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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 71**

**LOCAL GOVERNMENT**

**The Local Government Finance (Scotland) Order 2024**

*Made* - - - - 29th February 2024

*Coming into force* - - 1st March 2024

The Scottish Ministers make the following Order in exercise of the powers conferred by paragraphs 1 and 9(4) of schedule 12 of the Local Government Finance Act 1992(1) and all other powers enabling them to do so.

In accordance with paragraph 2(2) of that schedule, they have consulted with such associations of local authorities as appear to them to be appropriate.

In accordance with paragraph 2(3) of that schedule(2), a draft of this Order has been laid before, and approved by resolution of, the Scottish Parliament.

**Citation and Commencement**

1. This Order may be cited as the Local Government Finance (Scotland) Order 2024 and comes into force on the day after the day on which it is made.

**Revenue support grant for 2024-2025**

2.—(1) The local authorities to which revenue support grant is payable in respect of the financial year 2024-2025 are specified in column 1 of schedule 1.

(2) The amount of revenue support grant payable to each local authority specified in column 1 of schedule 1 in respect of the financial year 2024-2025 is the amount set out in column 2 of that schedule opposite the name of that local authority.

**Distribution of non-domestic rate income for 2024-2025**

3.—(1) The distributable amount of non-domestic rate income arrived at under paragraph 9 of schedule 12 of the Local Government Finance Act 1992 in respect of the financial year 2024-2025 is £3,068,000,000.

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(1) 1992 c. 14. 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). The requirement to obtain Treasury consent was removed by section 55 of that Act.  
(2) Paragraph 2(3) has been modified by section 118(2) of the Scotland Act 1998 (c. 46) and paragraph 6 of schedule 3 of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10).

(2) The local authorities among whom the distributable amount of non-domestic rate income is distributed in respect of the financial year 2024-2025 are specified in column 1 of schedule 1.

(3) The amount of non-domestic rate income distributed to each local authority specified in column 1 of schedule 1 in respect of the financial year 2024-2025 is the amount set out in column 3 of that schedule opposite the name of that local authority.

#### **Revenue support grant for 2023-2024 – redetermination**

4.—(1) The local authorities to which revenue support grant is payable in respect of the financial year 2023-2024 are specified in column 1 of schedule 2.

(2) The amount of revenue support grant payable to each local authority specified in column 1 of schedule 2 in respect of the financial year 2023-2024 is the amount set out in column 2 of that schedule opposite the name of that local authority.

#### **Revocations**

5. Article 2 and column 2 of schedule 1 of the Local Government Finance (Scotland) Order 2023(3) are revoked.

St Andrew's House,  
Edinburgh  
29th February 2024

*TOM ARTHUR*  
Authorised to sign by the Scottish Ministers

## SCHEDULE 1

Articles 2 and 3

REVENUE SUPPORT GRANT AND DISTRIBUTION  
OF NON-DOMESTIC RATE INCOME 2024-2025

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>Local authority</i>	<i>Amount of revenue support grant</i>	<i>Amount of non-domestic rate income</i>
	<i>£m</i>	<i>£m</i>
Aberdeen City	244.596	208.768
Aberdeenshire	440.076	131.630
Angus	237.575	29.304
Argyll & Bute	199.469	41.334
Clackmannanshire	103.837	19.659
Dumfries & Galloway	306.838	63.708
Dundee City	300.822	73.695
East Ayrshire	268.576	33.530
East Dunbartonshire	225.711	25.901
East Lothian	177.456	59.925
East Renfrewshire	222.748	15.941
Edinburgh, City of	581.234	407.645
Eilean Siar	101.148	9.722
Falkirk	291.837	72.962
Fife	715.196	143.471
Glasgow City	1,189.050	386.817
Highland	419.579	160.345
Inverclyde	187.804	20.298
Midlothian	182.767	34.944
Moray	147.015	67.225
North Ayrshire	309.089	43.129
North Lanarkshire	688.139	120.743
Orkney Islands	67.871	12.176
Perth & Kinross	274.201	64.717
Renfrewshire	307.567	107.505
Scottish Borders	231.588	42.222
Shetland Islands	61.412	27.348

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<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>
<i>Local authority</i>	<i>Amount of revenue support grant</i>	<i>Amount of non-domestic rate income</i>
	<i>£m</i>	<i>£m</i>
South Ayrshire	223.864	46.075
South Lanarkshire	372.690	366.059
Stirling	170.419	47.768
West Dunbartonshire	150.138	87.481
West Lothian	324.865	95.953
<i>Scotland Total</i>	9,725.177	3,068.000

## SCHEDULE 2

Article 4

## REVENUE SUPPORT GRANT 2023-2024

<i>Column 1</i>	<i>Column 2</i>
<i>Local authority</i>	<i>Amount of revenue support grant</i>
	<i>£m</i>
Aberdeen City	165.776
Aberdeenshire	394.169
Angus	220.901
Argyll & Bute	187.193
Clackmannanshire	98.221
Dumfries & Galloway	287.684
Dundee City	279.360
East Ayrshire	252.184
East Dunbartonshire	210.201
East Lothian	159.356
East Renfrewshire	206.959
Edinburgh, City of	552.075
Eilean Siar	99.168
Falkirk	268.191
Fife	607.050
Glasgow City	1,135.462

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<i>Column 1</i>	<i>Column 2</i>
<i>Local authority</i>	<i>Amount of revenue support grant</i>
	<i>£m</i>
Highland	388.842
Inverclyde	175.324
Midlothian	163.578
Moray	147.037
North Ayrshire	286.287
North Lanarkshire	619.609
Orkney Islands	65.147
Perth & Kinross	254.981
Renfrewshire	253.488
Scottish Borders	218.189
Shetland Islands	61.703
South Ayrshire	204.194
South Lanarkshire	349.979
Stirling	157.196
West Dunbartonshire	132.354
West Lothian	307.347
<i>Scotland Total</i>	8,909.205

## EXPLANATORY NOTE

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

This Order—

- (a) determines the amount of the revenue support grant payable to each local authority in Scotland in respect of the financial year 2024-2025 (article 2 and schedule 1),
- (b) determines the amount of non-domestic rate income to be distributed to each local authority in respect of that year (article 3 and schedule 1),
- (c) redetermines the amount of the revenue support grant payable to each local authority in respect of the financial year 2023-2024 (article 4 and schedule 2), and
- (d) makes consequential revocations of article 2 and column 2 of schedule 1 of the Local Government Finance (Scotland) Order 2023, which previously determined the amount

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of revenue support grant payable to each local authority in respect of the financial year 2023-2024 (article 5).