

Non-domestic rates revaluation 2023 in Scotland



OFFICIAL STATISTICS



© Crown copyright and database right 2023. Ordnance Survey Licence number 100024655.

Published 18 May 2023

Contents

Summary	3
About the 2023 revaluation	5
About this publication	7
Interpretation and reporting conventions	7
Tables accompanying this publication	8
Overview of changes at revaluation	10
Changes to rateable values	11
Changes to gross non-domestic rates bills.....	12
Changes by property class	15
Changes in rateable value	15
Changes to gross non-domestic rates bills.....	16
Examples of changes for specific property classes	18
Designated utilities.....	21
Changes by council area	22
Additions and deletions to the valuation roll	27
Deletions	27
Additions	27
Changes to core descriptions	28
Data sources and additional information	29
Data sources.....	29
Tell us what you think	29
Official Statistics	29
Correspondence and enquiries	29
How to access background or source data	29
Complaints and suggestions	29
Crown Copyright	30

Summary

This publication shows the changes in rateable values as a result of the 2023 revaluation, and the resulting changes in gross non-domestic rates bills charged on non-domestic properties. These changes are summarised in Figure 1.

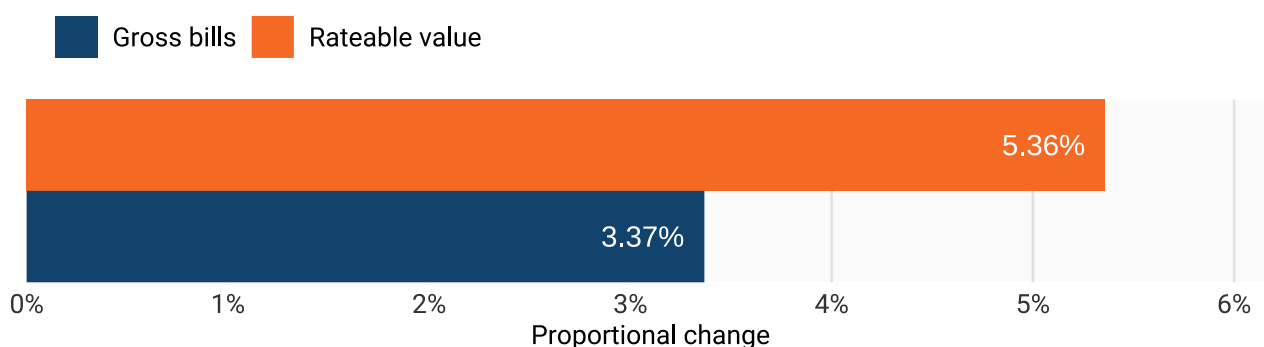
The 2023 revaluation **updates rateable values in the 2017 valuation roll**, which came into force on 1 April 2017. The rateable values in place from 1 April 2023 are based on the **notional market rental values as at 1 April 2022** (the tone date). The tone date for the 2017 revaluation was 1 April 2015.

Rateable values are determined by the independent Scottish Assessors.

At revaluation, the total **rateable value increased by £390 million or 5.36%**, compared to the rateable value before revaluation took effect. The total **gross bill increased by £127 million or 3.37%**, after adjustment for the general revaluation transitional relief.

These figures relate to all properties present on the valuation roll either at revaluation or immediately before revaluation. They include not just properties for which the only change is due to revaluation itself, but also those added to and removed from the valuation roll at revaluation, and those which saw a change to the core description at revaluation.

Figure 1: Summary of changes to rateable values and gross bills at revaluation



The **median rateable value increased by £450**. Before the 2023 revaluation, half of non-domestic properties had a rateable value below £5,250. After revaluation, **the median rateable value was £5,700**. This relates to the 254,777 properties which remained on the valuation roll without a change in core description.

The **rateable value increased for 137,891 properties, which saw an average increase of £5,842**. For 59,538 properties where the rateable value decreased, the average decrease was £7,333.

Shops, public houses, and restaurants saw a decrease in their overall rateable value. Petrochemicals, quarries, mines, and sporting subjects had the highest proportional increases, while **statutory undertakings and industrial properties contributed most to the overall increase.**

Additions and removals account for a net £16 million of the total increase in rateable value, relating to 1,394 properties added, and 328 properties removed. **The core description changed for 2,365 properties**, increasing the total rateable value by £6 million.

The total **gross non-domestic rates bill increased by 3.37%** as a result of revaluation. This is lower than the increase in rateable value due to the general revaluation transitional relief. In addition to the gross bills of shops, public houses, and restaurants, the **gross bill for hotels decreased despite a slight increase in rateable value of hotels**.

Additional information is available in the following sections of this publication, and in the accompanying tables.

About the 2023 revaluation

Non-domestic rates (sometimes called business rates) are a **property tax**, charged on non-domestic properties. The amount that each ratepayer will pay is proportional to the determined value of their property, known as the **rateable value**, and may be reduced by **reliefs**.

The rateable value broadly corresponds to the notional **rental value** the property could achieve in the open market, if it were vacant and available to let, taking account of the type and nature of the property. Following revaluation, ratepayers can make **proposals and appeals** against their rateable value. More information about proposals and appeals is available at mygov.scot.

While this report refers to lands and heritages listed as separate entries on the valuation roll as '**properties**', this actually includes buildings such as shops or offices, as well as other entries such as shooting rights, car parks, and utilities.

Rateable values are initially determined once a property comes into existence or occupancy, and are redetermined at **revaluations**. Rateable values are determined by the 14 **Scottish Assessors**, who are independent of both Scottish and local government. Current and historic rateable values for individual properties may be accessed on the [Scottish Assessors Association website](#).

The help and cooperation of the Scottish Assessors in the production of this report are gratefully acknowledged.

The 2023 revaluation took effect on **1 April 2023**, with reference to rental values and market conditions as at the **tone date** of 1 April 2022. The last revaluation took effect on 1 April 2017, and the tone date was 1 April 2015. Recent revaluations took place in 2010, 2005, and 2000, with two-year tone dates.

The main purpose of revaluations is to **update the non-domestic rates tax base**, to ensure that rateable values reflect the rental market. Rateable values are based on the notional rental value of each property. Therefore, if the rents for a certain type of property have increased, so will their rateable values. Through revaluations, the **non-domestic rates tax burden is redistributed** to reflect changes in market values.

The Scottish Assessors Association (SAA) have developed [practice notes](#), which are used to help assessors determine the rateable value of properties. A summary valuation for a property may also be found for some properties by searching on [the SAA website](#).

Some properties, such as bed and breakfast accommodation, can have both a domestic and non-domestic use. In these cases, the Assessor will apportion a part of the rateable value which relates to **residential use**, for which rates will not be charged. In addition, **fishing rights** are assigned a rateable value, but are not liable for non-domestic rates. The rateable value relating to residential apportionment and to fishing rights is excluded from this report and the accompanying tables.

Alongside new rateable values, a range of **non-domestic rates measures** announced at the [Scottish Budget for 2023 – 2024](#) took effect on 1 April 2023, which may change the effect of the revaluation on ratepayers. Except for the poundage, supplements, and general revaluation transitional relief, the effects of these policies are not covered in this report.

The **poundage** (tax rate) is set nationally by the Scottish Government, and for the financial year 2023 to 2024 it has been set at **49.8p for every £1** of rateable value. Properties with a rateable value greater than £51,000 and less than or equal to £100,000 are liable for an additional supplement of 1.3p per £1 (the **Intermediate Property Rate**), and those with a rateable value above £100,000 are liable for an additional supplement of 2.6p per £1 of rateable value (the **Higher Property Rate**).

The poundage and supplements in 2023 – 2024 remain the same as in 2022 – 2023, but the threshold at which properties begin to pay the Higher Property Rate has been increased from £95,000 to £100,000.

Ratepayers may apply for **reliefs** which reduce or remove their liability. **General revaluation transitional relief** was introduced from 1 April 2023 to protect ratepayers from the effects of large increases in rateable values due to revaluation on their bills, and applies automatically to all eligible properties.

A range of other non-domestic rates reliefs are available, and eligible ratepayers can apply for these through their local council. More information about non-domestic rates reliefs is available at mygov.scot.

Some Assessors have additional responsibility for **designated utilities** across Scotland. Designated utilities are large entries managed by utility companies, and are valued at a national level by designated Assessors. These are: Central (docks and harbours), Lanarkshire (electricity), Dunbartonshire, Argyll and Bute (gas), Highland and Western Isles (railways), Renfrewshire (telecommunications), and Fife (water).

It should be noted that not all utilities are designated utilities, and properties of these types may also appear on the local valuation roll for their area. For example, the national mainline railway network, which covers most of the Scottish mainland, is a designated utility under the responsibility of the Assessor for Highland and Western Isles and the Highland Council. Smaller railways (e.g. underground, trams, or heritage railways) appear in the valuation roll for the council area in which they are located.

