

SCOTTISH STATUTORY INSTRUMENTS

**2023 No. 68**

**LOCAL GOVERNMENT**

**The Local Government Finance (Scotland) Order 2023**

Made - - - - 2nd March 2023

Coming into force - - 3rd March 2023

The Scottish Ministers make the following Order in exercise of the powers conferred by paragraphs 1 and 9(4) of schedule 12 of the Local Government Finance Act 1992(1) and all other powers enabling them to do so.

In accordance with paragraph 2(2) of that schedule, they have consulted with such associations of local authorities as appear to them to be appropriate.

In accordance with paragraph 2(3) of that schedule(2), a draft of this Order has been laid before, and approved by resolution of, the Scottish Parliament.

**Citation and commencement**

1. This Order may be cited as the Local Government Finance (Scotland) Order 2023 and comes into force on the day after the day on which it is made.

**Commencement Information**

**II** Art. 1 in force at 3.3.2023, see [art. 1](#)

**Revenue support grant for 2023-2024**

**F1** 2. ....

**Textual Amendments**

**F1** [Art. 2](#) revoked (1.3.2024) by [The Local Government Finance \(Scotland\) Order 2024 \(S.S.I. 2024/71\)](#), arts. 1, [5](#)

(1) 1992 c. 14. 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). The requirement to obtain Treasury consent was removed by section 55 of that Act.  
(2) Paragraph 2(3) has been modified by paragraph 6 of schedule 3 of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10).

### Distribution of non-domestic rate income for 2023-2024

3.—(1) The distributable amount of non-domestic rate income arrived at under paragraph 9 of schedule 12 of the Local Government Finance Act 1992 in respect of the financial year 2023-2024 is £3,047,000,000.

(2) The local authorities among whom the distributable amount of non-domestic rate income is distributed in respect of the financial year 2023-2024 are specified in column 1 of schedule 1.

(3) The amount of non-domestic rate income distributed to each local authority specified in column 1 of schedule 1 in respect of the financial year 2023-2024 is the amount set out in column 3 of that schedule opposite the name of that local authority.

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#### Commencement Information

**I2** Art. 3 in force at 3.3.2023, see [art. 1](#)

### Redetermination of revenue support grant for 2022-2023

4.—(1) The local authorities to which revenue support grant is payable in respect of the financial year 2022-2023 are specified in column 1 of schedule 2.

(2) The amount of revenue support grant payable to each local authority specified in column 1 of schedule 2 in respect of the financial year 2022-2023 is the amount set out in column 2 of that schedule opposite the name of that local authority.

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#### Commencement Information

**I3** Art. 4 in force at 3.3.2023, see [art. 1](#)

### Revocations

5. Article 2 and column 2 of schedule 1 of the Local Government Finance (Scotland) Order 2022(3) are revoked.

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#### Commencement Information

**I4** Art. 5 in force at 3.3.2023, see [art. 1](#)

St Andrew's House,  
Edinburgh  
2nd March 2023

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

SCHEDULE 1

Articles 2 and 3

REVENUE SUPPORT GRANT AND DISTRIBUTION  
OF NON-DOMESTIC RATE INCOME 2023-2024

**Commencement Information**

**I5** Sch. 1 in force at 3.3.2023, see [art. 1](#)

<i>Column 1</i>	<i>F2 ...</i>	<i>Column 3</i>
<i>Local Authority</i>		<i>Amount of non-domestic rate income</i>
		<i>£m</i>
Aberdeen City	F2 ...	257.797
Aberdeenshire	F2 ...	134.839
Angus	F2 ...	27.934
Argyll & Bute	F2 ...	37.645
Clackmannanshire	F2 ...	17.764
Dumfries & Galloway	F2 ...	60.313
Dundee City	F2 ...	73.704
East Ayrshire	F2 ...	30.467
East Dunbartonshire	F2 ...	24.099
East Lothian	F2 ...	58.108
East Renfrewshire	F2 ...	15.695
Edinburgh, City of	F2 ...	377.317
Eilean Siar	F2 ...	9.106
Falkirk	F2	75.322

**Changes to legislation:** There are currently no known outstanding effects for the The Local Government Finance (Scotland) Order 2023. (See end of Document for details)

