

# Clackmannanshire Council

## A guide to Non-Domestic Rates in Clackmannanshire 2026/27



**Clackmannanshire  
Council**

[www.clacks.gov.uk](http://www.clacks.gov.uk)

Comhairle Siorrachd  
Chlach Mhanann

# Contents

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<b>Non-Domestic Rates in Clackmannanshire</b>	<b>3</b>
<b>Calculation of non-domestic rates</b>	<b>3</b>
<b>Rateable values</b>	<b>4</b>
<b>The Assessor Details</b>	<b>4</b>
<b>Paying Your NDR Bill</b>	<b>5</b>
<b>Appeals</b>	<b>6</b>

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<b>Rates Reliefs and Reductions</b>	<b>7</b>
<b>Small Business Bonus Scheme (SBBS)</b>	<b>7</b>
<b>Empty Property Relief</b>	<b>8</b>
<b>Charities &amp; Sports Clubs</b>	<b>8</b>
<b>Fresh Start Relief</b>	<b>8</b>
<b>Rural Rates Relief</b>	<b>9</b>
<b>Retail Hospitality &amp; Leisure Relief 2026-27</b>	<b>9</b>
Those eligible to receive 15%	9
Those eligible to receive 40%	11
<b>District heating schemes</b>	<b>11</b>
<b>Transitional Relief</b>	<b>11</b>
<b>General Revaluation Transitional Relief</b>	<b>12</b>
<b>Small Business Transitional Relief</b>	<b>12</b>
<b>Hardship Relief</b>	<b>13</b>
<b>Disabled Relief</b>	<b>13</b>
<b>Day Nursery Relief</b>	<b>14</b>
<b>Electric Vehicle Charging Point Relief application</b>	<b>14</b>
<b>Renewable Energy Relief</b>	<b>14</b>
<b>Hydro Schemes</b>	<b>15</b>
<b>Subsidy control</b>	<b>15</b>

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# Non-Domestic Rates in Clackmannanshire

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## **What Are Non-Domestic Rates and who pays them?**

Non-domestic rates, or business rates, is a property-based tax which is charged on non-domestic properties within the Clackmannanshire area to help pay for all local Council services.

The occupier of the property, or the person who has the right to occupy the property should it be vacant, will be responsible for payment of non-domestic rates. This could be the owner, tenant, sub-tenant or occupier if there is no formal lease in place.

In some cases, the owner of the property will be responsible for payment of non-domestic rates if it cannot be established who is or was occupying the property. It is therefore important that we are notified of any changes in occupation as they occur.

If you are in any doubt as to whether you should be liable for non-domestic rates, please contact the [rates@clacks.gov.uk](mailto:rates@clacks.gov.uk) or call us on 01259 226227

## **Calculation of non-domestic rates**

The amount of non-domestic rates due is determined by multiplying the rateable value for the property contained within the Valuation Roll by the rate poundage in respect of that financial year.

The rateable value is determined by the Assessor for Central Scotland and entered onto the Valuation Roll.

The rate poundage is determined by the Scottish Government each financial year/annually. The rate poundage set for financial year 2026 to 2027 is 48.1 pence per pound.

In addition to this, a supplement applies where the rateable value exceeds £51,000:

- for properties with a rateable value over £51,000 but not exceeding £100,000 this supplement is 5.4 pence (giving an overall poundage payable of 53.5 pence per pound)
- for properties with a rateable value exceeding £100,000 this supplement is 6.7 pence (giving an overall poundage payable of 54.8 pence per pound)

## Rateable values

The calculation of rates depends on the rateable value of the property which is set by the Assessor for Central Scotland.

All non-domestic properties have been revalued with the new values due to take effect from 1 April 2026. This means that Assessors set a rateable value for all non-domestic properties in Scotland based on information gathered, including rental levels as at 1 April 2025.

If you wish more information on the revaluation process, view the Scottish Assessors' Association revaluation notice webpage.

You can also use their Scottish Assessors' Portal to check the current rateable value, and valuation history, of any non-domestic property in Scotland.

If you think your rateable value is incorrect, you can make a proposal to alter it by contacting the Assessor using the details below. Please note that you cannot withhold payment of your non-domestic rates pending the outcome of any proposal, appeal or enquiry.

