
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 29

RATING AND VALUATION

The Non-Domestic Rate (Scotland) Order 2023

<i>Made</i>	- - - -	<i>7th February 2023</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>9th February 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

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

(1) [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 of the Local Government etc. (Scotland) Act [1994 \(c. 39\)](#). Section 37(1) of the Local Government (Scotland) Act 1975 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 of the 1992 Act and by [S.S.I. 2016/123](#). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act [1998 \(c. 46\)](#).