

Non Domestic Rates 2026/27



This online booklet forms part
of your demand notice

Contents

Page

Non-Domestic Rates	3
Rateable value	3
Business rate poundage	3
How rates are worked out	3
Revaluation Transitional Relief	4
Subsidy Control	4
Retail, Hospitality and Leisure Relief	4
Business Growth Accelerator Relief	4
Fresh start relief	5
Rates for empty properties	5
Disabled relief	5
Day nursery relief	6
Small business bonus scheme	6
Charitable and discretionary relief	6
Discretionary rate relief scheme	7
Rural rate relief	8
Publication of Relief Recipients	8
Appeals	8
Paying your rates on time	9
Changes in circumstances	9
Electronic bills and payments	9
Business support	10
Service standards: Revenues and Benefits	11
Spending on our services	12
Funding our services	13

Non-Domestic Rates

Non-Domestic Rates (business rates) is a tax we raise and collect from business properties such as offices and shops.

We collect payments of this tax on behalf of the Scottish Government.

We pass the money we collect to the Scottish Government. The Scottish Government takes the money collected from all councils and passes it back through grants.

Rateable value

The assessor, who works for the Lothian Valuation Joint Board, sets the 'rateable value' for your property. The rateable value is an estimate of the yearly rent the property could earn on the open market.

A Revaluation, where the values of all properties are reviewed, has been carried out with all values effective from 1 April 2026.

If you want to appeal against your rateable value or have any questions about it, please contact:

The Assessor for Lothian Valuation Joint Board

17A South Gyle Crescent
Edinburgh, EH12 9FL.

Phone: 0131 344 2500

Email: enquiries@lothian-vjb.gov.uk

Website: www.saa.gov.uk

Business rate poundage

Each year, the Scottish Government sets the business rate poundage. This is the amount a business would pay for each £1 of rateable value.

The business rate poundage for 2026/27 is 48.1p for every £1 of rateable value.

Any business that uses (or has the right to use) a property with a rateable value of more than £51,000 and less than or equal to £100,000 will pay an extra 5.4p on top of the rate poundage.

This means that the business will pay 53.5p for every £1 of rateable value. This is known as the Intermediate Property Rate.

Any business that uses (or has the right to use) a property with a rateable value of more than £100,000 will pay an extra 6.7p on top of the rate poundage.

This means that the business will pay 54.8p for every £1 of rateable value. This is known as the Higher Property Rate.

How rates are worked out

To work out the bill for your property, you should multiply the rateable value by the poundage rate plus any supplement.

You may be entitled to rate relief or other reductions in your bill.

Revaluation Transitional Relief

General: Increases in the gross rates liability for 2026/27 due to revaluation will be capped at:

- ② 15% for small properties (rateable value on 1 April 2026 up to and including £20,000).
- ② 30% for medium-sized properties (rateable value on 1 April 2026 from £20,001 up to and including £100,000).

- ② 50% for large properties (rateable value on 1 April 2026 over £100,000).

There is no need to apply for this relief, it will be automatically detailed on the rates bill.

Self-catering holiday accommodation: Increases in the gross rates liability for 2026/27 due to revaluation will be capped at 15% where a short-term let licence is required and has been obtained. You must complete an application form before we can award relief.

Subsidy Control

Certain reliefs are offered as Minimal Financial Assistance (MFA) subsidy under the Subsidy Control Act 2022. MFA is capped at a maximum of £315,000 over a three-year period, cumulated over the current and

previous two financial years.

Not all reliefs are considered to be capped in this way. Where this is the case the application form will detail the additional information required from you.

Retail, Hospitality and Leisure Relief

The ratepayer of properties with a rateable value up to and including £100,000 which are used for specified retail, hospitality or leisure purposes may be eligible for relief capped at a maximum of £110,000 per ratepayer.

A 15% general relief is available and 40% relief is available for properties used for specified hospitality purposes and music venues.

You must complete an application form before we can award any relief.

Business Growth Accelerator Relief

You may be entitled to business growth accelerator relief if your property is a new build, or you expand or make improvements to your property.

- ② New build properties: you won't have to pay business rates until the property is occupied. Thereafter, the ratepayer will be entitled to 100% relief for a period of 12 months.

- ② Expanding or making improvements to your property: If you expand or make improvements to your property the business rates you're charged will continue to be based on your old rateable value, prior to the works commencing, for a period of 12 months.

Fresh Start Relief

All properties, unless specifically excluded, with a rateable value of no more than £100,000, that are occupied after having been empty for a continuous period of 6 months or more, will be entitled to 100% rates relief for a maximum period of up to 12 months.

You must complete an application form before we can award any relief.

No relief will be available where the property is unoccupied or used for car parking, advertisements, betting, payday lending, short term letting where a licence is required and has not been obtained, certain deer forests and certain shootings."