### The Assessor Details

Assessor & Electoral Registration Officer for Central Scotland

Ground Floor Right

Glendevon House

The Castle Business Park

Stirling

FK9 4TZ

<https://www.saa.gov.uk/>

01786 892200

assessor@centralscotland-vjb.gov.uk

#### Please notify the council if you:

- Start occupying a new property
- Move premises
- Stop trading or leave a property
- Your property becomes empty or is demolished

# Paying Your NDR Bill

## HOW TO PAY



**By Direct Debit** – By setting up an automated monthly Direct Debit payment from your bank account your Rates Bills will always be paid on time and you won't receive any arrears notices.

If you want to change to Direct Debit, please phone the Rates Team on 01259 226227 and we can take your details over the phone or we can send you a form to complete.

**You can also set up a Direct Debit online at**  
<https://www.clacks.gov.uk/directdebit/>



### **By Debit or Credit Card**

Telephone us on 01259 450000 (Monday to Friday, 8.30am to 5.30pm) quoting the account reference number and the amount you are paying.

All local CAP offices can also accept Debit or Credit cards.

You can also visit our website

[www.clacks.gov.uk/council/payments](http://www.clacks.gov.uk/council/payments) (available 24 hours)



### **By Telephone or Online Banking**

You will need to give your bank the following information to allow them to pay the funds directly into our bank account:

<b>Bank Name:</b>	<b>Royal Bank of Scotland</b>
<b>Sort Code:</b>	<b>83-15-15</b>
<b>Account Number:</b>	<b>10845342</b>

**Please quote your Payment Reference  
number with every remittance**

## Appeals

If you believe your non-domestic rates bill is incorrect, please contact a member of the Rates Team as soon as possible on 01259 226227 to discuss your concerns.

If, after this discussion, you remain dissatisfied and think you have been incorrectly charged, you have the right to appeal. Please note that payment of your bill must continue while any appeal or enquiry is being resolved.

The term “incorrectly charged” may include situations where:

You are not the rateable occupier of the property.

You believe the charge has not been calculated correctly according to the rateable value listed in the Valuation Roll or statutory provisions.

You believe the charge contains an arithmetic error.

You believe you have not received the correct level of relief, reduction, or exemption to which you are entitled.

To submit an appeal, you must do so in writing within 21 days of receiving our response to your initial request or enquiry. Appeals should be sent to:

### **NDR Appeal**

Finance & Revenues

Kilncraigs

Greenside Street

Alloa

FK10 1EB

Email: [rates@clacks.gov.uk](mailto:rates@clacks.gov.uk)

Your appeal should include:

Your name, address, and the date.

The address of the business premises.

The reference number on your non-domestic rates bill and its date of issue.

The reasons for your appeal, including any supporting information or evidence.

We will review your appeal and notify you of the outcome as soon as possible. If you are still dissatisfied with the decision, you may request that the appeal be escalated to a hearing of the Council’s NDR Appeal Committee.

Please note you cannot withhold payment pending the outcome of any appeal stage.

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## Rates Reliefs and Reductions

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Many businesses qualify for help with their NDR bill. Below is a detailed overview of the main reliefs available.

### Small Business Bonus Scheme (SBBS)

The Small Business Bonus Scheme has been continued into financial year 2026/2027 with the qualifying thresholds unchanged. These remain as follows.

For ratepayers of a single subject, the following will apply:

Rateable Value Range	Percentage Relief (subject to eligibility)
up to £12,000	100%
£12,001 to £15,000	award will taper from a maximum of 100% to 25%
£15,001 to £20,000	award will taper from a maximum of 25% to zero

For ratepayers of more than one subject, the following will apply:

Combined Rateable Value of all business in Scotland	Percentage Relief (subject to eligibility)
up to £12,000	100%
£12,001 to £35,000	25% for each individual subject with a rateable value of £15,000 or less, and/or award will taper from 25% to zero for each individual subject with a rateable value between £15,001 and £20,000

The following subjects will continue to be ineligible to receive this relief:

- unoccupied premises
- used for payday lending
- the accommodation of one or more advertisements
- the provision of facilities for betting
- the provision of one or more parking spaces

In addition, there are further restrictions from 1 April 2026 for premises that require a short-term let licence and for shooting rights.

