancelled before the snapshot date, or may be cancelled before the end of the year.

2. 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.

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

Small Business Bonus Scheme (SBBS) relief statistics

The Small Business Bonus Scheme (SBBS) was introduced in 2008 to provide Non-Domestic Rates relief for small businesses in Scotland. It offers a discount of up to 100% on Non-Domestic Rates bills for eligible properties. Whether a property is eligible for SBBS and what level of relief it is eligible for depends on the cumulative RV of all the properties in Scotland of which a ratepayer is in rateable occupation. Currently, a ratepayer whose properties have a cumulative rateable value lower than £35,000 may be eligible for SBBS for each individual property with an RV of up to £18,000. The current and historic eligibility criteria are presented in Table 13.

The SBBS relief was the most commonly awarded relief (other than the 1.6% universal relief), and accounted for 63% of all reliefs awarded, and 17% of the total value of reliefs as at 1 July 2020. More than half of all properties on the Valuation Roll 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 increased from 120,420 in 2019 to 125,980 in 2020. The value of relief awarded increased by 5%, from £266m in 2019 to £279m in 2020.

In previous publications of SBBS statistics (prior to 2019), the information was derived from annual summary returns from councils. The SBBS relief information (like all other relief information) in this publication is derived from the local authority Billing System Snapshot – detailed property level information on reliefs awarded. 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 2019 and 2020 figures with pre-2019 figures in previous SBBS publications.

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.

Figure 2: Properties in receipt of Small Business Bonus Scheme (SBBS) relief, as at the snapshot dates in each year from 2008 to 2020

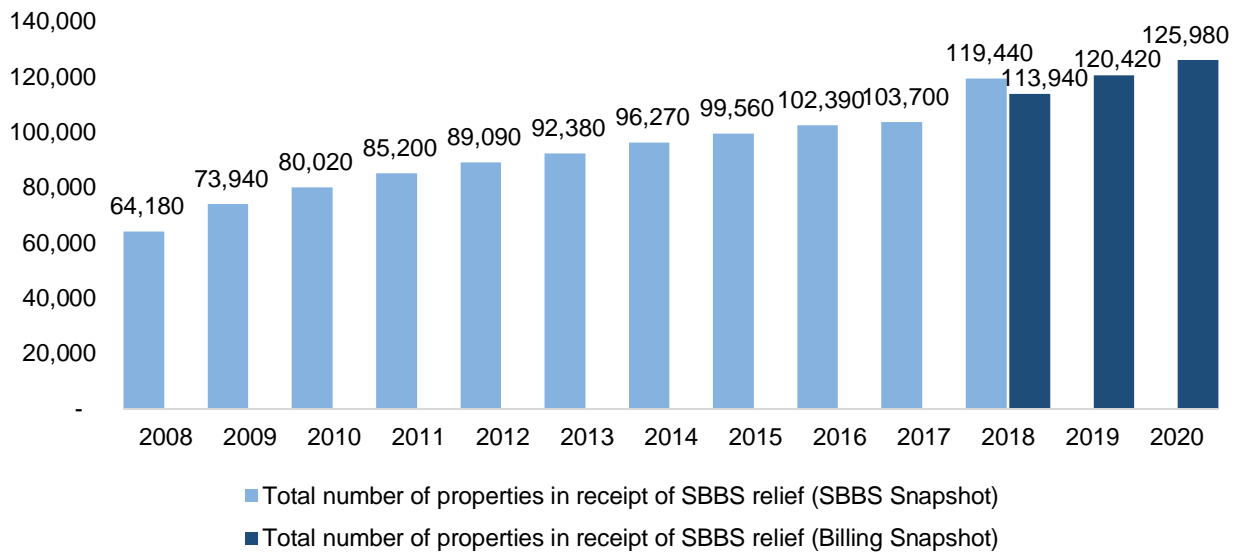
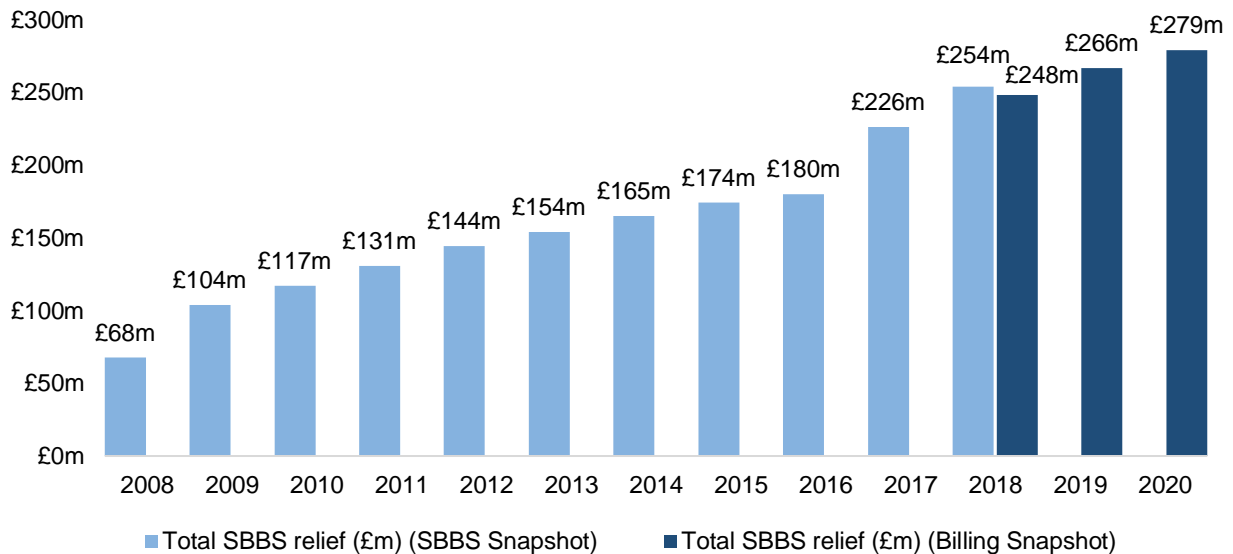