Rates for empty properties

If your property (industrial or non-industrial) is empty you may be eligible for 50% empty property rates relief for the first 3 months, thereafter, no rates relief will be applicable and you will be charged the full rates for the property. The following categories of empty property may be eligible for 100% empty property rates relief for the first 6 months, thereafter, no rates relief will be applicable and you will be charged the full rates for the property:

- ② Properties with a rateable value of less than £1,700.
- ② Listed buildings.
- ② Properties where there are no buildings on the land.
- ② Properties where the ratepayer is subject to insolvency action, including winding up,

administration, trustee under a trust deed or sequestration and liquidation.

- ② Property where the ratepayer is deceased.

An empty property that subsequently becomes occupied will not be eligible for further empty property rates relief unless the period of occupation is for at least 6 months. The person or company entitled to use the property will have to pay the charges.

You must complete an application form before we can award any relief.

Empty property rates relief will only be awarded for the year in which the application for relief is received.

We may arrange to visit the property before we award any relief.

Disabled relief

You may get disabled relief if:

- ② you provide residential accommodation to care for people who are ill;
- ② you provide facilities for training people who are ill; or
- ② you provide welfare services or workshops for disabled people.

At least half of the floor space must be used for these purposes before relief is available.

You must complete an application form. Before we can award any relief, we must arrange to visit the property.

Day Nursery Relief

A property that is wholly or mainly used as a day nursery will not pay any rates.

You must complete an application form before we can award any relief.

Small business bonus scheme

No relief will be available where the property is unoccupied or used for car parking, advertisements, betting, payday lending, short term letting where a licence is required and has not been obtained, certain deer forests and certain shootings.

A summary of the Small Business Bonus Scheme from 1 April 2026 is set out below:

Ratepayers with Single Property		Ratepayers with Multiple Properties	
RV	Rate of Relief	Cumulative RV of all Properties	Rate of Relief
£12,000 or less	100%	£12,000 or less	100%
£12,001 to £15,000	Tapered from 100% to 25%	£12,001 to £35,000	25% for individual properties with RV £15,000 or less.
£15,001 to less than £20,000	Tapered from 25% to 0%		Tapered from 25% to 0% for individual properties with RV £15,001 to less than £20,000

The Small Business Transitional Relief scheme will cap increases in the net rates bill for 2026/27 at 25% after any other relief has been applied. You must complete an application form before we can award any relief

If you receive a reduction, we will review this regularly by asking you to complete an application form.

By law, we must protect the money we manage. To prevent and detect fraud, we will share information with other organisations responsible for monitoring public spending or managing public funds.

Charitable and discretionary relief

If your organisation is a charity registered in Scotland, you may be entitled to 80% relief. This is known as 'mandatory relief'. We can then decide whether you have to pay all or part of the other 20%.

We may grant relief of up to 100% to certain other organisations who, although not registered charities, were not set up to make a profit.

If you have already applied for and been granted relief, the amount will be shown on your bill.

By law, we must protect the money we manage. To prevent and detect fraud, we will share information with other organisations responsible for monitoring public spending or managing public funds.

Discretionary rate relief scheme

An additional 20% discretionary relief for organisations already in receipt of mandatory or 80% relief as a community interest company where:

- ② they are mainly concerned with working with youths (under 19 years of age), or
- ② operate premises wholly or mainly used as a museum, along with any premises that are ancillary to that use, or
- ② provide community facilities in village halls and community centres, or would otherwise qualify for 100%
- ② discretionary rates relief as a club, society or other organisation that does not have a licence to sell alcohol, is not conducted for profit and is used mainly for recreational purposes.
- ② operate a foodbank
- ② are a Community Development Financial Institution registered with the Financial Conduct Authority and whose charitable objects include the prevention or relief of financial hardship through the provision of affordable personal loans to financially excluded individuals.
- ② Citizens Advice Bureau West Lothian

Other discretionary reliefs

- ② 80% discretionary relief to be granted to clubs, societies or other organisations that have a licence to sell alcohol, are not conducted for profit and are used mainly for recreational purposes.
- ② 80% discretionary relief to be granted to Community Interest Companies (CICs) designed to promote community benefits and interests.
- ② 100% discretionary relief to be granted to clubs, societies or other organisations that do not have a licence to sell alcohol, are not conducted for profit and are used mainly for recreational purposes.
- ② 100% discretionary relief to be granted to all clubs which are recognised as a sporting activity by Sports Scotland.
- ② 100% relief to be granted to Credit Unions who operate as non-profit making organisations.
- ② 100% relief to be granted to foodbanks

Rural rate relief

You may be entitled to 100% relief if your property is in a rural settlement and is:

- ② a general shop;
- ② a post office;
- ② a pub;
- ② a hotel;
- ② a petrol station; or
- ② a food shop.