## **Empty Property Relief**

From 1st April 2023, Local Authorities were given full discretion to decide whether to apply a reduced charge for properties that are completely empty of movable fixtures and fittings, or to charge the standard occupied rate.

From 1st April 2025, Clackmannanshire Council introduce a standard empty property relief of 50% for the first 3 months, followed by 10% relief for the next 9 months. Unoccupied properties receive 100% relief indefinitely if they are linked to insolvency, liquidation, sequestration, the administration of a deceased person's estate, or if they cannot legally be occupied due to a statutory or binding legal restriction.

The aim of this change is to encourage the re-use and occupation of empty properties.

## **Charities & Sports Clubs**

**Registered charities and eligible sports clubs can receive 80% mandatory rates relief if they meet the required criteria.**

Charities must meet both conditions:

- The property is occupied by a registered charity or its trustees.
- It is used mainly for charitable purposes (such as relieving poverty, advancing religion or education, or benefiting the community)

They may also receive an extra 20% discretionary relief if they are a locally registered charity.

Sports clubs registered as Community Amateur Sports Clubs (CASCs) can receive 80% mandatory relief, with an additional 20% discretionary relief.

Non-profit organisations that are not registered charities or CASCs may be considered for up to 100% discretionary relief.

## **Fresh Start Relief**

Fresh Start Relief may be available to ratepayers occupying certain long-term empty properties.

Relief may be awarded where you occupy premises that have a rateable value less than £100,000 that were previously unoccupied for at least 6 months.

In such circumstances, 100% rates relief may be awarded for the first 12 months of occupation.

## Rural Rates Relief

Rural rates relief is available for certain properties in designated rural areas with fewer than 3,000 residents.

Post Offices, general stores and food stores can receive 100% relief if they are the only one in the area and have a rateable value of £8,500 or less.

If the rateable value is £8,500–£17,000, they may receive 50% discretionary relief.

General stores must sell food and household goods; food stores cannot be mainly confectionery or hot food; Post Offices must meet the legal definition.

Hotels, pubs and filling stations can receive 100% relief if they are the only one in the area, have a rateable value of £12,750 or less, and the ratepayer does not run another similar property elsewhere in Scotland.

Hotels and pubs must be licensed to sell alcohol, and filling stations must sell fuel to the public.

## Retail Hospitality & Leisure Relief 2026-27

From 1 April 2026, certain retail, hospitality and leisure properties can receive 15% or 40% rates relief if they are used mainly for eligible purposes.

The relief applies to properties with a rateable value up to £100,000 and is capped at £110,000 per ratepayer across Scotland.

An application is required, and you must declare any other applications or funding that could affect how much relief you can receive.

### Those eligible to receive 15%

**Class 1 Bed and breakfast accommodation or guest house:** Use as bed and breakfast accommodation or as a guest house.

**Class 2 Camping site:** Use as a camping site.

**Class 3 Caravan:** Use as a caravan within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960.

**Class 4 Caravan site:** Use as a caravan site within the meaning of Part 1 of the Caravan Sites and Control of Development Act 1960.

**Class 5 Chalet, holiday hut or bothy:** Use as a chalet, holiday hut or bothy.

**Class 6 Self-catering holiday accommodation:** Use as self-catering holiday accommodation.

**Class 7 Timeshare accommodation:** Use as timeshare accommodation.

**Class 8 Market:** Use as a market place on which goods are exhibited for sale to members of the public.

**Class 9 Retail shop:** Use as a shop, being a building or part of a building that is used for the retail sale of goods to members of the public who visit the building to buy goods for consumption or use elsewhere, whether or not by the buyer, for purposes unconnected with a trade or business.

**Class 10 Leisure:** Use as an art gallery or centre, sports club, sports centre, sports ground, clubhouse, gymnasium, museum, cinema, theatre, ticket office, recreational centre, recreational ground, park, bingo hall, tourist attraction or tourist facility. Use as an amusement arcade, but excluding any lands and heritages on which any licence allows the operation of a sub-category B2 gaming machine, within the meaning of regulation 5(5) of the Categories of Gaming Machine Regulations 2007. Use as a theme park, soft play centre, or as a venue for recreational activities such as ten pin bowling, laser tag, paintballing, escape rooms or miniature golf. Use as a venue for lectures or lessons undertaken for recreational purposes, such as language lessons, music and dance lessons, or pottery and arts lessons.

