

POLICY NOTE

THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2019

SSI 2019/35

The above instrument is made in exercise of the powers conferred on the Scottish Ministers by sections 7B(1) and 37(1) of the Local Government (Scotland) Act 1975 and by all other enabling powers. The instrument is subject to the negative procedure.

Purpose of the Instrument

The purpose of this instrument is to set the non-domestic (business) rate poundage in Scotland at 49.0 pence for 2019-20.

Background

This instrument will result in the poundage paid by Scottish businesses from 1 April 2019 being 49.0 pence. UK Government has confirmed the 2019-20 business rate multiplier for England (equivalent to the Scottish standard poundage) at 49.1 pence.

Consultation

There is no statutory requirement to consult on these Regulations.

Business and Regulatory Impact Assessment

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 2018 which it replaces.

Financial Implications

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

Local Government Division
January 2019