Figure 3: Properties in receipt of Small Business Bonus Scheme (SBBS) relief - total value of relief as at the snapshot dates in each year from 2008 to 2020



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 and 1 July 2020.

"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.

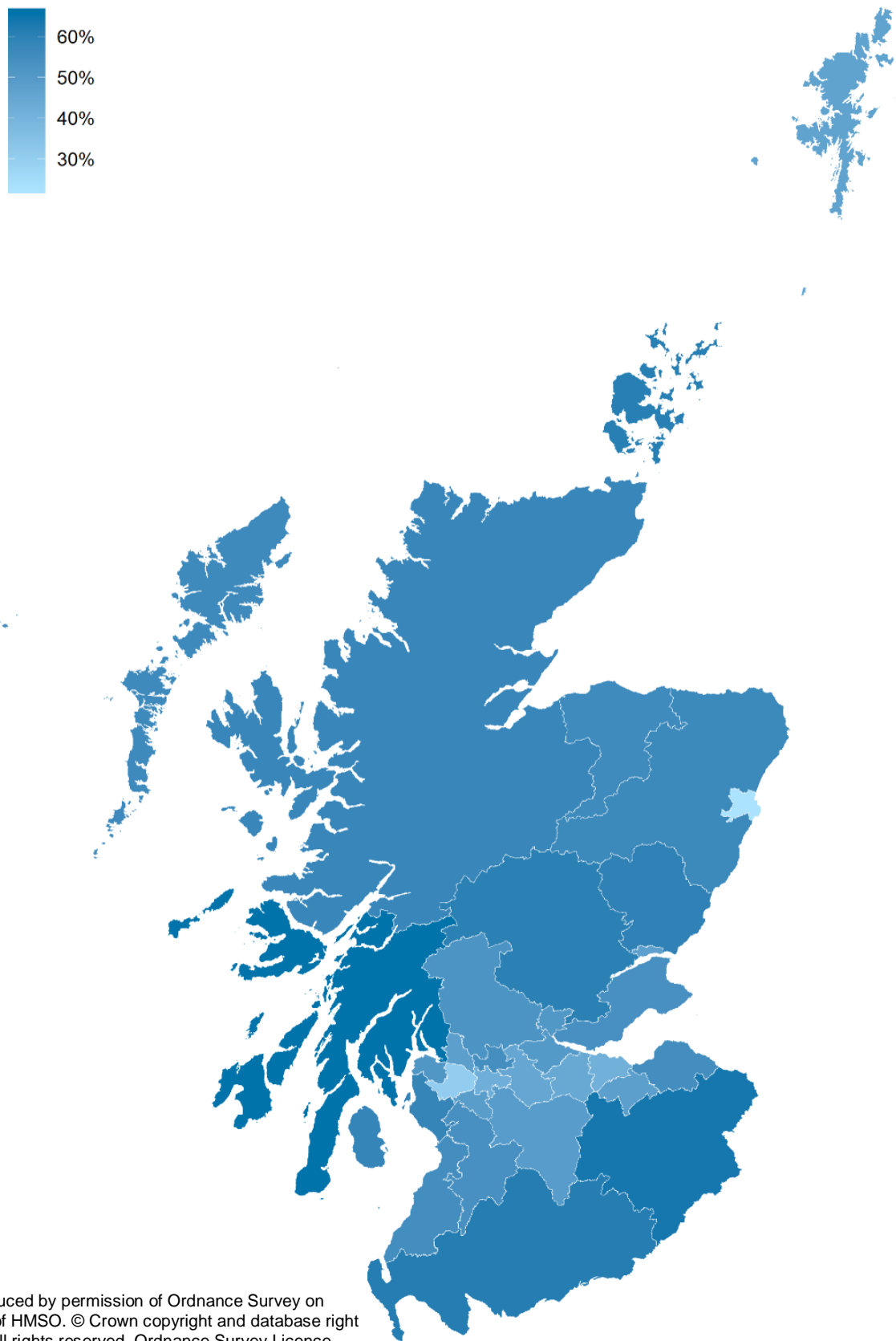
As at 1 July 2020, 117,420 (93%) of the 125,980 properties receiving SBBS relief received 100% SBBS relief, and a further 4,480 properties combined SBBS with another relief (other than the 1.6% universal relief) to add up to 100%.¹⁰