About this publication

This report provides a statistical analysis of the 2023 revaluation in Scotland, comparing the Scottish Assessors' valuation roll as at 30 March 2023 (before revaluation took effect, as no changes were made on 31 March) and 1 April 2023 (the day revaluation took effect).

This report is accompanied by detailed tables, which are presented in a workbook available on the [supporting documents page](#).

Designated utilities are reported as separate assessor and council areas throughout this report, rather than as part of the council and assessor area responsible for them, to avoid these properties with high rateable values distorting figures for the areas in which they are valued and rated.

In this report, entries which are not designated utilities, and which are entered in the valuation roll for the council area in which they are located, are described as **local entries**.

Figures relating to **properties added to or removed from the valuation roll** at revaluation, and those which had a change in the core description, are reported separately, to distinguish between changes happening due to revaluation from those which simply coincide with it.

The **core description** is a detailed description of the type of property, and there are over 200 different core descriptions. These will, for example, differentiate between a hotel, hostel, or a self-catering property.

An **addition** is any unique entry (distinguished by Unique Assessor's Reference Numbers), which was present on the valuation roll on 1 April 2023, but not on 30 March 2023. Similarly, **deletions** are entries which were present on 30 March, but not on 1 April. Therefore, additions and deletions may actually include cases where multiple entries were merged into one, or where a single entry was split into multiple entries.

Interpretation and reporting conventions

Throughout this report, references to **2017 rateable values** mean rateable values on 30 March 2023, before revaluation took effect. At the time of writing, a number of appeals against rateable values in the 2017 revaluation cycle remain outstanding, and any amendments made to 2017 rateable values after 30 March 2023 will not be reflected in this report.

Similarly, references to **2023 rateable values** mean rateable values on the first day of the 2023 revaluation cycle, 1 April 2023. Ratepayers may make proposals and appeals against these rateable values, and some of these will result in amendments to rateable values being backdated to the start of the cycle. Any amendments made after 1 April 2023 will not be reflected in this report.

The Scottish Government publishes [quarterly statistics relating to revaluation appeals](#).

Gross bills before and after revaluation are also presented in this report.

In all cases, the **gross bill before revaluation is the gross bill in 2022 – 2023**, sometimes referred to as the ‘2017 gross bill,’ is calculated using the rateable value as at 30 March 2023, and the poundage, supplements, and thresholds in place in the financial year 2022 – 2023.

The **gross bill after revaluation** is the gross bill calculated using the rateable value as at 1 April 2023, the poundage, supplements, and thresholds in place in the financial year 2023 to 2024. **It is adjusted for the general revaluation transitional relief** if the increase exceeds the transitional limit, except where noted otherwise. Some tables in the associated workbook also contain gross bills after revaluation without transitional relief adjustments. No relief other than the general revaluation transitional relief is taken into account.

The gross bill calculations do not take into account any changes to rateable values, for example as a result of revaluation proposals or appeals made after 30 March 2023 (for gross bills before revaluation) or 1 April 2023 (for gross bills after revaluation).

Tables accompanying this publication

This publication is accompanied by detailed tables, which are available on the [supporting documents page](#). These tables are divided into five sections:

- Section 1 (Tables 1.0 to 1.4) contains **summary tables**, some of which are also available in the publication itself.
- Section 2 (Tables 2.0 to 2.16) contains **detailed breakdowns of rateable values** before and after revaluation, and of changes at revaluation. Breakdown categories include assessor and council areas, rateable value bands, property classes and core descriptions, and the direction and scale of change in rateable value. This section only relates to properties which were present on the valuation roll both before and after revaluation, with the same core description both before and after revaluation.
- Section 3 (Tables 3.0 to 3.16) presents the same breakdowns as Section 2, but relating to **gross bills** rather than rateable values. The order of breakdowns is the same as in Section 2, e.g. Table 3.5 presents the same breakdown for gross bills as 2.5 for rateable values. This section only relates to properties which were present on the valuation roll both before and after revaluation, with the same core description both before and after revaluation.
- Section 4 (Tables 4.0 to 4.3) contains information on properties which were **added to or removed from the valuation roll** at revaluation.
- Section 5 (Tables 5.0 and 5.1) relates to properties which were present on the valuation roll both before and after revaluation, but for which the **core description has changed**. These are presented separately as the change to the core description implies any change to rateable value also reflects a change in property type or use, and not just changes to market rental values reflected at revaluation.

Some cells in tables are marked **[x]**, where figures are not available. For example, this is the case for the pre-revaluation rateable value of properties added to the valuation roll at revaluation.

Some tables in Section 1 are available both in this document and in the associated workbook. **Tables in sections 2 to 5 are only available in the associated workbook.**

The summary tables in Section 1, and all figures contained in this publication, are derived from the detailed tables in Sections 2 to 5.

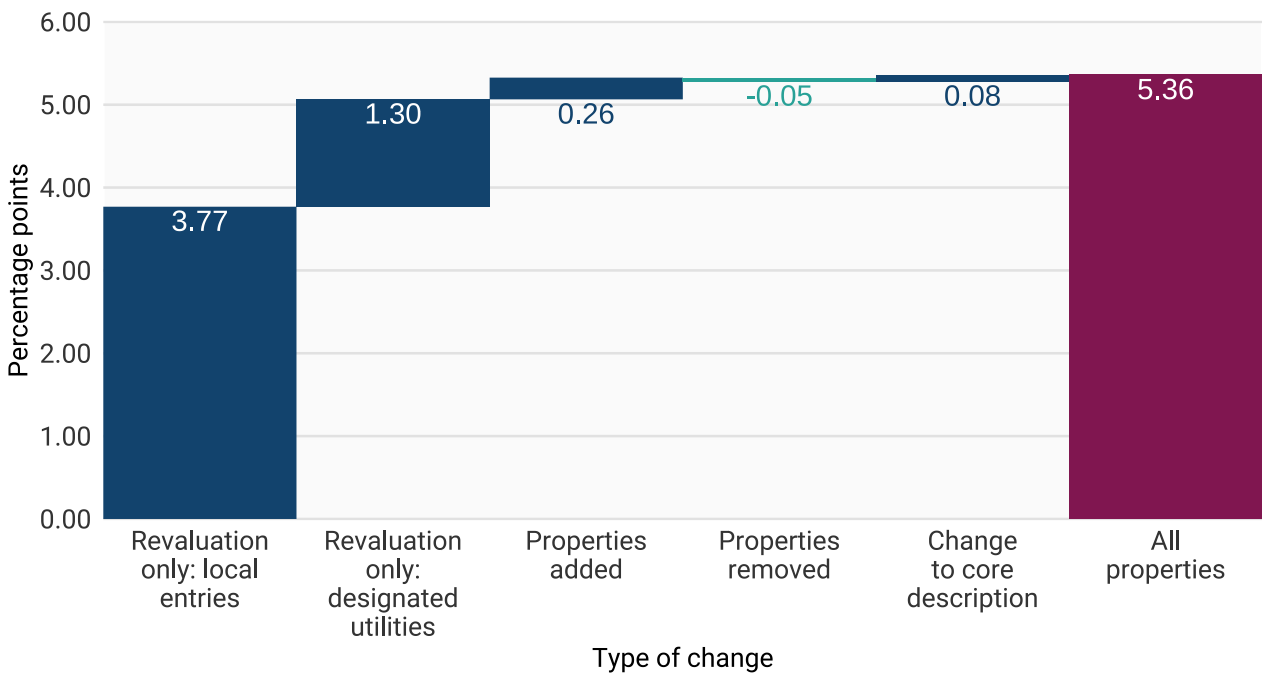
Overview of changes at revaluation

At revaluation, the total rateable value on the valuation roll increased by £390 million, which is a 5.36% increase compared to the total rateable value before revaluation.

Taking into account the general revaluation transitional relief, the gross income expected to be raised in financial year 2023 to 2024 has increased by 3.37% as a result of changes to rateable values. This takes into account the poundage, supplements, and thresholds set by the Scottish Government for 2023 – 2024, including the increased threshold at which properties become liable for the Higher Property Rate.

Most of this change relates to properties for which only the rateable value changed at revaluation, but a small proportion is due to additions and removals, and to properties for which there was a change to core description. The contributions to the overall increase in rateable value are presented in Figure 2 and Table 1.0. Contributions to the overall increase in gross bills are presented in Figure 3 and Table 1.1.

Figure 2: Contributions to overall change in rateable value



Changes to rateable values

As a result of revaluation, the total rateable value on the valuation roll increased by £390 million, or 5.36% of the total rateable value on 30 March 2023. This increase is made up of three components:

- properties which remained on the valuation roll without a change in core description (mostly those for which the change in rateable value is therefore purely a result of revaluation, but it may include a small number of merged or split entries which continue to use the same reference number);
- properties added to or removed from the valuation roll; and
- properties for which the core description changed at revaluation.

