

POLICY NOTE

THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2022

SSI 2022/36

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

The purpose of this instrument is to set the non-domestic (business) rate poundage, also known as the Basic Property Rate, in Scotland at 49.8 pence for 2022-23.

Policy Objective

This instrument will result in the Basic Property Rate (i.e. poundage) paid by non-domestic properties in Scotland from 1 April 2022 to 31 March 2023 being 49.8 pence. This delivers a below-inflation increase (1.63%) in the poundage from 2021-22 (49.0p) and ensures the lowest poundage in the UK for the fourth year in a row.

Consultation

There is no statutory requirement to consult on these Regulations.

Impact Assessments

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 2021 which it replaces.

Financial Implications

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

Scottish Government

Local Government and Communities Directorate

February 2022