

## **EXPLANATORY NOTE**

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

This Order brings into force—

- (a) section 110(2) and (3) of the Local Government Finance Act 1992 on 31st March 1995; and
- (b) paragraph 37(1) of Schedule 13 to that Act on 1st April 1995.

The provisions commenced relate to the insertion in the Local Government (Scotland) Act 1975 of a new section 7B, which enables the Secretary of State to prescribe a single non-domestic rate for the whole of Scotland with effect from financial year 1995-96. Article 4 of the Order makes a transitional provision relative to earlier financial years.