Table 1.0 shows that properties remaining on the valuation roll without a change in core description saw an overall increase in rateable value of 5.09%, accounting for 5.06 percentage points (p.p.) of the total 5.36% increase. Designated utilities had an overall increase of 12.65%, which accounts for 1.30 percentage points of the 5.36% increase, and was driven mostly by electricity entries (see Table 2.3 in the associated workbook).

Table 1.0: Change in total rateable value (RV) at revaluation by type of change

Type of change	Number of properties	Total RV 2017 (£)	Total RV 2023 (£)	Change in RV as a proportion of 2017 RV	Influence (p.p.) on overall change in RV
Revaluation only - local entries	254,725	6,496m	6,771m	4.23%	3.77
Revaluation only - designated utilities	52	746m	840m	12.65%	1.30
Changes due to revaluation only	254,777	7,242m	7,611m	5.09%	5.06
Properties added	1,394	[x]	19m	[x]	0.26
Properties removed	328	3m	[x]	-100.00%	-0.05
Change to core description	2,365	40m	46m	14.32%	0.08
All properties	258,864	7,286m	7,676m	5.36%	5.36

Distribution of changes to rateable value

Just over half (54%) of all properties which did not see a change to core description had an increase in rateable value. The average increase for these properties was £5,842.

Just under half of all properties without a change to the core description (46%) saw either no change, or a decrease, in their rateable value. For 59,538 (23%) properties, the rateable value decreased by an average of £7,333.

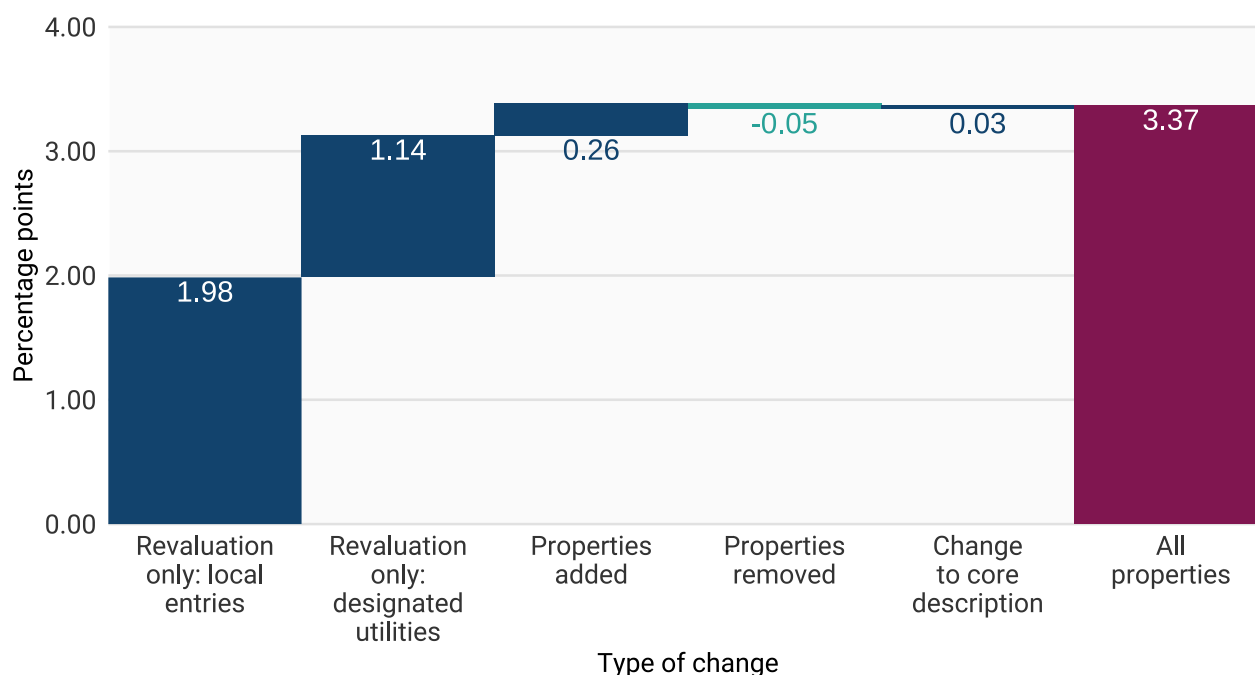
The distribution of changes to rateable value is presented in Figure 4. This shows that, for most properties, the rateable value either did not change, or increased by less than 25%. While a small number of properties saw their rateable value increase by more than 500% (see Table 2.14 in the associated workbook), it should be noted that these changes are generally small in absolute terms: for example, among properties with an increase between five and ten times, the median rateable value increased from £525 to £4,300.

A small number of properties had their rateable value decreased to zero, or increased, having previously been zero. Zero-rated properties are usually those undergoing reconstruction.

Changes to gross non-domestic rates bills

The total gross non-domestic rates bill in 2023 – 2024, after general revaluation transitional relief is taken into account, is 3.37% higher than before revaluation. This is lower than the 5.36% increase in rateable value, due to the operation of the general revaluation transitional relief, which caps increases in gross bills. The composition of this 3.37% increase, by type of change, is presented in Figure 3.

Figure 3: Contributions to overall change in gross bills



Changes in gross bills are displayed in Table 1.1. Most of this increase – 3.13 percentage points (p.p.) out of 3.37% – relates to changes due to revaluation only. A further 0.24 percentage points relate to the net of additions, removals, and changes to core descriptions.

Table 1.1: Change in gross non-domestic rates bills at revaluation by type of change

Type of change	Total gross bill 2017 (£)	Total gross bill 2023 (£)	Change in gross bills as a proportion of 2017 gross bills	Influence (p.p.) on overall change in gross bills
Revaluation only – local entries	3,346m	3,421m	2.23%	1.98
Revaluation only – designated utilities	391m	434m	10.98%	1.14
Changes due to revaluation only	3,737m	3,855m	3.15%	3.13
Properties added	[x]	10m	[x]	0.26
Properties removed	2m	[x]	-100.00%	-0.05
Change to core description	20m	21m	5.17%	0.03
All properties	3,759m	3,886m	3.37%	3.37