**Class 11 Service providers:** Use to provide hair and beauty services, shoe repairs, key cutting, photo processing, laundry services, car or tool hire, car washing or repair of domestic/electrical goods.

**Class 12 Massage parlour or health spa:** Use as a massage parlour or a health spa.

**Class 13 Funeral parlour:** Use as a funeral parlour.

**Class 14 Travel agency:** Use as a travel agency or by a tour operator.

**Class 15 Meeting, event or activity space:** Use as a public hall or venue for hire for events or activities, where the events or activities are principally for the benefit of visiting members of the public. Use as a venue for meetings of voluntary associations.

**Class 16 Use as a facility for youth organisations:** Use as a venue for meetings and activities of youth organisations, such as a scout hut.

## **Those eligible to receive 40%**

**Class 1 Hotel or hostel:** Use as a hotel or hostel, where no significant element of care is provided.

**Class 2 Live music venue:** Use as a venue to host live music events where both of the following conditions is satisfied:

- (a) the premises are used as an indoor, permanent venue operating all-year round
- (b) the venue is used to host live music events for a public audience.

**Class 3 Public house or night club:** Use as a public house or nightclub where each of the following conditions are satisfied:

- (a) a premises licence authorising the sale of alcohol for consumption both on and off the premises has been issued by a licensing board under section 26 (issue of licence and summary) of the Licensing (Scotland) Act 2005(a)
- (b) the premises are used for such sales to members of the public, principally for consumption on the premises, in accordance with the operating plan contained in the premises licence
- (c) the operating plan contained in the premises licence does not include any provision that such sales are made subject to those members of the public residing at, or consuming food on, the premises

**Class 4 Restaurant:** Use for the sale of food or refreshments to members of the public for consumption on those premises, including any café, coffee shop, bistro, fast food restaurant or snack bar that is so used.

## **District heating schemes**

With effect from 1st April 2017 relief is available where a property is used wholly or mainly for the purposes of a district heating network.

## **Transitional Relief**

The Scottish Government is putting measures in place to limit how much non-domestic rates can rise after the 2026 revaluation, starting 1 April 2026.

## General Revaluation Transitional Relief

If you qualify, this relief will be applied automatically - you don't need to apply.

For the 2026 revaluation, there are year-on-year limits on how much your rates can increase compared to 31 March 2026.

The gross charge for this relief is your property's rateable value × the relevant non-domestic rate for that year (Basic, Intermediate, or Higher, depending on the property).

Rateable Value	2026/27	2027/28	2028/29
Basic (up to £20,000)	15%	22%	38%
Intermediate (£20,001 to £100,000)	30%	44%	75%
Higher (over £100,000)	50%	75%	113%

Further protection has been provided for self-catering premises that hold a short-term let license. This is application-based and the following caps will apply regardless of the rateable value.

Rateable Value	2026/27	2027/28	2028/29
Any	15%	15%	15%

## Small Business Transitional Relief

This relief helps limit how much your business rates can increase over the next few years.

2026/2027: Your rates can only go up by a maximum of 25% compared to 31 March 2026.

2027/2028: Increases are limited to 50% of what they would normally be.

2028/2029: Increases are limited to 75% of the normal increase.

### Who can get it

A property may qualify if, on 31 March 2026, it:

- Had Small Business Bonus Scheme Relief, or
- Had Rural Relief and its value went over the qualifying limit, or
- Had Hospitality Relief, or
- Was already getting Small Business Transitional Relief (2023–2025).

Other rules:

- The property must appear on the valuation roll on both 31 March and 1 April 2026.
- Properties with a zero rateable value on either date do not qualify.
- If your property needs a short-term let licence, you must have it.
- If the ratepayer changes, the relief stops.

## **Hardship Relief**

Hardship relief may be awarded if a business is seen as important to the local community and if giving the award would be in the interest of Council Tax payers.