Table 5 shows the number of SBBS recipients by level of relief within each local authority. Overall, 50% of properties on the Valuation Roll were in receipt of SBBS relief at the beginning of July 2020, though this percentage varied between local authorities. Argyll & Bute, Scottish Borders, and Dumfries and Galloway had the highest proportions of properties receiving SBBS (66%, 64% and 62% respectively) whereas Aberdeen City, Renfrewshire, and the City of Edinburgh had the lowest proportions (23%, 31% and 42% respectively). Map 2 shows the proportion of properties on the Valuation Roll within each local authority receiving SBBS relief.

The associated Excel workbook also includes 2018 and 2019 figures in Table 5. This shows that the number of properties receiving SBBS relief has increased by 5% overall when comparing the numbers as at 1 July 2020 and 31 May 2019, with the highest percentage increases in South Lanarkshire (19%), Argyll and Bute (15%), Renfrewshire (14%) and Clackmannanshire (12%). Four local authorities (Aberdeen City, Aberdeenshire, East Renfrewshire and West Dunbartonshire) saw a decrease in the number of properties receiving SBBS.

¹⁰ 98.4% of the total gross liability. See footnote 7 on page 4.

Map 2: Proportion of properties on the Valuation Roll receiving SBBS relief as at 1 July 2020, by Local Authority area



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Table 5: Number, proportion and relief value of properties in receipt of Small Business Bonus Scheme (SBBS) relief, by Local Authority, as at 1 July 2020

Local Authority	Number of properties receiving SBBS relief	Number of properties receiving 100% ³ SBBS relief	Number of properties receiving less than 100% ³ SBBS relief ¹	Proportion of properties in each local authority receiving SBBS relief	Total value ² (£m) of SBBS reliefs awarded
Aberdeen City	2,190	1,990	190	23%	7.1
Aberdeenshire	7,460	6,840	620	57%	13.2
Angus	3,190	2,960	230	59%	5.9
Argyll & Bute	6,230	5,890	340	66%	9.6
City of Edinburgh	9,570	8,570	1,000	42%	28.6
Clackmannanshire	850	800	50	51%	2.0
Dumfries & Galloway	6,250	6,000	250	62%	9.8
Dundee City	2,790	2,580	200	48%	7.5
East Ayrshire	2,400	2,270	130	54%	5.3
East Dunbartonshire	1,320	1,250	80	54%	3.9
East Lothian	2,080	2,000	80	55%	5.0
East Renfrewshire	890	830	60	49%	2.5
Falkirk	2,670	2,600	70	50%	6.9
Fife	7,580	7,020	560	54%	16.9
Glasgow City	11,500	10,550	950	42%	32.9
Highland	11,520	10,460	1,060	57%	19.9
Inverclyde	1,250	1,160	80	51%	3.2
Midlothian	1,460	1,330	130	48%	3.7
Moray	2,880	2,710	170	56%	5.1
Na h-Eileanan Siar	1,560	1,470	90	56%	2.3
North Ayrshire	3,110	2,940	170	58%	6.4
North Lanarkshire	4,660	4,360	300	45%	12.6
Orkney Islands	1,590	1,530	60	61%	1.8
Perth & Kinross	5,840	5,410	430	61%	11.1
Renfrewshire	3,060	2,870	200	31%	7.9
Scottish Borders	5,420	5,170	250	64%	8.8
Shetland Islands	1,100	1,060	40	46%	1.4
South Ayrshire	2,910	2,820	90	55%	6.4
South Lanarkshire	5,240	4,910	330	49%	13.7
Stirling	3,100	2,920	180	52%	6.2
West Dunbartonshire	1,440	1,380	60	48%	3.7
West Lothian	2,900	2,780	120	44%	7.9
All	125,980	117,420	8,560	50%	279.2

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

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

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

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

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, for example some reliefs may be awarded later in the year and backdated, while some may have been cancelled before the snapshot date, or may be cancelled before the end of the year.