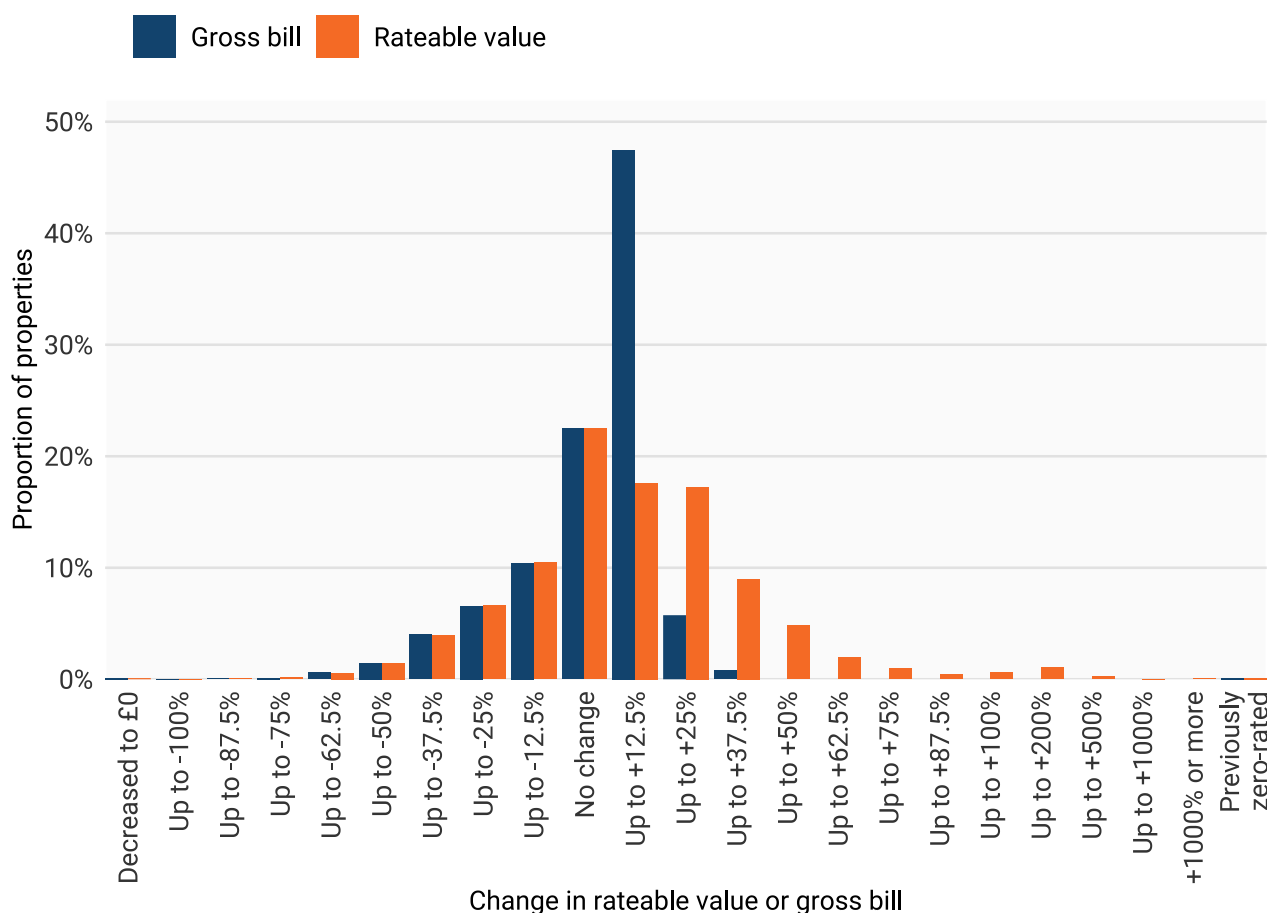
Distribution of changes to gross bills

The average increase in gross bills for properties remaining on the valuation roll without a change to their core description was £2,504, with 137,858 properties (54%) seeing an increase. The gross bills reduced for 59,623 properties (23%), with an average decrease of £3,819. The distribution of changes to gross bills, as well as rateable values, is shown in Figure 4, and is also available in Table 2.14 for rateable values, and Table 3.14 for gross bills, in the associated workbook.

For just under half of all properties, the gross bill increased by no more than 12.5%. A further 6% of properties saw an increase between 12.5% and 25%. For 1% of all properties the gross bills increased by more than 25%, but not more than 37.5%. This differs from the distribution of increases in rateable value due to the general revaluation transitional relief. For properties with a rateable value of £20,000 or less the increase to gross bills was capped at 12.5%; for those with a rateable value between £20,000 and £100,000 the increase was capped at 25%; and for those with a rateable value greater than £100,000, the increase to gross bills was capped at 37.5%.

Gross bills remained the same, or decreased, for 116,919 properties, or 46% of all non-domestic properties. The general revaluation transitional relief does not limit decreases in gross bills, meaning that any decrease in rateable value leads to a proportional decrease in gross bills, without a limit. Therefore the distribution of changes in gross bills and rateable values is similar for properties which saw their rateable value decrease, with the only differences due to properties no longer being liable for the Higher or Intermediate Property Rates.

Figure 4: Distribution of changes in rateable value and gross bills



There were 232 previously zero-rated properties, which as a result of revaluation have an average gross bill of £1,726 in 2023-24. The median gross bill for these properties is £50, meaning half of them will have an annual gross bill lower than £50.

Changes by property class

As the primary purpose of a revaluation is to update the tax base to reflect changes in the property market, there are notable differences in how it affected different property classes.

Property class is a description used by the Scottish Assessors to describe the type of a property on the valuation roll, and may not necessarily reflect its use: for example, a property described as a 'shop' for rating purposes may in fact be used to provide financial services.

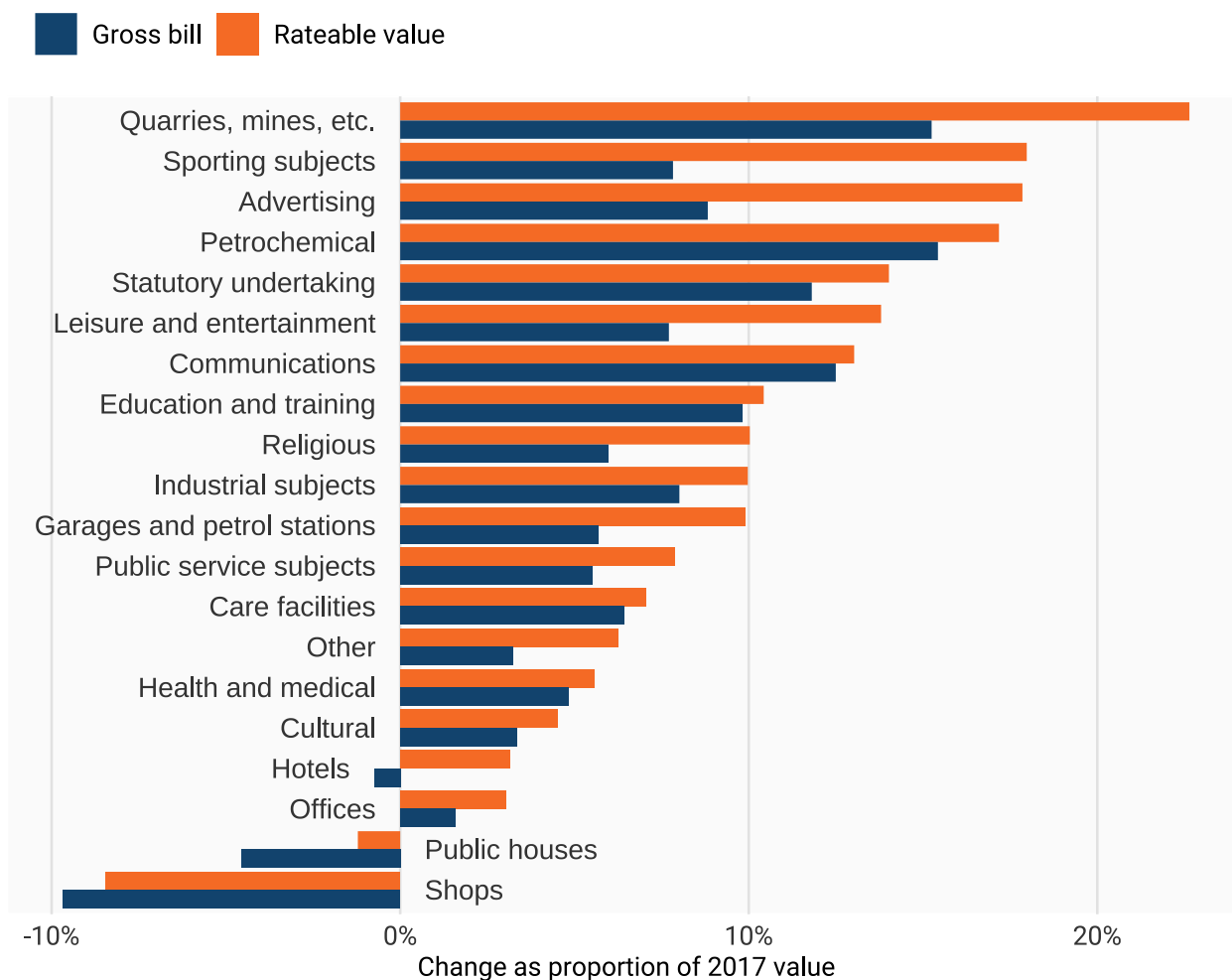
This section relates only to properties which were on the valuation roll on both 30 March 2023 and 1 April 2023, with the same core description on both dates. The total rateable value of these properties increased by 5.09% (Table 1.0), with an increase in the gross bills of 3.15% (Table 1.1).

Changes in rateable value

Figure 5 shows the change in rateable value of each property class, and Figure 6 shows their contributions to the total change in rateable value and gross bills.

The largest contribution to the overall increase in rateable value was from statutory undertakings (which include designated utilities). The rateable value of these properties increased by 14.02%, contributing 1.83 percentage points to the total growth in rateable value. This is followed by industrial subjects, where the 9.97% growth in rateable value contributed 1.73 percentage points to the total increase.

Figure 5: Proportional change in rateable value and gross bills, by property class



