

# Billing System Snapshot– Guidance notes

## Introduction

1. The Billing System snapshot is a snapshot of properties in receipt of non-domestic rates relief on the snapshot date.
2. The snapshot date is set the first day of each quarter, beginning on 1 June 2021.
3. It is intended to record the level and type of relief awarded for all properties in receipt of relief on the snapshot date rather than to be a reflection of all relief awarded during the year.
4. All reliefs should be recorded as percentage of the property's gross bill as at the snapshot date, multiplied by 100 i.e.  $(\text{value of relief} / ((\text{RV} * \text{Poundage including IPR or HPR})) * 100$ . For example, a property with a gross bill of £490 receiving £490 of Small business relief would have SBBS recorded as 100. Reliefs may include percentage points, e.g. 38.6% transitional relief would be recorded as 38.6. Even in cases where a relief is applied to a value lower than the gross bill (e.g. the transitional limit), the reported figure should be a proportion of the full gross bill.
5. The percentage reported is not the average value of relief awarded over the year. It will **only report the values awarded on the snapshot date**. For example, if a property is receiving a 50% relief for unoccupied properties, the billing snapshot would show 50, even if the relief is scheduled to decrease to 10% the following day.
6. The council publishes this data on its website based on the Scottish Government's guidance for publishing details of relief recipients, using the csv file format.

## Data Items

Field Name.	Notes.
UPRN.	This is a reference number assigned to each individual non-domestic property which is used by the council's billing software.
Property Reference.	This is a reference number assigned to each individual non-domestic property which is used by the council's billing software.
Assessor reference.	The UARN (Unique Assessor Reference Number) for the property as used on the Scottish Assessors Association (SAA) Valuation Roll should be included here. For some local authorities, the PPRN (Persistent Property Reference Number) may be used instead, but where possible the UARN is the preferred form. <b>The format of the UARN (or PPRN) should match that on the Scottish Assessors Association Valuation Roll Exactly</b> – examples of the reference number used on the

	Valuation Roll can be seen at <a href="http://www.saa.gov.uk">www.saa.gov.uk</a> by using the 'to search for a rateable value' facility.
Valuation Office Reference.	This fields records any other reference for the property used by the valuation office.
Name.	The name of the primary liable rates payer.
Address.	The address of the non-domestic property.
Postcode.	The postcode of the non-domestic property.
Property Description.	The property's description on the valuation roll.
Rateable Value.	The property's rateable value.
Rateable Value 2010.	The property's rateable value recorded at the previous revaluation exercise in 2010.
Relief Type.	<p><b>Description of relief type used by the council's billing system.</b></p> <p>This represents the relief type on the day of the snapshot only. For example, if they received empty property relief on 31 May, but the property is occupied on 1 June and therefore not receiving empty property relief, then this should not be included in the snapshot.</p> <p><b>Mandatory and Discretionary elements of relief are recorded as separate relief types.</b></p> <p>Each relief has a numeric code as listed below, corresponding to the codes used by councils to submit this data to the Scottish Government.</p> <p>Where a property is in receipt of more than one relief, a separate record (row in the spreadsheet) should be entered for each relief type.</p> <p><b>1 – Mandatory Unoccupied/Partly Unoccupied Property Relief – excluding exemptions listed under codes 28 and 29.</b></p> <p>Include all properties in receipt of empty property relief (other than exemptions to be reported separately) as set out in the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018, as amended by The Non-Domestic Rating (Unoccupied Property)(Scotland) Amendment Regulations 2020.</p> <p>Empty properties exempt from rates e.g. listed properties, those with a rateable value less than £1,700, etc. should be excluded and reported under either code 28 or 29.</p> <p><b>28 – Empty Property Exemptions (listed/preservation order).</b></p> <p>Include all properties exempt from rates due to the fact that they are empty and either listed buildings or the subject of a building preservation order (and in effect receiving 100% relief).</p>

### **29 – Empty Property Exemptions (other).**

Include all properties exempt from rates for reasons other than those detailed above under relief code 28 (and so also effectively receiving 100% relief), i.e. properties which are empty and meet any of the below criteria:

- Property not comprising one or more buildings or part of a building;
- Rateable Value is under £1,700;
- Owner is in administration or subject to an administration order;
- Owner is a company or limited liability partnership subject to a winding-up order made under the Insolvency Act 1986 or being wound up voluntarily under that Act;
- Occupation prohibited by law;
- Action taken by or on behalf of the Crown or any public authority with a view to prohibiting occupation or to acquisition (e.g. compulsory purchase order);
- Person entitled to possession only so entitled as a liquidator, as the trustee under a trust deed for creditors or an award of sequestration, or as the executor of a deceased person's estate.

### **2 – Mandatory Religious.**

Include all properties exempt from rates due to being used for religious purposes as set out under section 22(1) of the Valuation and Rating (Scotland) Act 1956, as amended by schedule 13 of the Local Government Finance Act 1992.

