

## **POLICY NOTE**

### **THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2018**

#### **SSI 2018/46**

The above instrument is made in exercise of the powers conferred on the Scottish Ministers by sections 7B(1) and 37(1) of the Local Government (Scotland) Act 1975 and by all other enabling powers. The instrument is subject to the negative procedure.

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

The purpose of this instrument is to set business rate poundage in Scotland of 48.0 pence for 2018-19.

#### **Background**

This instrument will result in the poundage rate paid by Scottish businesses from 1 April 2018 being 48.0 pence.

UK Government has confirmed the 2018-19 business rate multiplier for England (equivalent to the Scottish standard poundage rate) at 48.0 pence.

#### **Consultation**

There is no statutory requirement to consult on these Regulations.

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

No Business and Regulatory Impact Assessment is required because the present instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector compared with the Non-Domestic Rate (Scotland) Order 2017 which it replaces.

#### **Financial Implications**

This instrument has no additional financial effects on the Scottish Government, local government or business.

Local Government Division  
February 2018