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

Table 6 shows the number of SBBS recipients by property class. As at 1 July 2020 over a quarter (26%) of SBBS reliefs were awarded to shops, with almost another quarter (23%) awarded to industrial subjects. Properties under the category 'Leisure, Entertainment, and Caravans, etc.' accounted for a further 16% of all recipients and offices for another 15%. Taken together, these four property classes accounted for 80% of all the SBBS relief awarded, and also for 84% of the total value of relief awarded. Looking at the proportion of properties on the Valuation Roll in receipt of SBBS, at 1 July 2020, the highest proportions of SBBS recipients were 'Leisure, Entertainment, and Caravans, etc.' (78%) and 'Sporting Subjects' (69%).

Table 6: Number, proportion and relief value of properties in receipt of Small Business Bonus Scheme (SBBS) relief, by Property Class, as at 1 July 2020

Property Class	Number of properties receiving SBBS relief	Number of properties receiving 100% ³ SBBS relief	Proportion of properties within each property class receiving SBBS relief	Proportion of SBBS recipients within property class	Total value ² (£m) of SBBS reliefs awarded
Advertising	120	90	7%	0%	0.1
Care Facilities	300	270	10%	0%	0.8
Communications	30	30	8%	0%	0.0
Cultural	340	280	25%	0%	0.9
Education and Training	160	140	5%	0%	0.5
Garages, Petrol Stations	2,590	2,410	62%	2%	6.0
Health and Medical	1,390	1,150	43%	1%	4.5
Hotels	3,780	3,500	62%	3%	12.4
Industrial Subjects	29,250	27,350	53%	23%	65.5
Leisure, Entertainment, Caravans, etc.	20,270	19,380	78%	16%	28.4
Offices	18,820	17,200	41%	15%	41.8
Other	3,470	3,220	29%	3%	3.8
Petrochemical	10	-	5%	0%	0.0
Public Houses	1,340	1,080	37%	1%	6.3
Public Service Subjects	1,700	1,250	17%	1%	3.6
Quarries, Mines, etc.	80	80	20%	0%	0.1
Religious	200	170	4%	0%	0.4
Shops	32,200	30,060	60%	26%	98.1
Sporting Subjects	9,820	9,660	69%	8%	5.6
Statutory Undertaking	120	110	10%	0%	0.4
All	125,980	117,420	50%	100%	279.2

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Reliefs reported as being awarded to zero-rated properties have been excluded from the table.

Note 1 refers to data available in the associated Excel workbook.

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, for example some reliefs may be awarded later in the year and backdated, while some may have been cancelled before the snapshot date, or may be cancelled before the end of the year.

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

Of the 125,980 SBBS recipients as at 1 July 2020, 8,560 received less than 100% SBBS (combined with the 1.6% universal relief). 4,490 of these received a combination of SBBS and another relief, most commonly RHL relief. Table 7 provides a breakdown of reliefs awarded in combination with SBBS.

Previous publications showed SBBS 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 7: Properties in receipt of Small Business Bonus Scheme (SBBS) relief in combination with other reliefs, as at 31 May 2019 and 1 July 2020

Relief	Number of properties receiving SBBS and another type of relief	
	2019 (as at 31 May)	2020 (as at 1 July)
Retail, Hospitality and Leisure (RHL) relief ¹		3,290
Empty Property relief ²	1,230	
Mandatory Charity relief	1,070	1,060
Mandatory Sports Club relief	50	50
Discretionary Sports Club relief	70	50
Discretionary Rural relief	20	20
Discretionary Charity relief	20	10
Business Growth Accelerator relief	10	10
Renewable Energy relief	10	10
Day Nursery relief	10	0
Transitional relief	190	-
New Fibre relief	10	-
All	2,650	4,490

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

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

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

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

1. RHL relief was introduced in 2020.

2. SBBS can no longer be awarded to properties which are not in active occupation.

Coronavirus reliefs

Due to the COVID-19 pandemic, the Scottish Government introduced two new reliefs in 2020-21: the 1.6% universal relief, and RHL relief.

Retail, Hospitality and Leisure (RHL) relief

RHL relief awards a 100%¹¹ relief to eligible RHL properties, the use of which is listed in legislation, as well as specified airports and aviation-related subjects listed in legislation.¹² The value of this relief as at 1 July was £904m, awarded to 28,400 properties. However, as has been noted already, in some instances this relief would have displaced other relief, and the net benefit to ratepayers will be slightly lower than this total.

Table 8 shows the number of properties receiving RHL relief, and its value, by local authority. The proportion of properties on the Valuation Roll receiving RHL relief ranged between 4% in the Shetland Islands and Na h-Eileanan Siar, to 15% in Midlothian. Overall, RHL relief accounted for 54% of the value of all reliefs, and for over 60% of the value of all reliefs in Aberdeen City, Renfrewshire, and the City of Edinburgh.

