Non-domestic rates revaluation 2026: draft valuation roll statistics

OFFICIAL STATISTICS

Scottish Government
Riaghaltas na h-Alba

Contents

Summary

From 1 April 2026, new rateable values will be in place for all 260,000 rated non-domestic properties in Scotland. In advance of the revaluation, the Scottish Assessors issued draft 2026 valuations on 30 November 2025.

These statistics present a summary of the draft valuations, and the changes between the current and draft valuations.

The total 2026 draft value is £915 million or 12.23% higher than the current rateable value as at 30 November 2025, including changes due to revaluation only, additions and removals of properties, and changes to property types.

This increase is comprised of around £300,000 resulting from additions, a decrease of £1.2 million resulting from removals, £1.5 million resulting from changes in property types, and £915 million resulting from revaluation only.

The revaluation-only change (excluding additions, removals, and changes to property types) is 12.25%.

Based on draft 2026 valuations, there is an increase in rateable values for 144,000 properties, with an average increase of £7,300, and a decrease for 40,000 properties, by an average of £3,500.

The median draft 2026 rateable value is £6,500, compared to the median current rateable value of £5,600. Half of the properties have a draft 2026 rateable value of £6,500 or less.

Changes to non-domestic rates bills for individual properties in 2026-2027 and beyond will depend upon the rates and reliefs set for 2026-2027. The Scottish Government has announced a reduction in the Basic, Intermediate, and Higher Property Rates in 2026-2027, and other measures which include a Revaluation Transitional Relief capping the increases in gross bills for those seeing the highest increases in rateable values, a Small Business Transitional Relief capping the increases in net bills for properties losing some reliefs including the Small Business Bonus Scheme or Hospitality Relief, and a relief for properties in the Retail, Hospitality, and Leisure sectors.

Except where noted otherwise, the figures in this report and the associated tables include only properties which are present on both the current and the draft 2026 valuation roll, with the same core description. They exclude properties for which the core description has been changed, as well as those being added to or removed from the valuation roll at revaluation.

About this publication

This report provides a statistical analysis of draft valuations for the 2026 Revaluation.

The report focuses primarily on properties for which changes are due to revaluation only, i.e. properties present on both the 2026 draft and current valuation roll, with the same core description. Properties with changes to core descriptions, as well as additions and removals, are presented separately.

This report is accompanied by tables which can be found in the Supporting documents section.

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 shootings, 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. The Practice Notes used for the 2026 Revaluation can be found on the Scottish Assessors Association website.

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

The 2026 Revaluation will take effect on **1 April 2026**, with reference to rental values and market conditions as at the **tone date** of 1 April 2025. The last revaluation took effect on 1 April 2023, and the tone date was 1 April 2022. Revaluations also took place in 2017, 2010, 2005, and 2000, with two-year tone dates.

Alongside new rateable values, a range of **non-domestic rates measures** announced at the Scottish Budget for 2026 – 2027 are planned to take effect on 1 April 2026, which may change the effect of the revaluation on ratepayers.

Data sources

Draft valuations for the 2026 Revaluation were issued by the Scottish Assessors on 30 November 2025. We refer to these as '**draft 2026 values**' throughout this report. Due to technical issues, for a small number of properties, draft valuations were not available on 30 November on the Scottish Assessors Association Portal; in these cases, we supplemented the draft valuations with additional data shared by the Scottish Assessors. The draft values are compared to current values, taken from the live valuation roll on 30 November 2025. These are referred to as '**current values'**.

Distribution of changes

Across Scotland, the draft 2026 rateable values show an increase compared to the current values for 144,000 properties, with an average increase of £7,300, and a decrease for 40,000 properties, by an average of £3,500. The draft rateable value is the same as the current rateable value for 74,000 properties. Overall, draft values show either no change or a decrease in rateable value for 44% of properties.

Most properties seeing an increase in the draft 2026 rateable value (around 80,000) will see an increase of 20% or less, while a small number will see their rateable value increased by more than 500%. These are mostly properties with lower rateable values, where a small absolute increase results in a large proportional increase. The distribution of these changes is presented in Figure 1.

[FIGURE 1]

Changes by property type

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 affects 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.

The core description is a more detailed description of the property type, and similarly may not necessarily reflect its use. Core descriptions do not nest within classes; there are properties with the same core descriptions in different classes.

Figure 2 shows the change in rateable value by property class, and Figure 3 for selected core descriptions.

[FIGURE 2]

All property classes are expected to see an increase in total rateable value. The highest increase is expected for hotels and leisure and entertainment properties (the latter class including a significant number of self-catering entries), at 28%. Other large increases can be found among advertising (23%) and public service subjects (21%). Care facilities are expected to see an increase of less than 1%, followed by religious premises (5%), offices (5%), and shops (6%).

Four property classes with a total draft 2026 rateable value of £1 billion each (industrial subjects, offices, shops, and statutory undertakings, which include electricity, gas, fixed and mobile telecoms, harbours, water, and railways) together account for nearly two-thirds of the draft rateable value.

Among the selected core descriptions, shown in Figure 3 and Table 5, the highest increases are among airfields (which includes airports), and self-catering premises.

[FIGURE 3]

The total rateable value of airfields is expected to increase by 134%, an increase which is primarily driven by the draft 2026 valuation for one entry, while for a large majority of airfields the draft rateable value is unchanged, or increased by up to 30%, compared to the current rateable value.

Self-catering properties are expected to see an overall increase in rateable value of 88%. The mean rateable value of self-catering entries is expected to increase from £4,153 to £7,826, and the median from £2,750 to £6,000, meaning half of self-catering properties have a draft 2026 rateable value of £6,000 or less.

Public houses are expected to see an increase in the overall rateable value of 15%, with the median rateable value increasing from the current £18,700 to a draft of £20,000, while for restaurants the overall increase is expected to be 8%, with the median rateable value increasing from £22,750 to £24,000.

Re-distributional impact of revaluation

As the main purpose of a revaluation is to re-distribute the non-domestic rates tax base to better reflect the current property market, Figure 4 shows the proportion of the overall rateable value attributed to each broad property class in both current and draft 2026 values.

This shows the declining proportion in the draft rateable value compared to the current rateable value of some property types, such as shops and offices, while the share of designated utilities and industrial subjects increases.

[FIGURE 4]

Data sources and additional information

Data sources

The main data sources for this publication are the current and draft 2026 valuation rolls published by the Scottish Assessors, both as at 30 November 2025.

Where some entries were missing due to technical reasons, this data was supplemented by information provided by the Scottish Assessors directly, and by the current and proposed values as at 7 January 2026.

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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.

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Published by The Scottish Government, January 2026.

Produced by The Scottish Government.