

POLICY NOTE

THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2023

SSI 2023/29

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 2023-24.

Policy Objective

This instrument will result in the Basic Property Rate (i.e. poundage) paid by non-domestic properties in Scotland from 1 April 2023 to 31 March 2024 being 49.8 pence.

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 2022 which it replaces.

Financial Implications

The Scottish Fiscal Commission's Scotland's Economic and Fiscal Forecasts published on 15 December 2022 forecasted revenue for non-domestic rates in 2023-24 to be £3,075 million. This instrument has no additional financial effects on the Scottish Government, local government or business.

Scottish Government
Local Government and Housing Directorate
February 2023