Changes to gross non-domestic rates bills

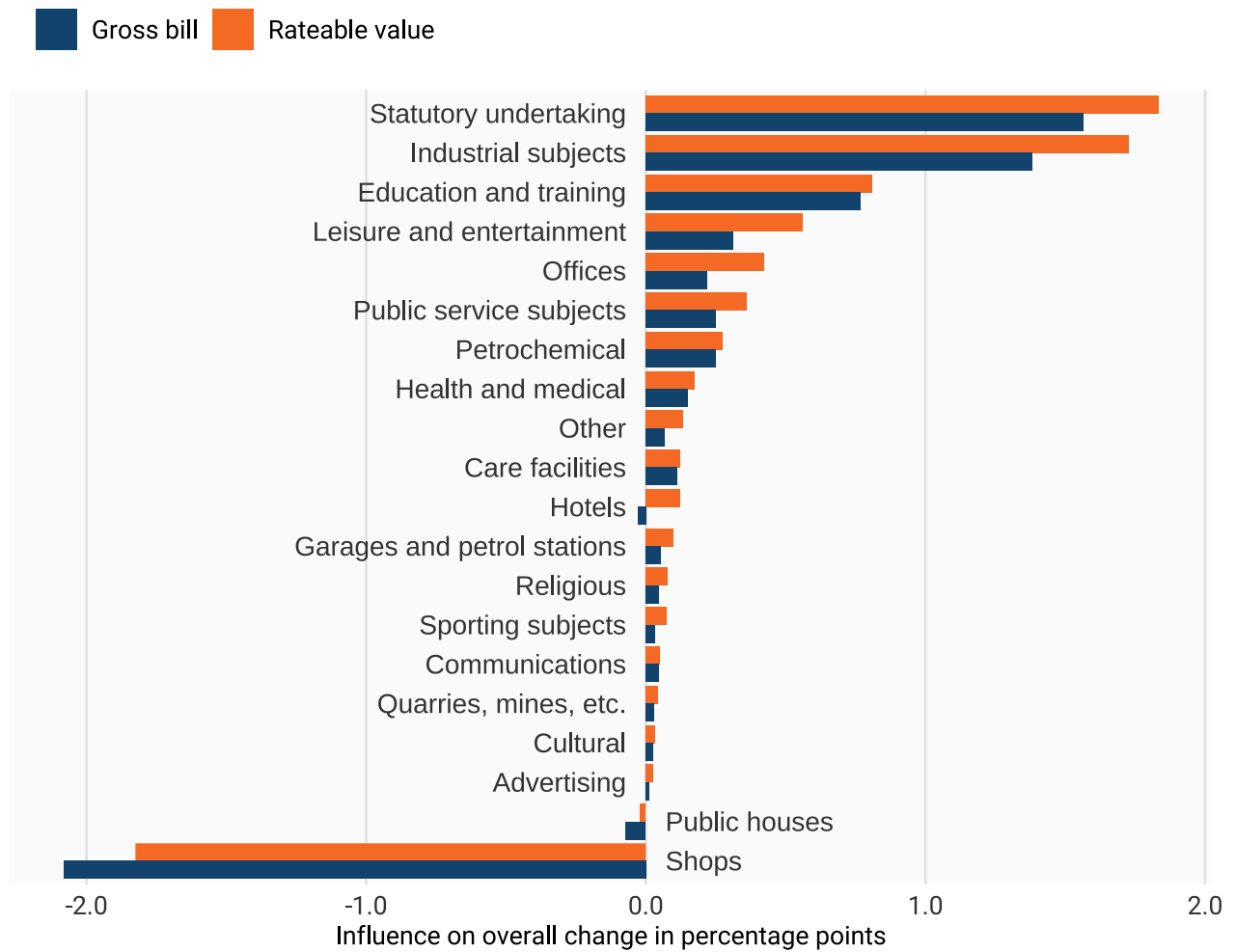
The overall gross bill, after general revaluation transitional relief is applied, increased by 3.15%, from £3,737 million as at 30 March 2023, to £3,855 million with rateable values as at 1 April 2023. Without the general transitional relief, the gross bill as at 1 April 2023 would have been £3,928 million.

The difference between these gross bill estimates (£73 million) is based on a snapshot of rateable values, and is unlikely to match either forecasts or the outturn for 2023 – 2024, as rateable values may change due to proposals, appeals, and changes to properties.

The proportional change to the total gross bill for each property class, and its influence on the overall gross bill, are shown in Figures 5 and 6 (see Table 3.1 in the associated workbook). Compared to changes in rateable values, increases in overall gross bills by property class are less pronounced, while decreases are more pronounced, due to the effects of the general transitional relief.

For example, the total rateable value of hotels increased by 3.15% at revaluation, but the total gross bill for this property class decreased by 0.74%, as the general revaluation transitional relief capped increases in bills for individual properties, but there was no cap on decreases.

Figure 6: Influence in percentage points, of each property class on overall change in gross bills and rateable value



A significant part of the increase in the total rateable value and gross bills can be attributed to changes in the rateable values of statutory undertakings (contributing 1.15 percentage points to the 3.15% overall increase in gross bills), and industrial subjects (1.73 percentage points). The 8.44% decrease in the gross bills for shops has a negative effect of 2.08 percentage points.

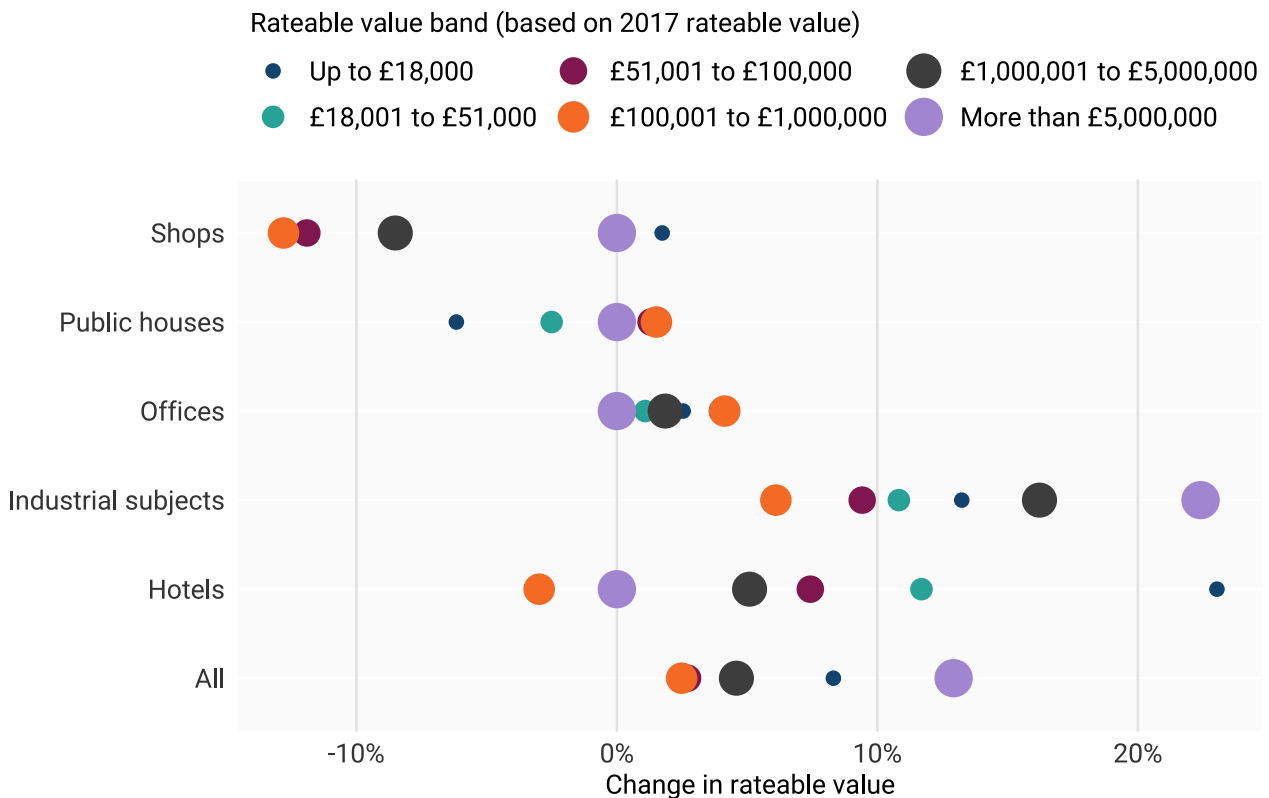
Examples of changes for specific property classes

Tables 2.7 to 2.11 (available in the associated workbook) present the changes in rateable values for five property classes – shops, public houses, offices, hotels, and industrial properties – by council area and rateable value band.

These changes are summarised in Figure 7, which presents the changes in rateable values for these classes, and for all properties, by rateable value band. The largest proportional increases in rateable value were for hotels which had a rateable value of £18,000 or below before revaluation, and for the largest industrial subjects, with a pre-revaluation rateable value of over £5 million. The largest proportional decreases were for shops with rateable values between £100,000 and £1 million before revaluation.

Data for all classes are available in Table 2.6. Tables 3.6 to 3.11 show the equivalent breakdowns for changes to gross bills. These tables are available in the associated workbook.

Figure 7: Changes in rateable values of shops, public houses, offices, hotels, and industrial properties, by rateable value band



Shops

The average rateable value of shops decreased by 8.44% at revaluation, leading to a decrease in the average gross bill for shops of 9.66%.

The rateable value increased for 20,861 shops, by an average of £3,293. While fewer shops had their rateable value decreased (19,311 properties) their rateable value decreased significantly more, by £10,402 on average.

Across Scotland, shops which had a rateable value between £100,000 and £1,000,000, saw the largest decrease in rateable value of 12.80%. The only group which saw an overall increase in rateable value were the smallest shops (those with a rateable value of £18,000 and under), for which it increased by 1.74%.

Rateable values of shops decreased most in Aberdeen City (18.23%, with gross bills decreasing by 19.12%). The largest increase was in the Shetland Islands, where the average rateable value of shops increased by 16.88%, and the gross bills increased by 6.56%.

Detailed information about changes to rateable values of shops is available in Table 2.7, and for gross bills in Table 3.7. A breakdown by property class and core description is available in Tables 2.12 and 3.12. These tables are available in the associated workbook.

