

**NON-DOMESTIC  
RATES IN  
SCOTLAND  
A GUIDE TO  
REVALUATION  
2023**

**Ryden**

# RATES REVALUATION 2023

## BUSINESS RATES ARE THE NON-DOMESTIC RATES PAID FOR THE RIGHT TO OCCUPY COMMERCIAL PROPERTY

### When are Rateable Values re-assessed?

The Rateable Values of all non-domestic properties are being re-assessed from 1 April 2023 and three yearly thereafter.

The tone date is 1 April in the year preceding the revaluation, so for Revaluation 2023 it is 1 April 2022.

### Where can I find my Rateable Value?

The Draft Valuation Roll was published on 30 November 2022 and Draft Valuation Notices were issued shortly thereafter.

Valuation notices were issued on 1 April 2023.

They can be found under the Proposals tab on the Assessors' website [www.saa.gov.uk](http://www.saa.gov.uk).

### How is my Rates bill calculated?

Your rates bill will be issued by your local Council and is usually split into 10 monthly payments. Your rates bill calculation is:

**Rateable Value x Uniform Business Rates (UBR)**

You can use our [Business Rates Calculator](#) for an estimate of the rates bill for your property. Transitional Relief will be automatically applied for 2023/2024, but other reliefs are application based only.

### Can I challenge my Rateable Value?

The appeal system was replaced on 1 April 2023 by a two tier Proposal then Appeal system. Proposals must be made within the limited statutory timescale.

Generally by 31 July in a Revaluation year;

- A change of owner, tenant or occupier;
- A statutorily defined error;
- Or, where a Material Change of Circumstances occurred and has an adverse effect on value.

All Proposals have to be lodged within a prescribed timescale. Revaluation 2023 Proposals are subject to a strict deadline.

### UNIFORM BUSINESS RATE (UBR) FIGURES IN SCOTLAND FOR 2023/34

**49.8p**

for properties with a RV  
less than or equal to £51,000

**51.1p**

for properties with a RV  
of £51,001 to £100,000

**52.4p**

for properties with a RV  
greater than £100,000

## Is there a deadline for submission of my Proposal?

The Proposal must be submitted between 1 April and 31 July 2023.

The deadline for resolving Proposals is 30 September 2025.

The requirement is one Proposal per Roll entry and each Proposal requires to be accompanied by a number of detailed documents. Once the Proposal is lodged no additional information can be submitted, except in particular circumstances, so the utmost care must be taken to provide all the evidence in the submission.

If the Proposal does not result in a reduction and a decision is made to proceed, stage two is an Appeal to the new Scottish Tribunal Service, typically to the Lower Tier Local Taxation Chamber in the first instance.

## Do I need to pay my rates bill while I'm waiting for the outcome of the decision?

You must pay your Business Rates while waiting on the Assessor's decision. It may be possible, if necessary, to arrange a payment plan with the local authority NDR billing team.

## What changes have been made to the Small Business Bonus Scheme (SBBS)?

From 1 April 2023, 100% relief will be available for properties with a Rateable Value of up to £12,000 (currently £15,000) and the upper Rateable Value for individual properties to qualify for SBBS relief will be extended from £18,000 to £20,000.

SBBS relief will be tapered for properties with a Rateable Value between £12,001 and £20,000: relief will taper from 100% to 25% for properties with Rateable Values between £12,001 to £15,000; and from 25% to 0% for properties with Rateable Values between £15,001 to £20,000.

There is a Transitional Relief Cap for premises that previously received relief under the SBBS or Rural Rates Relief. This cap will restrict the increase in liability from the previous bill to £600 in 2023/24, rising to £1,200 in 2024/25 and £1,800 in 2025/26.

Cumulative rules will remain in place, including the £35,000 cumulative Rateable Value threshold.

Car parks, car spaces, advertisements and betting shops will be excluded from eligibility for SBBS from 1 April 2023.

## What can I do if the building is empty?

Empty Property Relief, including Listed Building Empty Relief, is being devolved to the local authorities from 1 April 2023. Local authorities have the option to develop local relief schemes. To find out more about your local authority's scheme and how to apply, visit the Business Rates advisory page on their website.

## TYPES OF BUSINESS RATES RELIEF IN SCOTLAND

Business Growth Accelerator  
Charitable Relief  
Community Amateur Sports Clubs (CASC)  
Day Nursery Relief  
Disabled Relief  
Discretionary Relief  
Enterprise Area Relief  
Fresh Start Relief  
Hardship Relief  
Renewable Energy  
Renewable Energy Producers Relief  
Rural Rates Relief  
Small Business Bonus Scheme  
Telecommunication Masts Relief  
Transitional Relief (TR)  
Vacant Rates Relief (Empty Property)



## RYDEN BUSINESS RATES ADVISORY SERVICES

[ryden.co.uk/services/business-rates](https://ryden.co.uk/services/business-rates)

## EDINBURGH

7 Exchange Crescent  
Conference Square  
EH3 8AN  
0131 225 6612

## GLASGOW

ONYX  
215 Bothwell Street  
G2 7EZ  
0141 204 3838

## ABERDEEN

The Capitol  
431 Union Street  
AB11 6DA  
01224 588866

## LEEDS

Northspring Park Row  
36 Park Row  
LS1 5JL  
0113 243 6777

## LONDON

Suite 410, Linen Hall  
162-168 Regent Street  
W1B 5TF  
020 7436 1212

## MANCHESTER

2nd Floor  
28 King Street  
M2 6AY  
0161 249 9778



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