Applications must be made in writing to the Chief Finance Officer at Clackmannanshire Council, and should include:

- Evidence of financial hardship
- Details and proof of cash-flow or liquidity problems
- Recent financial accounts and current year management accounts
- The business's latest business plan
- A statement explaining what has been done to prevent and recover from the hardship
- Details of any other support received or applied for
- An explanation of how granting relief would benefit local Council Tax payers
- A statement on the impact if relief is not awarded

## **Disabled Relief**

Relief of up to 100% is available to establishments where nursing care is provided within the terms of the Rating (Disabled Persons) Act 1978. To qualify for any relief, 50% or more of the premises must be used exclusively for one of the following:

- residential accommodation for care or aftercare of those suffering from illness
- training or activities for people suffering/who have suffered illness or are disabled
- provide welfare services for disabled people.

Care does not include medical, surgical or dental treatment.

## **Day Nursery Relief**

Day nursery relief gives 100% rates relief to properties used mainly as day nurseries.

It applies from 1 April 2018 and covers nurseries that meet the legal definitions of a nursery school and provide day care for children.

This relief is available to all sectors — private, public, and charitable.

## **Electric Vehicle Charging Point Relief application**

Electric Vehicle Charging Point Relief is available from 1st April 2026. This is a relief of 100% of the Non-Domestic Rates charge where a property consists wholly or mainly of an electric vehicle charging point and associated bay, and the charging point is available for use by members of the public.

## **Renewable Energy Relief**

Relief may be granted to a ratepayer where the premises are used solely for the generation of renewable heat or power (or both). The main legislation governing this is the Non Domestic Rates (Renewable Energy Generation Relief) (Scotland) Regulations 2010 and The Non-Domestic Rates (Renewable Energy Generation Relief) (Scotland) Amendment Regulations 2018

Qualifying criteria and level of awards

This allows for Rates Relief to be awarded where a property is used solely for the generation of heat or power or both from the following sources;

- Biomass
- Biofuels
- Fuel cells
- Photovoltaics
- Water (including waves and tides, but excluding the pumped storage of water)
- Wind
- Solar power
- Geothermal sources

For those producing renewable heat or power from any of the sources noted above, a reduction may be made as specified in the table below only if your scheme has arrangements in place that entitle community organisations to;

- at least 15% of the annual profit

so much of the annual profit as is attributable to 0.5 megawatt (or more) of the total installed capacity of the project

Please note that the generation activity must take place at the eligible property itself; where the property is used to create fuel sources to be used elsewhere it is not eligible for this relief.

Combined Rateable Value of all business in Scotland	Percentage Relief
upto £145,000	100%
£145,001 to £430,000	50%
£430,001 to £860,000	25%
£860,001 to £4,000,000	10%
More than £4,000,000	2.50%

## Hydro Schemes

In addition to the above noted arrangements, from 1 April 2018, a reduction of 60% is available to those producing renewable heat or power from water, provided the rateable value of the scheme is less than £5,000,000

This does not require the scheme to meet the qualifying criteria relating to community involvement or total installed capacity limits.

## Subsidy control

Ratepayers should be aware that certain types of non-domestic rates relief may be capped where they are considered to constitute Minimal Financial Assistance (MFA) under the Subsidy Control Act 2022.

MFA is subject to a financial threshold, allowing recipients to receive up to £315,000 over a three-year period, comprising the current financial year and the two preceding financial years.

The Non-Domestic Rates (Restriction on Relief) (Scotland) Regulations 2023 provides, from 1 April 2023, that the following specified reliefs subject to these measures are;

- Renewable energy relief
- Enterprise areas relief
- Telecommunication installation relief
- Rural relief
- District Heating relief
- Transitional relief for the 2017 revaluation cycle
- Transitional relief for “park” entries in 2023 and 2024
- Coronavirus relief
- Day Nursery relief
- Islands and remote areas hospitality relief
- Hospitality relief under the 2025 scheme

The total value of these reliefs, along with any other awards classified as Minimal Financial Assistance, must not exceed £315,000 over a three-year period.

When applying for any of the above reliefs, you must declare if you—or any other company with which you have a single undertaking relationship in the UK—have already received support from the UK, Scottish, or local government that exceeds, or is close to, this threshold.