Public houses and restaurants

The average rateable value of public houses and restaurants decreased by 1.22%, leading to a decrease in gross bills of 4.56%.

The highest proportional decreases were in Renfrewshire and Clackmannanshire (20.39% and 19.57% respectively), while in Argyll and Bute the average rateable value of public houses and restaurants increased by 19.47%.

Average rateable values decreased for smaller properties, with a 6.16% decrease in the total rateable value of public houses and restaurants which had a rateable value of £18,000 or less before revaluation. Rateable values increased for larger entries – for those with a rateable value between £100,000 and £1 million, the average rateable value increased by 1.52%.

A total of 872, or 26% of public houses and restaurants saw their rateable value increase by an average of £11,509, while for more than twice that number (2,076 or 61%) the rateable value decreased, by an average £5,516.

Detailed information about changes to rateable values of public houses and restaurants is available in Table 2.8, and for gross bills in Table 3.8. A breakdown by property class and core description is available in Tables 2.12 and 3.12. These tables are available in the associated workbook.

Offices

The overall value of offices increased by 3.03% at revaluation, leading to an increase of 1.59% in the average gross bill.

The rateable value increased for 17,499 offices, by an average of £5,931. For 11,382 offices, the rateable value decreased by an average of £6,440.

Offices which had a rateable value between £18,001 and £51,000 before revaluation, had the smallest average increase, of 1.09%. Offices with a pre-revaluation rateable value between £100,000 and £1,000,000, saw the largest increase of rateable value, of 4.14%.

Rateable values of offices decreased most in Aberdeen City (25.56%, with gross bills decreasing by 25.84%). In the City of Edinburgh, the average rateable value of offices increased by 19.29%, and the gross bills increased by 16.91%.

Detailed information about changes to rateable values of offices is available in Table 2.9, and for gross bills in Table 3.9. A breakdown by property class and core description is available in Tables 2.12 and 3.12. These tables are available in the associated workbook.

Hotels

For hotels (including also hostels, guest houses, bed and breakfast accommodation, and some self-catering properties), the total rateable value increased by 3.15% as a result of revaluation. The rateable value increased for 3,412 properties (63% of hotels), by an average of £7,828. For 1,415, or 26% of hotels, it decreased by an average of £12,668.

After general revaluation transitional relief is applied, the overall gross bill in 2023 – 2024 for the hotels class decreased by 0.74%.

Within this class, some of the largest increases were for hostels and self-catering properties (both with an increase in rateable value of more than 28%), while those for which both the class and core description are 'hotel' saw an increase in rateable value of 0.69%, and a decrease in gross bills of 1.58%.

Detailed information about changes to rateable values of hotels is available in Table 2.10, and for gross bills in Table 3.10. A breakdown by property class and core description is available in Tables 2.12 and 3.12. These tables are available in the associated workbook.

Industrial premises

Industrial premises (such as stores, workshops, and warehouses) had an increase of rateable value of 9.97%, and in gross bills of 8.01%. The rateable value increased across all rateable value bands, with the largest proportional increase shown for the largest premises: those with a rateable value of over £5 million (three properties) before revaluation saw their rateable values increase by an average of 22.41% .

Seven out of ten properties in this property class (39,963) saw an increase in rateable value at revaluation, with an average increase of £4,235, and an average increase in gross bills of £1,871.

Detailed information about changes to rateable values of industrial premises is available in Table 2.11, and for gross bills in Table 3.11. A breakdown by property class and core description is available in Tables 2.12 and 3.12. These tables are available in the associated workbook.

Designated utilities

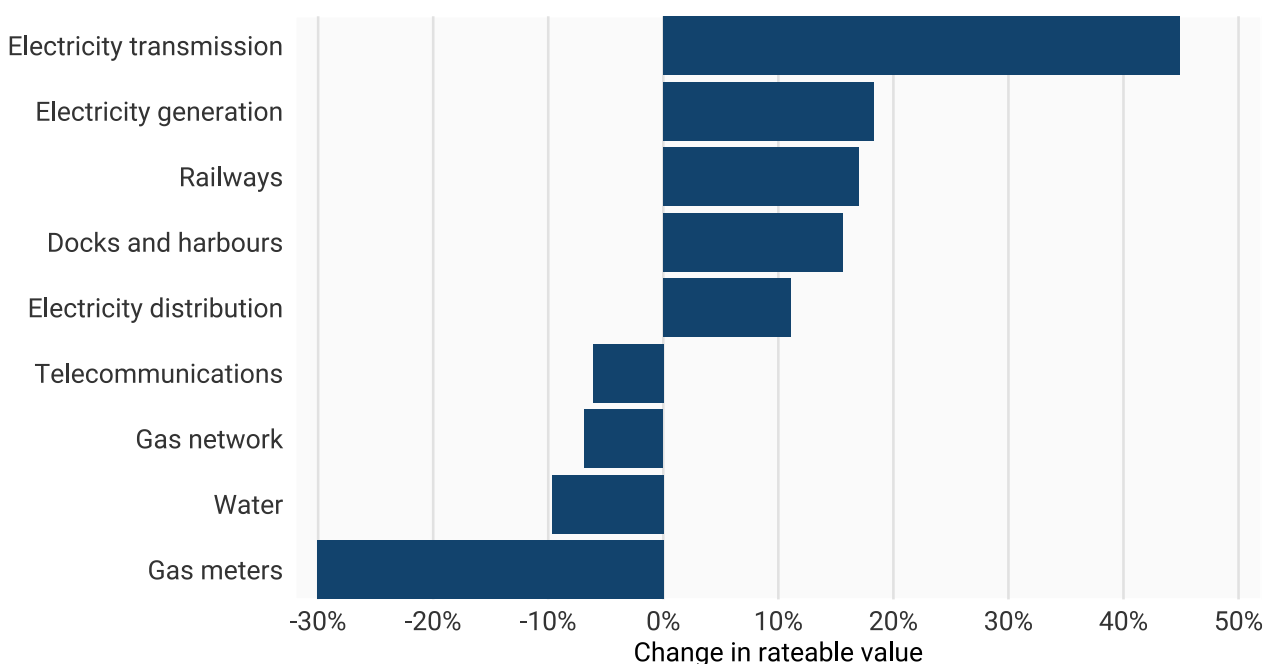
Some assessors have responsibility for a specific group of designated utilities, and their non-domestic rates bills are issued by a specific council regardless of their geographical location. In this report, they are identified as a separate area, as they are usually entries with high rateable values, which could distort the overall changes presented in those areas.

Designated utilities are entries which usually span several assessor and council areas, such as pipelines, electricity transmission and distribution networks, or the railway network. These figures include only entries valued as designated utilities; smaller entries which are included in the local valuation roll in their area are not included.

Changes to rateable values of designated utilities by type of utility are available in Table 2.3, and changes to their gross bills in Table 3.3. These tables are available in the associated workbook.

As a result of revaluation, the rateable value of designated utilities increased by 12.65%, from £746 million to £840 million. This contributes 1.30 percentage points to the change in rateable value of 5.09% (excluding additions, removals, and changes to property types). A large majority of this relates to electricity transmission entries, valued by the Lanarkshire Assessor and billed by South Lanarkshire Council.

Figure 8: Changes in rateable values of designated utilities



Changes by council area

The average rateable value increased at revaluation in all but two council areas. In Aberdeen City the mean rateable value decreased by 16.35%, and in Renfrewshire by 4.03%.

The figures in this section relate only to properties which were on the valuation roll on both 30 March 2023 and 1 April 2023 with the same core descriptions.

Figure 9 shows the contribution of each property class to the total proportional change in rateable value in each council area. The changes in rateable value are presented in Figure 10, for all property types, and separately for shops, public houses, offices, hotels, and industrial properties. The changes in rateable value and gross bills in each council area are shown in Figure 11.

