

**2015 No. 47**

**RATING AND VALUATION**

**The Non-Domestic Rate (Scotland) Order 2015**

*Made* - - - - *3rd February 2015*

*Laid before the Scottish Parliament* *5th February 2015*

*Coming into force* - - *1st April 2015*

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 2015 and comes into force on 1st April 2015.

**Non-domestic rate for 2015-2016**

2. For the purposes of section 7B of the Local Government (Scotland) Act 1975, the Scottish Ministers prescribe a rate of 48 pence per pound as the non-domestic rate to be levied throughout Scotland in respect of financial year 2015-2016.

*JOHN SWINNEY*

A member of the Scottish Government

St Andrew's House,  
Edinburgh  
3rd February 2015

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(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 48 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2015-2016. A rate of 47.1 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 2014-2015 (S.S.I. 2014/28).

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