¹¹ 98.4% of the total gross liability. See footnote 7 on page 4.

¹² Eligible airports are listed in Schedule 2 of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020: <https://www.legislation.gov.uk/ssi/2020/101/schedule/2/made>. Airports may also be eligible for other reliefs.

Table 8: Number, proportion and relief value of properties in receipt of Retail, Hospitality and Leisure Relief (RHL) relief, by Local Authority, as at 1 July 2020

Local Authority	Number of properties receiving RHL relief	Proportion of properties in each local authority receiving RHL relief	Total value ² (£m) of RHL reliefs awarded	Total value ² of RHL reliefs as proportion of the value of all reliefs
Aberdeen City	1,170	12%	63.0	61%
Aberdeenshire	1,090	8%	24.0	46%
Angus	430	8%	8.3	38%
Argyll & Bute	980	10%	11.0	39%
City of Edinburgh	4,280	19%	182.2	63%
Clackmannanshire	170	10%	3.8	43%
Dumfries & Galloway	920	9%	17.0	50%
Dundee City	830	14%	31.6	53%
East Ayrshire	510	12%	11.1	48%
East Dunbartonshire	330	13%	11.0	55%
East Lothian	320	8%	7.9	38%
East Renfrewshire	260	14%	7.3	53%
Falkirk	440	8%	15.0	49%
Fife	1,800	13%	43.5	51%
Glasgow City	3,790	14%	146.5	53%
Highland	2,240	11%	43.4	51%
Inverclyde	270	11%	7.9	49%
Midlothian	450	15%	14.8	58%
Moray	480	9%	10.2	49%
Na h-Eileanan Siar	120	4%	2.0	28%
North Ayrshire	650	12%	14.7	50%
North Lanarkshire	840	8%	30.8	47%
Orkney Islands	130	5%	2.0	32%
Perth & Kinross	1,000	10%	22.6	48%
Renfrewshire	710	7%	43.9	66%
Scottish Borders	490	6%	10.3	39%
Shetland Islands	100	4%	2.1	29%
South Ayrshire	680	13%	20.9	60%
South Lanarkshire	1,110	10%	39.4	53%
Stirling	630	11%	20.5	58%
West Dunbartonshire	490	16%	10.9	54%
West Lothian	710	11%	24.9	56%
All	28,400	11%	904.2	54%

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

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

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

1. '100% relief' is effectively a 98.4% relief, combined with the 1.6% universal relief awarded to every property.

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, for example some reliefs may be awarded later in the year and backdated, while some may have been cancelled before the snapshot date, or may be cancelled before the end of the year.

Most recipients of RHL relief are properties which would likely not be eligible for any other relief. However, as already noted, some properties may have otherwise been eligible for another relief, for example SBBS relief or Transitional relief. For these properties, the additional value of RHL relief (i.e. the amount that they would have to pay in absence of RHL relief) would be lower than the value of RHL awarded, or even nil. For instance, in some cases 100% RHL relief could have been awarded instead of 100% SBBS relief where a property was eligible for both reliefs. To estimate this difference, Table 9 shows a breakdown of RHL recipients by relief status as at 31 May 2019 and the value of all reliefs awarded to these properties in May 2019 and July 2020.

Care should be taken in interpreting the figures in Table 9 due to the various ways in which local authorities have applied RHL relief. There are several scenarios:

- RHL relief is a new relief to a property which did not receive any relief previously
- RHL relief tops up previous reliefs of less than 100%
- RHL relief is awarded instead of all the relief a property was previously receiving
- RHL relief is awarded instead of *some* relief a property was previously receiving (e.g. awarding RHL relief instead of discretionary Charity relief but leaving the 80% mandatory Charity relief in place)

It is also possible that changes occurred between the 2019 and 2020 snapshot dates to properties and occupiers which have resulted in some properties previously ineligible for relief becoming eligible for a relief other than RHL relief. Conversely, some properties previously receiving 100% relief may have become ineligible and would not be receiving 100% relief in 2020-21 had RHL relief not been introduced.

A large majority (21,190, or 75%) of properties receiving RHL relief were on the Valuation Roll as at 31 May 2019, but were not receiving any relief. Around 4,550 properties were receiving less than 100% relief, while 1,820 were receiving 100% due to a different relief or combination of reliefs in 2019. 840 properties currently receiving RHL relief were not on the Valuation Roll as at 31 May 2019.¹³

Table 9 shows that those properties receiving RHL relief as at 1 July 2020 were receiving reliefs totalling £949m in value. Of this, £904m was RHL relief, while the remaining £45m was made up of other reliefs including the 1.6% universal relief. This is an additional £887m over and above the £50m in reliefs awarded to these properties on the Valuation Roll as at 31 May 2019, and an additional £12m awarded to the 'new entry' properties.

