

2014 No. 28

RATING AND VALUATION

The Non-Domestic Rate (Scotland) Order 2014

Made - - - - *4th February 2014*

Laid before the Scottish Parliament *6th February 2014*

Coming into force - - *1st April 2014*

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 7B(1) and 37(1) of the Local Government (Scotland) Act 1975(a) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Non-Domestic Rate (Scotland) Order 2014 and comes into force on 1st April 2014.

Non-domestic rate for 2014-2015

2. For the purposes of section 7B of the Local Government (Scotland) Act 1975, the Scottish Ministers prescribe a rate of 47.1 pence per pound as the non-domestic rate to be levied throughout Scotland in respect of financial year 2014-2015.

JOHN SWINNEY

A member of the Scottish Government

St Andrew's House,
Edinburgh
4th February 2014

(a) 1975 c.30. Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c.14) ("the 1992 Act") and amended by paragraph 100(4) of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (c.39). 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 paragraph 43(c) of Schedule 13 to the 1992 Act. 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 47.1 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2014-2015. A rate of 46.2 pence in the pound was the figure prescribed by the Scottish Ministers as the non-domestic rate to be levied throughout Scotland for the financial year 2013-2014 (S.S.I. 2012/352).

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