

**2023 No. 29**

**RATING AND VALUATION**

**The Non-Domestic Rate (Scotland) Order 2023**

*Made* - - - - *7th February 2023*

*Laid before the Scottish Parliament* *9th February 2023*

*Coming into force* - - *1st April 2023*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 7B(1) of the Local Government (Scotland) Act 1975(a) and all other powers enabling them to do so.

**Citation and commencement**

1. This Order may be cited as the Non-Domestic Rate (Scotland) Order 2023 and comes into force on 1 April 2023.

**Non-domestic rate for 2023-2024**

2. For the purposes of section 7B of the Local Government (Scotland) Act 1975, the Scottish Ministers prescribe a rate of 49.8 pence per pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2023-2024.

*TOM ARTHUR*

Authorised to sign by the Scottish Ministers

St Andrew's House,  
Edinburgh  
7th February 2023

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(a) 1975 c. 30. Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c. 14) (“the 1992 Act”) and amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39). Section 37(1) of the Local Government (Scotland) Act 1975 contains a definition of “prescribed” which is relevant to the exercise of the powers under which this Order is made and which was amended by paragraph 43(c) of schedule 13 of the 1992 Act and by S.S.I. 2016/123. 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).

## EXPLANATORY NOTE

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

This Order prescribes a rate of 49.8 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2023-2024. A rate of 49.8 pence in the pound was also prescribed by the Scottish Ministers as the non-domestic rate to be levied throughout Scotland for the financial year 2022-2023 (S.S.I. 2022/36).

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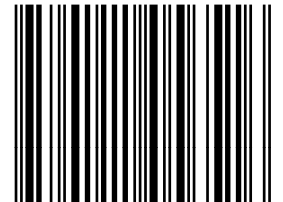
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