If the property is a pub, a hotel or a petrol station, the rateable value must not be more than £12,750. For small food shops, general shops and post offices, the rateable value must not be more than £8,500.

We may also grant 50% discretionary relief if you have a different type of property in a rural settlement.

The rateable value of the property must not be more than £17,000. Also, your yearly turnover (before taking off things like tax) should not be more than £250,000, and we must be satisfied that the property is used for purposes that benefit the local community.

You must complete an application form.

Publication of Relief Recipients

In order to increase transparency around the use of public funds for Business Rates relief awards, information in relation to the award of rates relief is published quarterly on our website.

This information includes the name of the ratepayer, property address (including property reference number), date relief was awarded and type of relief awarded.

Appeals

You can appeal against your rates bill if you believe we have not assessed the charge correctly.

For example, if:

- ② the person named on the bill is not the ratepayer;
- ② the rateable value or net yearly value shown on the bill does not match the entry in the valuation roll (to see the valuation roll, please contact the Assessor for Lothian Joint Valuation Board – contact details are on page 3);

- ② we have not worked out the rates correctly; or
- ② we have not granted relief you are entitled to.

If you want to appeal, write to:

Revenues Manager
West Lothian Council
West Lothian Civic Centre
Howden South Road
Livingston
EH54 6FF

You must continue to pay your rates while you appeal.

Paying your rates on time

Your bill shows you how much you must pay. We must receive your payment **on or before** the payment date. If we don't, we will ask you to make the missed payment within seven days. If you do not do this, you will lose your right to pay in instalments after another seven days.

The amount you owe for the rest of the year will then be due immediately and we will apply to the Sheriff Court for a 'summary warrant', which allows us to collect the tax you owe us. At this stage we will add costs of 10% of the amount you owe.

Changes in circumstances

Moving in

If you have taken over a new property, please tell us your name and the date you took over. We will then send you an enquiry form to fill in.

Moving out

If you are a tenant in a rented property and are about to give up your tenancy, please contact us so we can finalise your bill.

Selling your property

Please get your solicitor to confirm:

- ④ the date of sale;
- ④ the name and address of the buyer; and
- ④ the name and address of the buyer's solicitor.

Electronic bills and payments

You can choose to receive your business rates bill by email. This has the following advantages.

- ④ It is a faster way of communicating with you.
- ④ We offer a 'reply to sender' facility so you can email any questions you have back to us.
- ④ It reduces the use of paper, envelopes and postage, helping us to save money and protect the environment.

- ④ We offer a link to our online payment facility.

If you want to receive your bill by e-mail, please let us know. Our contact details are listed in this booklet.

You can also pay online by visiting www.westlothian.gov.uk and clicking on pay for it. There is a link to this facility through your emailed bill.

Business support

We are committed to helping local businesses grow. To do this, we bring together a wide range of business, employment and economic development services.

These include:

- ② Support for new businesses;
- ② Business health checks, to help local firms review their main areas of business;
- ② Business advice and planning;
- ② Grant support to employ young people;
- ② Workshops, training and events;
- ② Access to business grants and loans;
- ② Environmental initiatives;
- ② Support for companies moving to West Lothian;
- ② Business and economic information and publications.
- ② Expert help with issues including cyber security

You can get access to these services through Business Gateway.

Business Gateway provides its services with a number of partners including Scottish Enterprise, West Lothian Chamber of Commerce, West Lothian College, Skills Development Scotland, Jobcentre Plus, the Federation of Small Businesses, Voluntary Sector Gateway and the Supplier Development Programme.

Contact:

Business Start up Support

Phone: 01506 283400

Business Growth Support

Email: jim.henderson@westlothian.gov.uk

Email: bgateway@westlothian.gov.uk

Website: www.investinwestlothian.com

Facebook: www.facebook.com/BusinessGatewayWestLothian

[BusinessGatewayWestLothian](http://www.facebook.com/BusinessGatewayWestLothian)

LinkedIn: www.linkedin.com/company/invest-in-west-lothian

[invest-in-west-lothian](http://www.linkedin.com/company/invest-in-west-lothian)

Instagram: @bgwestlothian

Service standards: Revenues and Benefits

Customer enquiry standards

We will:

- ② Give customers equal access to our services, through appropriate multiple contact and information methods;
- ② Deal with all enquiries in a polite, sensitive and efficient manner.

Core service standards

We will:

- ② Work with our customers to achieve a service that meets their aims and achieves best value.
- ② measure and monitor our performance against other revenues and benefits services; and
- ② openly monitor and review our performance against our standards and publish the outcome.