¹³ A majority of these are new properties, but other examples include split or merged properties forming new entries, properties which have moved from the Council Tax list to the Valuation Roll, or which were previously exempt from rating (e.g. agricultural premises), but have moved into a non-exempt category.

Table 9: Properties in receipt of Retail, Hospitality and Leisure (RHL) relief as at 1 July 2020, by relief status as at 31 May 2019

Relief status as at 31 May 2019	All receiving RHL		
	Number of properties	Value of all reliefs as at 31 May 2019 (£m)	Value of all reliefs (incl. 1.6% relief) at 1 July 2020 (£m)
On the Valuation Roll at 31 May 2019 but not receiving any relief	21,190		843.7
Receiving up to 25% total relief at 31 May 2019	2,950	6.0	39.0
<i>of which SBBS relief</i>	2,360	3.6	14.6
<i>of which other relief</i>	590	2.4	24.4
Receiving more than 25%, but less than 100% relief at 31 May 2019	1,600	25.5	35.4
<i>of which includes charity</i>	880	17.8	22.0
<i>of which includes other reliefs</i>	720	7.6	13.5
All properties receiving a higher relief percentage at 1 July 2020 than at 31 May 2019	25,740	31.5	918.2
Receiving 100% relief at 31 May 2019	1,820	18.1	18.4
<i>of which SBBS relief</i>	1,240	4.0	4.1
<i>of which other relief</i>	570	14.2	14.3
All RHL recipients in July 2020 that were on the Valuation Roll at 31 May 2019	27,560	49.6	936.7
Not on the Valuation Roll at 31 May 2019	840		11.9
Total RHL recipients as at 1 July 2020	28,400	49.6	948.6

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc.

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

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, for example some reliefs may be awarded later in the year and backdated, while some may have been cancelled before the snapshot date, or may be cancelled before the end of the year.

Care should be taken in interpreting the figures in this table due to the various ways in which local authorities have applied RHL relief. There are several scenarios:

- RHL relief is a new relief to a property which did not receive any relief previously
- RHL relief tops up previous reliefs of less than 100%
- RHL relief is awarded instead of all the relief a property was previously receiving
- RHL relief is awarded instead of some relief a property was previously receiving (e.g. awarding RHL relief instead of discretionary Charity relief but leaving the 80% mandatory Charity relief in place)

Note that this table provides a comparison of the relief status at two points in time, which are over a year apart. It is not possible from the information here to deduce the gain in relief that RHL relief has contributed to, as relief status of the properties was not known immediately prior to the introduction of RHL relief. In particular some of the properties which were not on the Valuation Roll at 31 May 2019 will have come on to the roll in advance of 1 April 2020 and some will have been receiving other reliefs prior to that time.

1.6% Universal relief

The 1.6% universal relief was automatically made available to all properties in Scotland.

This relief was typically awarded so that the gross bill was reduced before any other relief was applied. For example, a property getting 100% SBBS would first be awarded a 1.6% relief, and then effectively receive 100% SBBS on the 98.4% balance to deliver 100% relief in total. A property receiving 25% SBBS would first be awarded 1.6% relief, and then receive 25% SBBS on the reduced bill – so in effect would receive 24.6% SBBS and 26.2% relief in total.

The total value of the 1.6% universal relief as at 1 July was £61m, awarded to all 250,940 properties in Scotland. 174,730 of these were properties receiving a total of 100% relief, 11,870 received a relief other than the 1.6% universal relief but less than 100% total relief, while the remaining 64,350 received only this relief. A total of 76,220 properties therefore saw a net benefit of £34.4m from the 1.6% universal relief, of which properties receiving no other reliefs benefitted by £32.7m, and those receiving another relief but less than 100% in total benefitted by £1.7m (see footnotes 2 and 3 to Table 10).

Table 10: Number and relief value of properties in receipt of the 1.6% Universal Relief, by percentage of other reliefs awarded as at 1 July 2020

	Number of properties receiving the 1.6% universal relief	Total value ¹ (£m) of 1.6% universal relief awarded
All Properties receiving 1.6% universal relief (i.e. all on Valuation Roll)	250,940	60.7
of which receiving 1.6% universal relief without any other relief	64,350	32.7
of which receiving 1.6% universal relief in combination with another relief to give 100% relief ²	174,730	24.6
of which receiving 1.6% universal relief in combination with another relief to give less than 100% relief ³	11,870	3.4

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Reliefs reported as being awarded to zero-rated properties have been excluded from the 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, as properties may be added to or removed from the Valuation Roll throughout the year.

2. As councils have applied other reliefs to the gross bill after the 1.6% relief, in absence of the 1.6% relief these properties would still receive 100% relief, meaning they see no additional benefit of this relief.

