

2023 No. 288

LOCAL GOVERNMENT

**The Non-Domestic Rating Contributions (Scotland) Amendment
Regulations 2023**

<i>Made</i>	- - - -	<i>19th October 2023</i>
<i>Laid before the Scottish Parliament</i>		<i>23rd October 2023</i>
<i>Coming into force</i>	- -	<i>31st December 2023</i>

The Scottish Ministers make the following regulations in exercise of the powers conferred by paragraphs 10 and 11(5) of schedule 12 of the Local Government Finance Act 1992(a) and all other powers enabling them to do so.

Citation, commencement and application

1.—(1) These Regulations may be cited as the Non-Domestic Rating Contributions (Scotland) Amendment Regulations 2023 and come into force on 31 December 2023.

(2) These Regulations do not apply in respect of any financial year beginning prior to 1 April 2024.

Amendment of the Non-Domestic Rating Contributions (Scotland) Regulations 1996

2.—(1) The Non-Domestic Rating Contributions (Scotland) Regulations 1996(b) are amended in accordance with this regulation.

(2) In schedule 1, in paragraph 8B(3), in the definition of “TIF project”, for the words “the Tax Incremental Financing Administration Pilot Scheme set out by the Scottish Ministers on 5th November 2010” substitute “the Tax Incremental Financing Administration Pilot Scheme set out by the Scottish Ministers on 5 October 2023”.

SHONA ROBISON
A member of the Scottish Government

St Andrew’s House,
Edinburgh
19th October 2023

(a) 1992 c. 14. Section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made. 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). Paragraph 10 of Schedule 12 was amended by the Local Government etc. (Scotland) Act 1994 (c. 39), schedule 13, paragraph 176 and the Local Government and Rating Act 1997 (c. 29), schedule 3, paragraph 29. There are other amendments that are not relevant to these Regulations.

(b) S.I. 1996/3070, relevantly amended by S.S.I. 1999/153 and S.S.I. 2010/391.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Schedule 1 of the Non-Domestic Rating Contributions (Scotland) Regulations 1996 (“the 1996 Regulations”) sets out rules for the calculation of non-domestic rating contributions payable by local authorities in Scotland to the Scottish Ministers. Paragraph 8B of that schedule provides that such non-domestic rating contributions are to be adjusted by taking account of the Tax Incremental Financing Administration Pilot Scheme set out on 5 November 2010.

These Regulations amend the definition of “TIF project” in paragraph 8B of the 1996 Regulations, to refer to the updated Pilot Scheme which is to take effect from 1 April 2024.

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