#### STATUTORY INSTRUMENTS

# 1996 No. 95 (S.5)

### **RATING AND VALUATION**

## The Non-Domestic Rate (Scotland) Order 1996

Made - - - - 15th January 1996
Laid before Parliament 26th January 1996
Coming into force - - 1st April 1996

The Secretary of State, in exercise of the powers conferred upon him by sections 7B(1) and 37(1) of the Local Government (Scotland) Act 1975(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

#### Citation and commencement

**1.** This Order may be cited as the Non-Domestic Rate (Scotland) Order 1996 and shall come into force on 1st April 1996.

### Non-domestic rate for 1996-97

**2.** For the purposes of section 7B of the Local Government (Scotland) Act 1975, the Secretary of State prescribes a rate of 44.9 pence per pound as the non-domestic rate to be levied throughout Scotland in respect of financial year 1996-97.

St Andrew's House, Edinburgh 15th January 1996 George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

<sup>(1) 1975</sup> c. 30; section 7B was inserted by the Local Government Finance Act 1992 (c. 14), section 110(2) and amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 100(4); section 37(1) 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 the Local Government Finance Act 1992, Schedule 13, paragraph 43(c).

### **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order prescribes a rate of 44.9 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of financial year 1996-97.