

## **POLICY NOTE**

### **THE NON-DOMESTIC RATES (LEVYING) (SCOTLAND) AMENDMENT REGULATIONS 2015**

#### **SSI 2015/49**

The above instrument is made in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994 and by all other enabling powers. The instrument is subject to the negative procedure.

#### **Purpose of the Instrument**

The instrument makes provision for the year 2015-16 for a poundage supplement on larger business properties with a rateable value in excess of £35,000.

#### **Large Business Supplement**

The Large Business Supplement contributes a small proportion of the cost of business rate relief under the Small Business Bonus Scheme. This instrument provides for a poundage supplement of 1.3p in the pound for all business properties with a rateable value exceeding £35,000 in 2015-16. There is a commitment that the Scottish poundage rate will not rise above the equivalent English rate for the life of the current Parliament.

#### **Consultation**

Given that these Regulations amend Regulation 4 of the Non-Domestic Rates (Levyng) (Scotland) Regulations 2014, which expires at the end of 2014-15, to provide for the routine annual increment to the Large Business Supplement, no consultation is planned. There is no statutory requirement to consult on these Regulations.

#### **Business and Regulatory Impact Assessment**

The present instrument will not impose any new regulatory burdens on businesses, charities or the voluntary sector compared with Regulation 4 of the Non-Domestic Rates (Levyng) (Scotland) Regulations 2014 which it amends.

#### **Financial Implications**

It is estimated that the Large Business Supplement of 1.3p in the pound for 2015-16 will raise around £68 million. The instrument has no additional financial effects on the Scottish Government, local government or business.

Local Government Division  
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