

POLICY NOTE

THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2024

SSI 2024/3

The above instrument was made in exercise of the powers conferred by section 7B(1) of the Local Government (Scotland) Act 1975. The instrument is subject to the negative procedure.

Summary Box

The purpose of this instrument is to set the non-domestic rate poundage in Scotland at 49.8 pence for 2024-25.
--

Policy Objective

This instrument will result in the poundage applies to non-domestic properties in Scotland from 1 April 2024 to 31 March 2025 being 49.8 pence, the same as in the two prior financial years.

As a result, the Basic Property Rate which applies to properties with a rateable value up to and including £51,000, will be 49.8p in 2024-25.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

There is no statutory requirement to consult on these Regulations.

The policies provided for in these regulations were set out in the Scottish Budget 2024-25.¹

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 2023 which it replaces.

Financial Effects

The Scottish Fiscal Commission's Scotland's Economic and Fiscal Forecasts published on 19 December 2023 forecasted revenue for non-domestic rates in 2024-25 to be £3,143 million.

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

Scottish Government
Local Government and Housing Directorate

January 2024

¹ <https://www.gov.scot/publications/scottish-budget-2024-25/>