3. As other reliefs are applied to the gross bill after the 1.6% relief, the 1.6% relief will have partly displaced them. For example, a 25% SBBS relief will be applied to a reduced gross bill (i.e. to 98.4% of the gross bill), so SBBS will in effect be only 24.6% of the total gross bill. Combined with the 1.6% universal relief this is a total of 26.2% relief, meaning the additional value of the universal relief is only 1.2%. So while the value of the 1.6% relief for all these properties is £3.4m, because the other reliefs have been reduced slightly, the net additional value of the 1.6% universal relief to these is only £1.7m.

Annex

Table 11 below shows the number of non-zero-rated properties, and the total rateable value, on the Valuation Roll as at 1 July 2020. Table 11a in the associated Excel workbook shows a breakdown of the number of properties by local authority and property class, while table 11b shows the total rateable value by local authority and property class.

Table 11: Number and rateable value of properties on the Valuation Roll as at 1 July 2020

Local Authority	Number of Properties	Rateable Value (£m)
Aberdeen City	9,700	595.95
Aberdeenshire	13,170	296.96
Angus	5,350	80.71
Argyll & Bute	9,480	111.29
City of Edinburgh	22,980	933.89
Clackmannanshire	1,680	42.63
Dumfries & Galloway	10,140	143.13
Dundee City	5,840	189.45
East Ayrshire	4,460	81.13
East Dunbartonshire	2,430	67.14
East Lothian	3,780	81.14
East Renfrewshire	1,820	42.38
Falkirk	5,320	185.05
Fife	14,050	418.17
Glasgow City	27,230	993.40
Highland	20,060	379.29
Inverclyde	2,430	55.02
Midlothian	3,040	87.22
Moray	5,160	122.27
Na h-Eileanan Siar	2,780	26.74
North Ayrshire	5,350	113.39
North Lanarkshire	10,320	292.35
Orkney Islands	2,600	30.20
Perth & Kinross	9,640	162.92
Renfrewshire	9,900	288.92
Scottish Borders	8,480	104.32
Shetland Islands	2,370	61.17
South Ayrshire	5,320	115.20
South Lanarkshire	10,630	743.87
Stirling	5,920	122.18
West Dunbartonshire	2,990	184.55
West Lothian	6,550	203.90
Scotland	250,940	7,355.93

Figures may not sum due to rounding. Numbers of properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also self-catering properties, properties that do not necessarily contain buildings, etc. Excludes properties for which the rateable value is zero.

Table 12 below shows the number of zero-rated properties in receipt of relief, by relief and local authority area at the 2020 snapshot. Around 90 zero-rated properties were in receipt of relief, of which the majority (70) were properties in Glasgow in receipt of Empty Property relief. 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 2020

Local Authority	SBBS	Mandatory Charity	Religious Exemption	Empty Property relief and exemptions	Discretionary Charity	Total
Argyll & Bute	-	-	0	-	-	0
Clackmannanshire	0	-	-	0	-	0
East Lothian	-	-	-	10	-	10
Fife	0	0	-	-	-	0
Glasgow City	-	0	-	70	0	80
Moray	-	-	-	0	-	0
All	0	0	0	90	0	90

Figures may not sum due to rounding. Numbers of reliefs awarded and number of recipients/properties rounded to the nearest 10. "Properties" refers to subjects listed as separate entries in the Valuation Roll, and includes shops, offices, warehouses, but also properties that do not necessarily contain buildings such as shooting rights, self-catering properties, etc. Reliefs reported as being awarded to zero-rated properties have been excluded from all other tables.

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' Association's website](#). Scottish Ministers annually set a national poundage, which is applied to a property's rateable value (RV). Rating, including billing, collection, enforcement and determination of rates relief, is undertaken by local authorities. A ratepayer may appeal to the council on the grounds that they are being improperly charged.

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

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

Further information on Non-Domestic Rates and reliefs can be found on [mygov.scot](#), and in the detailed guidance for local authorities which is available on the Scottish Government's website.¹⁴

Data

In this publication "relief" is used to 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 proportion may be land, for example shooting rights, car parks etc.

The information in this publication is derived from the annual local authority Billing System Snapshot,¹⁵ 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 we obtain from the Scottish Assessors, via their Government Users

¹⁴ Local Government Finance Circular 6/2020:

<https://www.gov.scot/publications/local-government-finance-circular-6-2020-non-domestic-rates-relief-for-2020-2021/>

¹⁵ Billing System Snapshot guidance for data suppliers:

<https://www.gov.scot/publications/billing-system-snapshot/>

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 please see Table 12.

Some tables in this document omit previous years to ease readability. In these cases, equivalent information for 2018 and 2019 can be found in the associated Excel 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 (as is the case in some other publications, for example Scottish Local Government Financial Statistics).¹⁶

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.

