Draft Order laid before the Scottish Parliament under paragraph 2(3) of schedule 12 of the Local Government Finance Act 1992 for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2025 No.

LOCAL GOVERNMENT

The Local Government Finance (Scotland) Order 2025

Made - - - -	*2025*
Coming into force - -	*2025*

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(**a**) 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(**b**), 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 2025 and comes into force on the day after the day on which it is made.

Revenue support grant for 2025-2026

2.—(1) The local authorities to which revenue support grant is payable in respect of the financial year 2025-2026 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 2025-2026 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 2025-2026

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 2025-2026 is £3,114,000,000.

(**a**) 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.

(**b**) 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 2025-2026 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 2025-2026 is the amount set out in column 3 of that schedule opposite the name of that local authority.

Revenue support grant for 2024-2025 – redetermination

4.—(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 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 2024-2025 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 2024(**a**) are revoked.

Name
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
Date

(**a**) S.S.I. 2023/68.

SCHEDULE 1

Articles 2 and 3

REVENUE SUPPORT GRANT AND DISTRIBUTION OF NON-DOMESTIC RATE INCOME 2025-2026

Column 1 *Local authority*	*Column 2* *Amount of revenue support grant* *£m*	*Column 3* *Amount of non-domestic rate income* *£m*
Aberdeen City	301.423	200.361
Aberdeenshire	494.049	130.389
Angus	262.421	28.346
Argyll & Bute	216.325	42.809
Clackmannanshire	115.974	19.834
Dumfries & Galloway	336.787	64.534
Dundee City	331.264	71.406
East Ayrshire	292.421	33.087
East Dunbartonshire	252.079	26.697
East Lothian	201.659	60.072
East Renfrewshire	249.679	15.871
Edinburgh, City of	672.221	400.788
Eilean Siar	108.713	9.387
Falkirk	305.940	82.693
Fife	766.435	171.721
Glasgow City	1291.038	402.292
Highland	458.033	167.986
Inverclyde	203.575	20.806
Midlothian	205.178	36.433
Moray	174.419	58.035
North Ayrshire	335.340	44.123
North Lanarkshire	757.499	122.759
Orkney Islands	74.296	11.759
Perth & Kinross	304.896	63.537
Renfrewshire	348.196	108.844
Scottish Borders	252.733	43.024
Shetland Islands	68.851	26.492
South Ayrshire	244.881	49.811
South Lanarkshire	443.625	371.110
Stirling	191.193	46.246
West Dunbartonshire	170.826	84.737
West Lothian	367.049	98.011
Scotland Total	10,799.018	3,114.000

SCHEDULE 2

Article 4

REVENUE SUPPORT GRANT 2024-2025

Column 1 *Local authority*	*Column 2* *Amount of revenue support grant* *£m*
Aberdeen City	260.849
Aberdeenshire	470.833
Angus	250.286
Argyll & Bute	210.601
Clackmannanshire	110.337
Dumfries & Galloway	323.774
Dundee City	319.630
East Ayrshire	283.947
East Dunbartonshire	239.661
East Lothian	190.641
East Renfrewshire	238.033
Edinburgh, City of	629.278
Eilean Siar	106.198
Falkirk	311.948
Fife	749.610
Glasgow City	1266.540
Highland	444.825
Inverclyde	194.963
Midlothian	195.020
Moray	158.434
North Ayrshire	326.134
North Lanarkshire	713.714
Orkney Islands	72.194
Perth & Kinross	291.146
Renfrewshire	330.084
Scottish Borders	245.383
Shetland Islands	66.037
South Ayrshire	238.062
South Lanarkshire	411.592
Stirling	182.434
West Dunbartonshire	161.736
West Lothian	349.430
Scotland Total	10,343.354

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 2025-2026 (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 2024-2025 (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 2024, which previously determined the amount of revenue support grant payable to each local authority in respect of the financial year 2024-2025 (article 5).

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