Figure 9: Contribution to total change in rateable value in each council area by property class

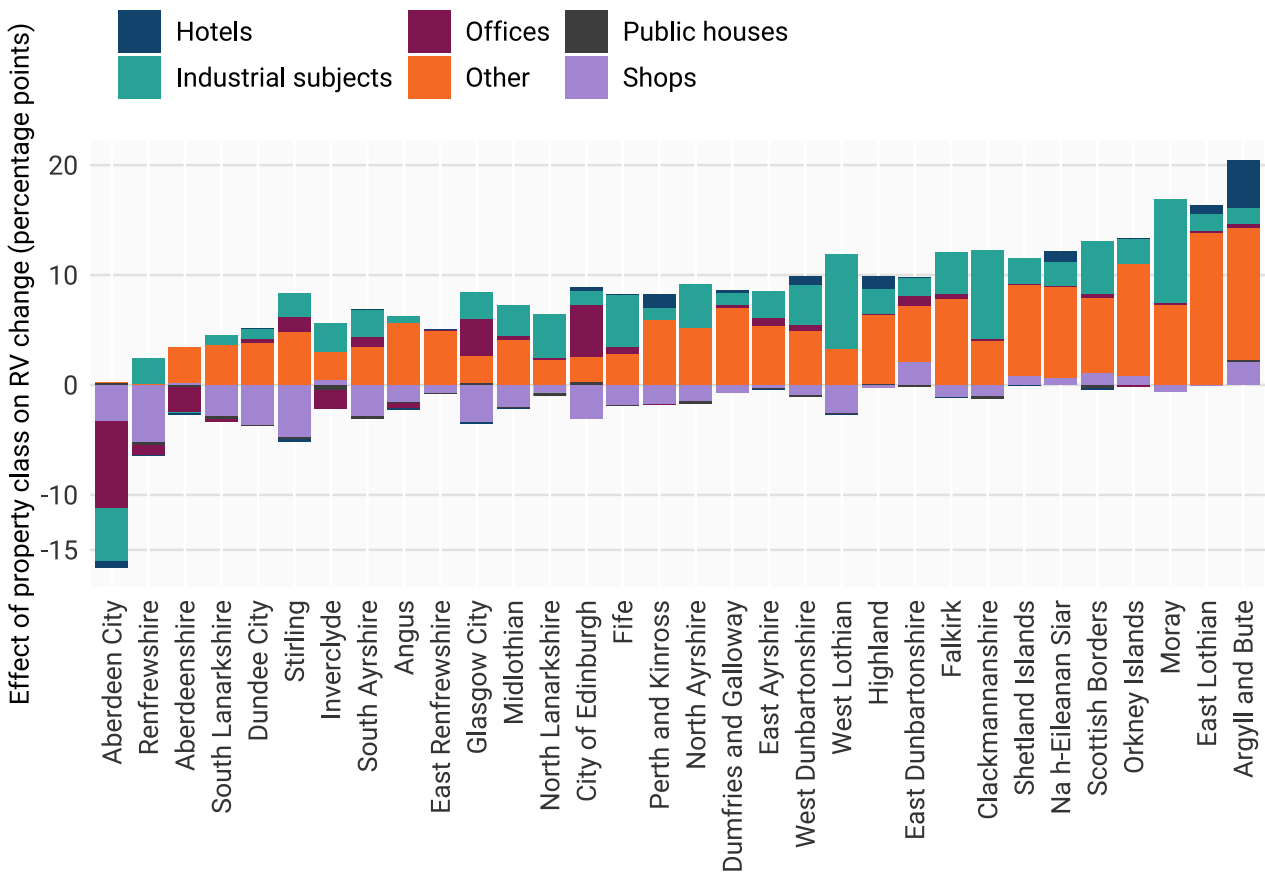
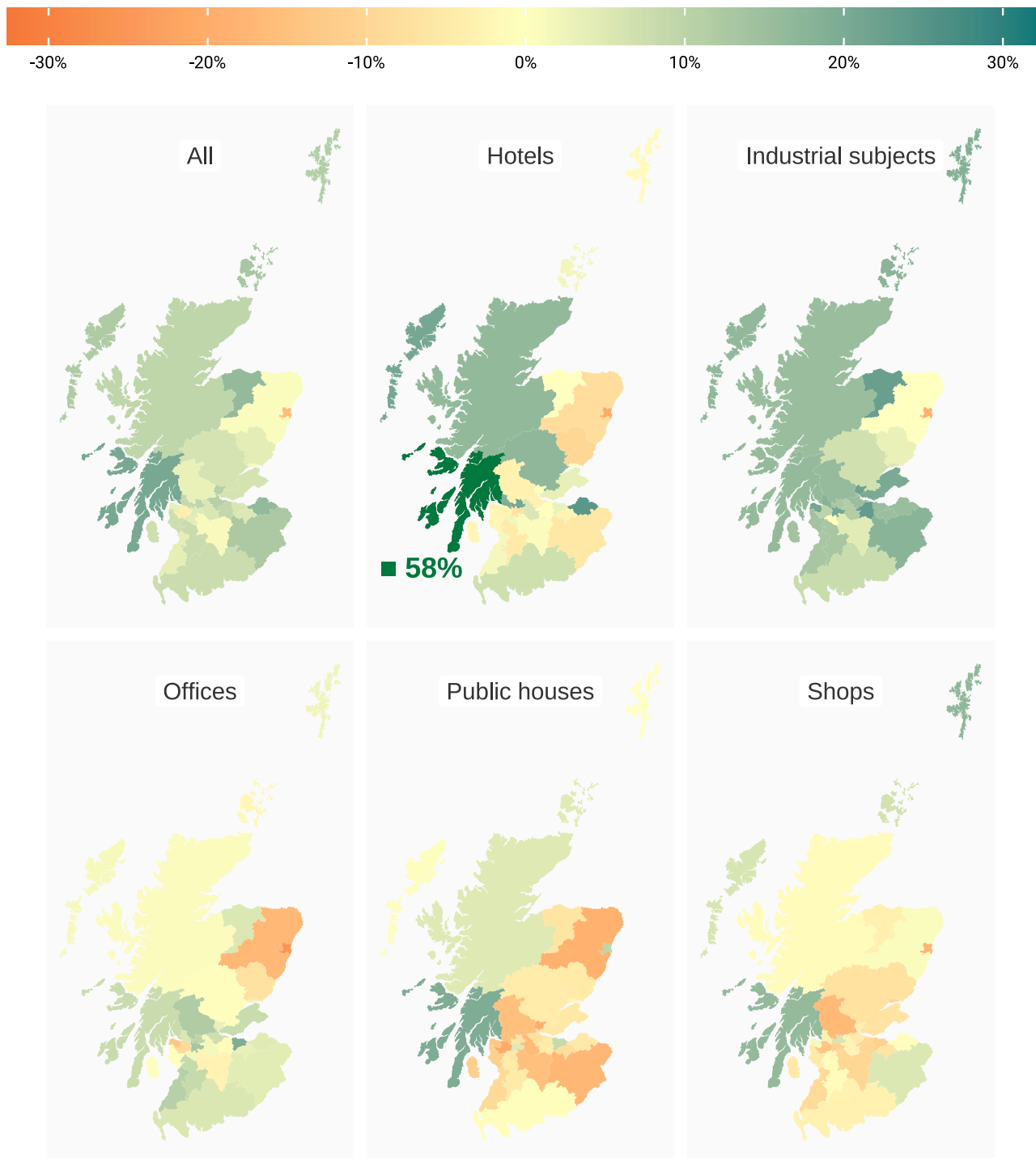


Figure 9 shows that industrial subjects, such as warehouses and distribution centres, made a substantial contribution to the overall increase in rateable value in almost all council areas. Shops, on the other hand, decreased the overall rateable value in all but a few areas. Nationally, shops reduced the overall increase in rateable value by 1.83 percentage points, while industrial subjects contributed 1.73 percentage points to the overall growth of 5.09%.

Figure 10: Changes in rateable value for all properties, and for selected property classes, in each council area

