

**2005 No. 14**

**RATING AND VALUATION**

**The Non-Domestic Rate (Scotland) Order 2005**

*Made* - - - - - *11th January 2005*

*Laid before the Scottish Parliament* *14th January 2005*

*Coming into force* - - - *1st April 2005*

The Scottish Ministers, in exercise of the powers conferred by sections 7B(1) and 37(1) of the Local Government (Scotland) Act 1975(a) and of all other powers enabling them in that behalf, hereby make the following Order:

**Citation and commencement**

1. This Order may be cited as the Non-Domestic Rate (Scotland) Order 2005 and shall come into force on 1st April 2005.

**Non-domestic rate for 2005-2006**

2. For the purposes of section 7B of the Local Government (Scotland) Act 1975, the Scottish Ministers hereby prescribe a rate of 46.1 pence per pound as the non-domestic rate to be levied throughout Scotland in respect of financial year 2005-2006.

*TOM McCABE*

A member of the Scottish Executive

St Andrew's House,  
Edinburgh  
11th January 2005

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(a) 1975 c.30; section 7B was inserted by the Local Government Finance Act 1992 (c.14), section 110(2) and amended by the Local Government etc. (Scotland) Act 1994 (c.39), section 180(1) and Schedule 13, paragraph 100(4); section 37(1) contains a definition of "prescribed" which is relevant to the exercise of the powers under which this Order is made and which was amended by the Local Government Finance Act 1992, Schedule 13, paragraph 43(c). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order prescribes a rate of 46.1 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2005-2006. A rate of 48.8 pence in the pound was the figure prescribed as the non-domestic rate to be levied throughout Scotland by the Scottish Ministers for the financial year 2004-2005.

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