

## **EXECUTIVE NOTE**

### **THE NON-DOMESTIC RATES (LEVYING) (SCOTLAND) AMENDMENT REGULATIONS 2011**

**SSI 2011/74**

The above instrument is made in exercise of the powers conferred by section 153 of the Local Government etc. (Scotland) Act 1994 and by all other enabling powers. The instrument is subject to the negative resolution procedure.

#### **Background**

The instrument revokes regulation 4(3) of the Non-Domestic Rates (Levy) (Scotland) (No. 2) Regulations 2010 (S.S.I. 2010/440). That provision provided an exemption from the large business supplement for ratepayers who would be required to pay the proposed supplement on large retailers. The exemption is no longer required, in consequence of the Parliament's decision on 2<sup>nd</sup> February 2011 to annul the Regulations which would have introduced that supplement.

#### **Consultation**

There is no statutory requirement to consult on these Regulations.

#### **Business and Regulatory Impact Assessment**

The present instrument will not impose any new regulatory burdens on businesses, charities or the voluntary sector.

#### **Financial Effects**

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

**Local Government Division  
February 2011**