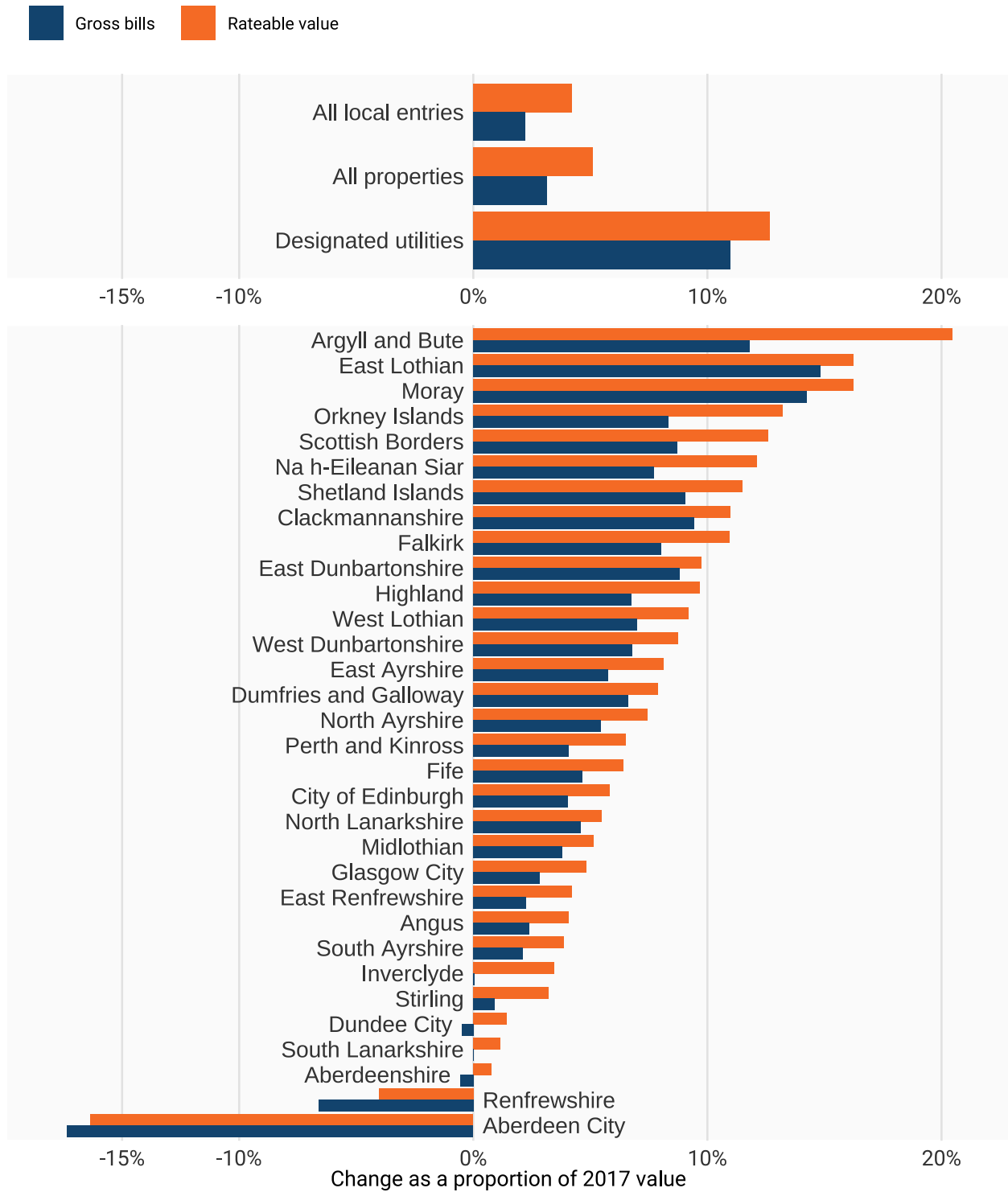


© Crown copyright and database right 2023. Ordnance Survey Licence number 100024655

Figure 10 shows, for example, that the rateable value of hotels increased by almost 60% in Argyll and Bute, and by more than 20% in East Dunbartonshire, East Lothian, and Na h-Eileanan Siar, while decreasing by more than 20% in Aberdeen City, and by almost 10% in Aberdeenshire and Angus.

The rateable value of public houses increased by almost 20% in Argyll and Bute, and almost 10% in Aberdeen City and the City of Edinburgh. Shops saw an increase in rateable value of over 16% in Argyll and Bute and the Shetland Islands, against a decrease of 8.44% nationally.

Figure 11: Changes to rateable values and gross bills by council area



The total gross bills decreased in Aberdeen City (by 17.35%), Renfrewshire (by 6.61%), Aberdeenshire (by 0.56%), and Dundee City (by 0.49%). Aberdeenshire and Dundee City saw an overall increase in rateable value, but due to the general revaluation transitional relief capping increases in bills, the total gross bill in the council area has decreased.

The largest increases in gross bills were in East Lothian (a 16.25% increase in rateable value leading to a 14.82% increase in gross bills), and in Moray (16.24% increase in rateable value, 14.26% increase in gross bills).

Table 1.2 shows the proportion of properties in each council area for which the rateable value increased, decreased, or remained unchanged at revaluation.

Overall, 54% of all properties saw their rateable value increase, while it remained unchanged for 23%, and decreased for a further 23%.

Table 1.2: Proportion of properties with increases and decreases in rateable value by council area

Council area	Decrease in rateable value	No change to rateable value	Increase in rateable value
Aberdeen City	70%	14%	16%
Aberdeenshire	36%	16%	48%
Angus	24%	18%	58%
Argyll and Bute	16%	16%	67%
City of Edinburgh	17%	26%	56%
Clackmannanshire	17%	29%	54%
Dumfries and Galloway	14%	24%	62%
Dundee City	25%	15%	60%
East Ayrshire	26%	21%	52%
East Dunbartonshire	15%	18%	67%
East Lothian	15%	23%	63%
East Renfrewshire	33%	27%	41%
Falkirk	25%	14%	60%
Fife	17%	25%	58%
Glasgow City	19%	23%	58%
Highland	10%	20%	70%
Inverclyde	32%	34%	34%
Midlothian	19%	28%	53%
Moray	22%	13%	65%
Na h-Eileanan Siar	7%	22%	71%
North Ayrshire	30%	20%	50%
North Lanarkshire	28%	31%	41%
Orkney Islands	34%	11%	55%
Perth and Kinross	18%	24%	58%
Renfrewshire	21%	49%	30%
Scottish Borders	24%	8%	68%
Shetland Islands	28%	12%	60%
South Ayrshire	33%	19%	48%
South Lanarkshire	34%	33%	33%
Stirling	22%	17%	61%
West Dunbartonshire	17%	29%	54%
West Lothian	25%	22%	53%
Designated utilities	40%	2%	58%
All	23%	23%	54%

Additions and deletions to the valuation roll

At the 2023 revaluation, 1,394 new entries were added to the valuation roll, and 328 entries were removed.

Detailed information on additions and deletions is available in Section 4 of the associated workbook.

Deletions

The total rateable value of the 328 removed entries as at 30 March 2023 was £3 million. The total gross bill for these properties before revaluation was £1.7 million.

Additions

Most of the 1,394 subjects added to the valuation roll on 1 April 2023 belong either to the sporting subjects (513 entries) or leisure and entertainment (439 new entries) classes.

The total rateable value of newly added entries is just over £19 million, with a total gross bill of just under £10 million. This figure does not take into account transitional relief for newly rateable properties in parks.

Properties in parks

From 1 April 2023, some properties in parks have become liable for non-domestic rates, having previously statutorily not been included on the valuation roll. These properties accounted for 1,033 of the 1,394 new entries, and £12 million of newly added rateable value.

The number of newly added entries in parks in each council area, their total rateable values, and their gross bills (without taking any reliefs into account) are available in Table 4.3 of the associated workbook.

Changes to core descriptions

The core description is a detailed description of the type of property, and there are over 200 different core descriptions.

There are 2,365 properties for which the core description changed at revaluation, with a total rateable value of just under £40 million on 30 March 2023, and just over 45 million on 1 April 2023. This is an increase of 14.32%, compared to 5.09% for properties which did not have a change in the core description.

These entries are excluded from other analysis in this report, as a change in the core description implies that any difference in rateable value may be due to changes of use or type of property, and not just due to revaluation.

Tables 5.0 and 5.1 in the associated workbook show details of properties for which the core description changed at revaluation (that is, for which the recorded core description on 30 March 2023 was not the same as on 1 April 2023).

Data sources and additional information

Data sources

The data in this publication are derived from the Scottish Assessors' valuation roll. Snapshots of the valuation roll were taken on 30 March 2023 (the last data available for the 2017 revaluation cycle) and 1 April 2023 (the first day of the 2023 revaluation cycle).

The valuation roll is a live document which is constantly updated. These updates are often backdated (e.g. for revaluation appeals), and any such updates made after 30 March 2023 (for the 2017 cycle) or 1 April 2023 (for the 2023 cycle) will not be reflected in this publication.

Tell us what you think

We are always interested to hear from our users about how our statistics are used, and how they can be improved.

Please consider answering our short [feedback survey](#) on how you found this publication.

Official Statistics

This publication is an Official Statistics publication for Scotland.

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

Correspondence and enquiries

For enquiries about this publication please email the Non-domestic rates analysis team at lgfstats@gov.scot.

For general enquiries about Scottish Government statistics please contact the Office of the Chief Statistician by email at statistics.enquiries@gov.scot.

How to access background or source data

The data collected for this publication:

- are available for individual entries through <https://www.saa.gov.uk/>.
- may be made available on request, subject to consideration of legal and ethical factors. Please contact lgfstats@gov.scot for further information

Complaints and suggestions

If you are not satisfied with our service or have any comments or suggestions, please contact the Office of the Chief Statistician, by email at statistics.enquiries@gov.scot, or by writing to:

Chief Statistician
St Andrews House
Edinburgh
EH1 3DG

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

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

Crown Copyright

You may use or re-use this information (not including logos) free of charge in any format or medium, under the terms of the Open Government Licence. See: www.nationalarchives.gov.uk/doc/open-government-licence/.

Maps and local authority boundaries are reproduced by permission of Ordnance Survey on behalf of HMSO. © Crown copyright and database right 2023. All rights reserved. Ordnance Survey Licence number 100024655.



© Crown copyright 2023.

OGL

This publication is licensed under the terms of the Open Government Licence v3.0, except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3, or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.scot.

Any enquiries regarding this publication should be sent to us at:

The Scottish Government
St Andrew's House
Edinburgh EH1 3DG

Published by The Scottish Government, May 2023.

Produced by The Scottish Government.