Final audited figures for 2020-21 will be published in the Local Government Financial Statistics in February 2022. These are not directly comparable to total values in Table 2 as Local Government Financial Statistics only include the cost

¹⁶ Scottish Local Government Finance Statistics:
<https://www.gov.scot/collections/local-government-finance-statistics/#scottishlocalgovernmentfinancialstatistics>

to the Scottish Government of providing relief, but exclude the discretionary element paid by councils. Other published data on reliefs (e.g. in Local Government Financial Statistics,¹⁷ the NDRI data release,¹⁸ and in Scottish Fiscal Commission's published tables¹⁹) exclude councils' contribution and report only the contribution made by the Scottish Government. For example, the Scottish Government contributes to 75% of the cost of most discretionary charity reliefs.

Snapshot date

The Billing System Snapshot is usually taken 2-3 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 of 1 July 2020 was a month later than usual (generally taken at the end of May or start of June), as most local authorities had delayed their annual billing due to the Coronavirus pandemic. Due to software update issues and other priorities such as processing business support grants, some councils issued bills after 1 July, thus for some councils some or all reliefs were taken from a snapshot at a later date.²⁰ Some tables also include information from 2018, when the snapshot date was 1 June 2018, and 2019, when the snapshot date was 31 May 2019.

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.

¹⁷ Scottish Local Government Finance Statistics, most recent publication:

<https://www.gov.scot/publications/scottish-local-government-finance-statistics-slgfs-2018-19/>

¹⁸ Non-Domestic Rates Income Statistics:

<https://www.gov.scot/publications/non-domestic-rates-income-statistics/>

¹⁹ Scottish Fiscal Commission: Scotland's Economic and Fiscal Forecasts:

<https://www.fiscalcommission.scot/forecast/scotlands-economic-and-fiscal-forecasts-february-2020/>

²⁰ East Lothian Council could not issue bills with RHL relief until October, so the data on RHL recipients as at 9 October was combined with the original snapshot from July. Moray and West Lothian councils similarly provided separate data for RHL and other reliefs. When combining this data, if a property was already receiving relief, RHL was treated as a top-up to 100%.

Definitions

Non-Domestic Rates are a property-based tax. They are based on the rateable value of a non-domestic property, multiplied by a poundage set nationally by Scottish Ministers. In 2020-21, the poundage rates are:

- a poundage of 49.8p for properties with a rateable value not greater than £51,000;
- the Intermediate Property Rate of 51.1p (1.3p supplement on the poundage) for properties with a rateable value between £51,001 and £95,000; and
- the Higher Property Rate of 52.4p (2.6p supplement on the 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 $£20,000 \times 0.498 = £9,960$. In most cases, the 1.6% universal relief further reduces that amount to $£9,960 - (£9,960 \times 1.6\%) = £9,960 - £159.36 = £9,800.64$, and any other relief is applied to the gross bill after the 1.6% relief, in this case to £9,800.64.

A property with a rateable value of £100,000 would have a gross bill of $£100,000 \times (0.498 + 0.026) = £52,400$. After applying the universal relief, the remaining gross bill is $£52,400 - (£52,400 \times 1.6\%) = £51,561.60$. All other reliefs are awarded to this amount.

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 exemptions – i.e. Religious Exemptions and Lighthouse relief – which are automatically granted at 100%). Recurrent annual applications are not necessarily required by the council, though some councils may ask ratepayers to reapply for certain types of relief periodically. Reliefs are awarded as a percentage of the gross bill after the 1.6% relief has been deducted, and in some cases, notably SBBS, are based on the rateable value of the property.

The 1.6% universal and RHL reliefs may statutorily be awarded automatically, although ratepayers may still apply for the latter if they believe this was not awarded due to an error.

More detail about eligibility for the SBBS relief is set out Table 13 below. Detailed guidance for the application on all reliefs is available in the [Local Government Finance Circular 6/2020](#).

Eligibility for SBBS relief

SBBS relief offers up to 100% relief on Non-Domestic Rates bills for eligible properties in Scotland. Whether a property is eligible for the SBBS and the level of relief received will depend upon the cumulative RV of all the properties in Scotland of which a ratepayer is in rateable occupation (or if vacant, which the ratepayer is entitled to occupy).

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

Table 13: SBBS relief criteria 2008-09 to 2020-21

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 businesses with a single property

Eligibility for RHL relief

The RHL relief has generally been awarded automatically to eligible properties, and reduced the rates payable for those properties to nil.

RHL relief was awarded to properties listed and the use of which is defined in Schedule 1 of the Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020²¹ – 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; and travel agencies.

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.

²¹ The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2020:
<https://www.legislation.gov.uk/ssi/2020/101/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 mygov.scot.

Further Local Government Finance statistics can be found on the Local Government Statistics [collection on gov.scot](#), which also contains a [section on Non-Domestic Rates statistics](#), including revaluation appeals, reliefs, income, and COVID-19 business support grants.

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