

NON-DOMESTIC RATE INCOME ACCOUNT**STATEMENT 12**

PURPOSE	This account shows the income from the rate levied on non-domestic property under the Local Government (Scotland) Act 1975 as amended by the Local Government Finance Act 1992.		
INCOME		2023/24 £'000	2022/23 £'000
	Gross rates levied and contributions in lieu	114,610	102,907
	<u>Less</u>		
	Reliefs and other deductions	(18,572)	(21,740)
	Payment of interest	-	-
	Provisions for bad and doubtful debts	(2,704)	(1,017)
		(21,276)	(22,757)
	Net non-domestic rate income	93,334	80,150
	Allocated:		
NOTES	1.	The amount distributed to West Lothian Council from the national non-domestic rate income pool in 2023/24 was £87.928 million (£79.491 million 2022/23).	
	2.	Occupiers of non-domestic property pay rates based on the valuation of the property within the valuation roll for Lothian area. The National non-domestic rate poundage is determined by the Scottish Government and was 49.8p per £ in 2023/24 (49.8p in 2022/23). The rate was 51.1p (51.1p in 2022/23) for properties with a rateable value between £51,001 and £100,000 and 52.4p for properties with a rateable value above £100,000. Properties with a rateable value of £20,000 or less are subject to a reduced charge if they meet the qualifying criteria under the small business bonus scheme.	
	3.	Rateable values at 1 April 2023	
		Number	Rateable Value £'000
	Shops, Offices and other Commercial Subjects	3,128	70,989
	Industrial Subjects	1,875	94,219
	Miscellaneous (Schools etc.)	1,705	60,030
	Total	6,708	225,238