### **3 – Mandatory Charity Relief.**

Include those in receipt of mandatory charity relief (maximum 80% relief) under section 4(2) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

For those properties that also receive the discretionary element of charity relief awarded under 4(5)(a) of the 1962 Act, the discretionary relief should be recorded separately under relief code 10 - maximum of 20% relief.

(Some properties may receive only discretionary charity relief, awarded under section 4(5)(b) of the 1962 Act, in which case their relief is all reported under code 10 – maximum of 100%).

### **4 – Mandatory Sports Clubs Relief.**

Include those in receipt of the mandatory element of sports club relief (maximum 80% relief) under section 4(2) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

<p>For those properties that also receive discretionary sports club rate relief, awarded under 4(5)(a) of the 1962 Act, the discretionary relief should be recorded separately under relief code 11 -maximum of 20% relief.</p> <p>(Some properties may receive only discretionary sports club relief awarded under section 4(5)(c) of the 1962 Act, in which case their relief is all reported under code 30 – maximum of 100% relief).</p>
<p><b>5 – Disabled Persons.</b></p> <p>Include those in receipt of rate rebates for disabled persons as set out under the Rating (Disabled Persons) Act 1978.</p>
<p><b>6 – Mandatory Rural Rate Relief.</b></p> <p>Include those in receipt of the 100% mandatory rural rates relief under paragraph 4 of Schedule 2 of the Local Government and Rating Act 1997 and The Non-Domestic Rates (Rural Areas) (Scotland) Regulations 2017. For properties that receive discretionary rural rate relief, the discretionary relief should be recorded under relief code 13.</p>
<p><b>7 – Small Business Bonus Scheme (SBBS).</b></p> <p>Include properties in receipt of the Small Business Bonus Scheme under The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021. The corresponding relief percentage should be the percentage awarded after accounting for any other relief awarded prior to the SBBS, not the SBBS eligibility.</p>
<p><b>8 – Mandatory Renewables.</b></p> <p>Include those in receipt of Renewable Energy Relief under The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010, as amended by The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2021, including the relief for hydro schemes.</p>
<p><b>9 – Discretionary Hardship.</b></p> <p>The Local Government (Scotland) Act 1994 makes provision for the award of hardship relief by local authorities. Include any properties in receipt of such relief.</p>
<p><b>10 – Discretionary Charity.</b></p> <p>Include all forms of discretionary charity relief under this code. Local Authorities are able to provide discretionary “top up” (up to a maximum of 20%) to the mandatory element of charity relief under section 4(5)(a) of the Local Government (Financial Provisions etc.) (Scotland)</p>

Act 1962. They may also provide up to 100% discretionary charity relief under section 4(5)(b) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962. The mandatory element of charity relief should be included under relief code 03.

**11 – Discretionary Sports Club under 4(5)(a).**

Include discretionary sports relief awarded under section 4(5)(a) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

Local Authorities are able to provide discretionary “top up” (up to a maximum of 20%) to the mandatory element of sports club relief for sports clubs (Community Amateur Sports Clubs (CASCs) or Sports Clubs which are registered charities) granted under section 4(5)(a) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

Discretionary relief awarded under 4(5)(c) should be reported separately under code 30. The mandatory element of sports club relief should be included under relief code 04.

**30 – Discretionary Sports Club under 4(5)(c).**

Include discretionary sports relief awarded for not-for-profit clubs, societies or organisations used for the purposes of recreation granted under section 4(5)(c) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962. Local Authorities are able to provide up to 100% discretionary charity relief under this section of the Act and this is 100% funded by SG.

**13 – Discretionary Rural Rate Relief.**

Local Authorities have discretionary powers to grant up to 100% relief to properties which provide a service which is of benefit to the community, under paragraph 4 of Schedule 2 of the Local Government and Rating Act 1997.

Include properties in receipt of discretionary rural rate relief under this code. This will be a maximum of 100% relief. This excludes those subjects who qualify for the 100% mandatory rural relief (relief code 06).

**14 – Discretionary Stud Farms.**

Include properties in receipt of discretionary relief under the Valuation (Stud Farms) (Scotland) Order 2005.

**16 – Fresh Start.**

Include properties in receipt of Fresh Start relief as set out under Regulation 4 of the Non-Domestic Rating (Unoccupied Property) (Scotland) Regulations 2018, as amended by The

Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021.

**18 – Enterprise Areas Relief.**

Include properties within an enterprise area that are in receipt of relief under the Non-Domestic Rates (Enterprise Areas) (Scotland) Regulations 2019, as amended by The Non-Domestic Rates (Enterprise Areas) (Scotland) Amendment Regulations 2020.

**19 – District Heating Relief.**

Include properties in receipt of district heating relief under The Non-Domestic Rates (District Heating Relief) (Scotland) Regulations 2017, as amended by The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2021.

**20 – Transitional Relief.**

Include properties in receipt of any sector specific transitional relief following the 2017 revaluation under the Non-Domestic Rates (Transitional Relief) (Scotland) Regulations 2017, as amended by The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021. This should include both transitional relief for the hospitality sector as well as for offices in Aberdeen and Aberdeenshire.

