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Sent via e-mail.  
Ed Humpherson  
DG of OSR

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09 January 2025

**RE: Alternative Release Time for non-domestic rates revaluation statistics**

Dear Ed,

I am writing to request that you agree an alternative release time for the publication of non-domestic rates revaluation statistics, as required under standard 3.6 of the Code of Practice for Statistics. We plan to publish these statistics in the **afternoon** of 13<sup>th</sup> January (next Tuesday), deviating from the standard 9.30am release time.

The publication is a report summarising the key changes in rateable values expected at the non-domestic rates revaluation (due to take effect on 1 April 2026) based on the draft values that have been made available to ratepayers by the Scottish Assessors (via their public facing portal) on 30 November 2025. The current and draft values for individual properties are publicly available, and the background data for this report is available for purchase from the Scottish Assessors.

While a full report following the implementation of the revaluation is planned for April/May, decisions being announced for non-domestic rates in the Scottish Government Budget next week will likely take into account the expected changes in rateable values, and hence Ministers may wish to be able to quote these expected changes in follow-up debate. For this reason we felt it pragmatic to have these figures published as official statistics.

Given that these stats are tied up with the budget, and so as not to pre-empt any budget announcements, publication cannot take place in advance of the budget speech. We plan, therefore, to publish as soon as the speech is over – probably around 3pm – also coinciding with when the Scottish Fiscal Commission will publish its 2026-27 Budget forecasts. This is also in line with the Valuation Office Agency's publication of draft value report (for England and Wales) at 3pm on 26<sup>th</sup> November, following the UK budget speech.

While Ministers have had sight of the draft figures already for the purposes of making budget related decisions, they will not have sight of the finalised report until Monday (12<sup>th</sup>) afternoon, 24 hours ahead of publication.

This report will be superseded, in April/May, by a (more detailed) final revaluation report once the final rateable values are made available on 1 April 2026, and this will be pre-announced in the usual way and published at the standard 9.30am time.

Yours sincerely

A handwritten signature in black ink, appearing to read "Alastair McAlpine".

Alastair McAlpine  
Chief Statistician