How we performed against the standards we set for 2024/25

Standard	Performance
To collect 96% of 2024/25 Business Rates.	We collected 96.6% of what was due for 2024/25 and will continue to collect all Business Rates debt that remains outstanding.
To deal with 90% of customer correspondence within 10 working days of receiving them.	92.1%
To answer 95% of non-abandoned telephone calls before the customer is asked to leave a voice mail message.	94.8%
To call back 99% of customers who have recorded a voice mail message within 1 working day.	100%

Customer Survey Results 2024/25

- ② 96.2% of our customers rated the promptness of our service between good and excellent.
- ② 98.7% of our customers rated our staff's knowledge and skills between good and excellent.
- ② 99.6% of our customers stated that they were treated fairly and sensitively.
- ② 97% of our customers rated the overall quality of our customer service between good and excellent.

Spending on our services

The money we need to spend to provide services is set out in our yearly 'revenue budget'. This budget relates to all services except housing, which is funded entirely from money we receive from rent.

In 2026/27 we will spend £634.588 million, which is made up of the following

Gross spending	£658.037 million
Less fees and charges	£23.449 million
Net spending	£634.588 million

Gross spending is total spending. Net spending is spending, less fees and charges.

The budget sets how much services can spend each year. The 2026/27 budget for each service is as follows.

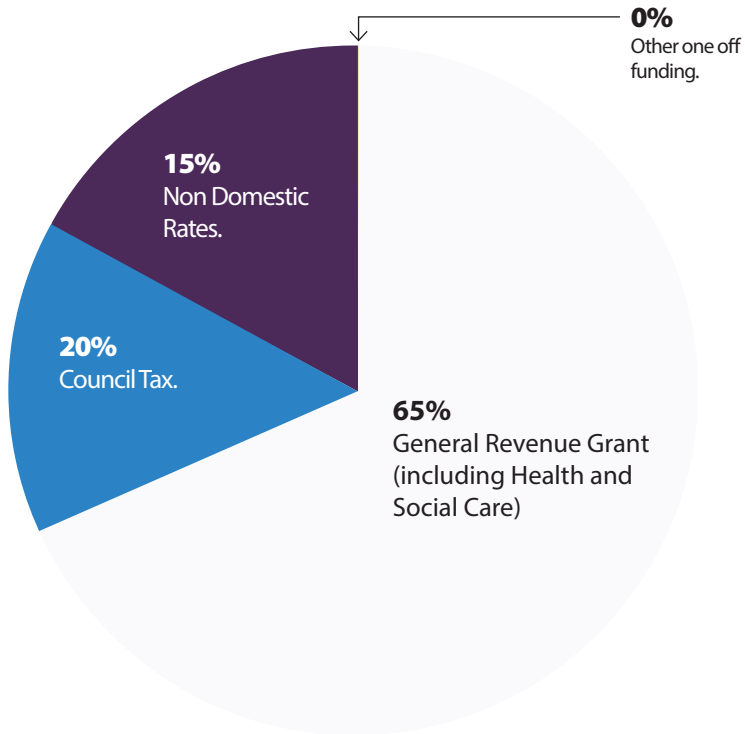
	Net spending	Movement from the previous year	Percentage change from the previous year	Breakdown of Council Tax in band D
	£million	£million	%	£
Corporate, Operational and Housing Services	105.54	3.7	3.5	271
Social Policy and Integration Joint Board	169.51	11.9	7.0	435
Education and Planning	235.97	6.7	2.8	605
Chief Executive/Finance and Property Services	59.62	1.4	2.3	153
Non Service Expenditure (Including capital charges)	63.95	5.1	8.0	164
Total	634.59	28.8	4.5	1,628

Funding our services

Our budget for 2026/27 is £634.588 million. The money that funds our services comes from Scottish Government grant, non domestic rates income, Council Tax and other one off funding. In 2026/27, we will receive £2,687 of grant for each person who lives in our area, compared with the national average of £2,705.

Scottish Government grants and non domestic rates income provide 80% of our funding. We raise the rest of the money we need to fund services mostly from Council Tax.

The chart below shows the various sources of funding for 2026/27.



Staff numbers	
Full time equivalents	
January 2026	6,704
January 2025	6,880

Information provided by Financial Management Unit.

More Information

This booklet is a guide only. For more information, please contact:

The Revenues Unit,
West Lothian Civic Centre,
Howden South Road,
Livingston,
EH54 6FF

Phone: 01506 282020

Email: BusinessRates@westlothian.gov.uk

Website: www.westlothian.gov.uk

Freedom of Information and Customers with Special Requirements (Scotland) Act 2002

West Lothian Council publishes a range of information online and on paper. The council has developed a Publication Scheme to show what information we make available to the public and the formats it is available in. Copies of the Publication Scheme are available at libraries and Council Information Service (CIS) centres. It is also available online: **www.westlothian.gov.uk**

You can view the Business Rates Administration Privacy Notice on our website.

Customers with special requirements

Information is available in Braille, tape, large print and community languages. For interpretation and translation services please telephone our Customer Service Centre on 01506 280000.

We also use Browsealoud text speak software on our website.