**21 – Nursery Relief.**

Include properties in receipt of the 100% relief for day nurseries under the NonDomestic Rates (Day Nursery Relief) (Scotland) Regulations 2018, as amended by The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021.

**22 – Business Growth Accelerator Relief – Occupied New Build.**

Include properties in receipt of relief as a result of being just newly added to the valuation roll and first occupation having taken place, under the NonDomestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019, as amended by The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021. BGA relief awarded for improvements should be reported separately under code 31.

**31 – Business Growth Accelerator Relief – Improvements.**

Include properties in receipt of relief as a result of an improvement having taken place resulting in an increase in RV (regardless of occupation) under the NonDomestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019 as amended by The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021.

**23 – Unoccupied New Builds Relief.**

Include properties in receipt of 100% relief as newly added to the valuation roll, and having never been occupied, under the Non-Domestic Rates (Relief for New and Improved Properties) (Scotland) Regulations 2019 as amended by The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021. Note that this is only for properties that have yet to be occupied. Relief type 22 is to be used for relief to new build properties that have been occupied.

**24 – New Fibre Relief.**

Include any telecommunications new fibre infrastructure in receipt of 100% relief under the Non-Domestic Rates (Telecommunications New Fibre Infrastructure Relief) (Scotland) Regulations 2019, as amended by The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021.

**25 – Community Empowerment Act Relief.**

Include any properties in receipt of local rates reliefs under the Community Empowerment (Scotland) Act 2015.

**26 – Mobile Mast Relief.**

Include any properties in receipt of rates reliefs under the Non-Domestic Rates (Telecommunication Installations) (Scotland) Regulations 2016, as amended by The Non-Domestic Rates (Levying and Miscellaneous Amendments) (Scotland) Regulations 2021.

**27 – Lighthouse Relief.**

Include properties awarded 100% relief under s.221 of the Merchant Shipping Act 1995.

**32 – Reverse Vending Machine Relief.**

Include properties awarded reverse vending machine relief under the NonDomestic Rates (Reverse Vending Machine Relief) (Scotland) Regulations 2020.

	<p><b>34 – Retail, Hospitality, Leisure and Airports Relief.</b></p> <p>Include properties awarded retail, hospitality, leisure or airport relief under The Non-Domestic Rates (Coronavirus Reliefs) (Scotland) Regulations 2021.</p> <p><b>99 – Other.</b></p> <p>Include any properties in receipt of any other reliefs not covered by the above. If you report any properties here please send in a separate cover note explaining why, as we would not expect that there would be any other possible relief types.</p>
Relief Percentage.	<p><b>The relief percentage that is awarded at the snapshot date.</b></p> <p>For example if a property was previously in receipt of 100% SBBS at the start of the financial year, but at 1 June 2021 receives 10% empty property relief, record only the latter relief and relief percentage;</p> <p>Include only the actual relief percentage currently applied to the business for the relief type specified rather than the percentage they are entitled to e.g. if eligible for 100% SBBS, but also receives 10% transitional relief, only 90% SBBS is awarded and therefore recorded in this field;</p> <p>Similarly, the percentage of relief awarded should be recorded as a whole, rather than being discounted for partial award due to the relief being awarded for only part of the year;</p> <p><b>BGA.</b></p> <p>Note that where the Business Growth Accelerator (BGA) Relief is awarded due to an improvement (relief code 31), the percentage relief recorded should be the percentage of the total bill. So although it would be 100% relief on the increase in RV – the relief percent reported will be less than 100%.</p> <p>If BGA relief is awarded in conjunction with other reliefs, these other relief(s) should also be recorded as the percentage of the total bill they apply to.</p> <p><b>Transitional Relief</b></p> <p>The Transitional Relief percentage reported should be the percentage of the original GROSS bill before the application of the cap. It should <b>not</b> be reported as the percentage increase in the transitional limit.</p> <p>Some councils previously reported all TR recipients as receiving 12.5% relief, or 52.8% relief. While the threshold has increased in real terms by 12.5% each year, and overall in</p>

	<p>2019 by 52.8% since revaluation, the actual percentage of relief awarded to each property varies depending on how much of a change there was in the RV at revaluation.</p> <p><b>Other reliefs in conjunction with TR.</b></p> <p>Where other reliefs are awarded in conjunction with Transitional Relief (e.g. SBBS, Charity), the (other) relief percentage required is the percentage of the <b>Gross</b> bill. It is NOT the percentage of the transitional limit. No property can receive more than 100% relief (e.g. a property receiving TR and full SBBS can have the two summing to a maximum of 100%, meaning the figure reported for SBBS should be less than 100%).</p> <p><b>The percentage of relief awarded should be recorded as an integer</b> e.g. as 20 when 20% relief is awarded. Where a local authority awards relief that would be in mixed integer and decimal format e.g. 12.5%, then 12.5 is also acceptable.</p>
Liable from.	The date the current ratepayer's liability for rates started.
Relief Award.	The date the current relief award started.