<i>Column 1</i>	<i>F2</i> <i>...</i>	<i>Column 3</i>
<i>Local Authority</i>		<i>Amount of non-domestic rate income</i>
		<i>£m</i>
	<i>...</i>	
Fife	F2 <i>...</i>	172.108
Glasgow City	F2 <i>...</i>	358.472
Highland	F2 <i>...</i>	156.979
Inverclyde	F2 <i>...</i>	21.333
Midlothian	F2 <i>...</i>	35.215
Moray	F2 <i>...</i>	55.314
North Ayrshire	F2 <i>...</i>	43.955
North Lanarkshire	F2 <i>...</i>	121.640
Orkney Islands	F2 <i>...</i>	11.473
Perth & Kinross	F2 <i>...</i>	60.754
Renfrewshire	F2 <i>...</i>	131.323
Scottish Borders	F2 <i>...</i>	37.818
Shetland Islands	F2 <i>...</i>	24.302
South Ayrshire	F2 <i>...</i>	47.708
South Lanarkshire	F2 <i>...</i>	341.536
Stirling	F2 <i>...</i>	45.636
West Dunbartonshire	F2 <i>...</i>	93.396

**Changes to legislation:** There are currently no known outstanding effects for the The Local Government Finance (Scotland) Order 2023. (See end of Document for details)

<i>Column 1</i>	<i>F2</i> ...	<i>Column 3</i>
<i>Local Authority</i>		<i>Amount of non-domestic rate income</i>
		<i>£m</i>
West Lothian	F2 ...	87.928
<i>Scotland Total</i>	F2 ...	3,047.000

**Textual Amendments**

**F2** Words in [sch. 1](#) revoked (1.3.2024) by [The Local Government Finance \(Scotland\) Order 2024 \(S.S.I. 2024/71\)](#), arts. 1, 5

SCHEDULE 2

Article 4

REVENUE SUPPORT GRANT 2022-2023

**Commencement Information**

**I6** Sch. 2 in force at 3.3.2023, see [art. 1](#)

<i>Column 1</i>	<i>Column 2</i>
<i>Local Authority</i>	<i>Amount of revenue support grant</i>
	<i>£m</i>
Aberdeen City	135.772
Aberdeenshire	372.924
Angus	220.480
Argyll & Bute	191.979
Clackmannanshire	95.864
Dumfries & Galloway	291.937
Dundee City	315.925
East Ayrshire	255.745
East Dunbartonshire	210.391
East Lothian	182.376
East Renfrewshire	205.587
Edinburgh, City of	654.430

**Changes to legislation:** There are currently no known outstanding effects for the The Local Government Finance (Scotland) Order 2023. (See end of Document for details)

<i>Column 1</i>	<i>Column 2</i>
<i>Local Authority</i>	<i>Amount of revenue support grant</i>
	<i>£m</i>
Eilean Siar	97.813
Falkirk	260.070
Fife	609.335
Glasgow City	1,159.207
Highland	397.858
Inverclyde	179.255
Midlothian	169.732
Moray	142.533
North Ayrshire	289.389
North Lanarkshire	635.874
Orkney Islands	60.701
Perth & Kinross	259.507
Renfrewshire	271.055
Scottish Borders	216.297
Shetland Islands	48.429
South Ayrshire	216.211
South Lanarkshire	254.817
Stirling	165.248
West Dunbartonshire	114.402
West Lothian	306.229
<i>Scotland Total</i>	8,987.373

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order—

- (a) determines the amount of the revenue support grant payable to each local authority in Scotland in respect of the financial year 2023-2024 (article 2 and schedule 1),

**Changes to legislation:** *There are currently no known outstanding effects for the The Local Government Finance (Scotland) Order 2023. (See end of Document for details)*

- (b) determines the amount of non-domestic rate income to be distributed to each local authority in respect of that year (article 3 and schedule 1),
- (c) redetermines the amount of the revenue support grant payable to each local authority in respect of the financial year 2022-2023 (article 4 and schedule 2), and
- (d) makes consequential revocations of article 2 and column 2 of schedule 1 of the Local Government Finance (Scotland) Order 2022, which previously determined the amount of revenue support grant payable to each local authority in respect of the financial year 2022-2023 (article 5).

**Changes to legislation:**

There are currently no known outstanding effects for the The Local Government Finance (Scotland) Order 2023.