EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes a rate of 49.8 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2023-2024. A rate of 49.8 pence in the pound was also prescribed by the Scottish Ministers as the non-domestic rate to be levied throughout Scotland for the financial year 2022-2023 (S.S.I. 2022/36).