SCOTTISH STATUTORY INSTRUMENTS

2026 No. 118

LOCAL GOVERNMENT

The Local Government Finance (Scotland) Order 2026

Made - - - -	*3rd March 2026*
Coming into force - -	*4th March 2026*

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 section 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 2026 and comes into force on the day after the day on which it is made.

Revenue support grant for 2026-2027

2.—(1) The local authorities to which revenue support grant is payable in respect of the financial year 2026-2027 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 2026-2027 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 2026-2027

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 2026-2027 is £3,474,000,000.

(2) The local authorities among whom the distributable amount of non-domestic rate income is distributed in respect of the financial year 2026-2027 are specified in column 1 of schedule 1.

(**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).

(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 2026-2027 is the amount set out in column 3 of that schedule opposite the name of that local authority.

Revenue support grant for 2025-2026 – redetermination

4.—(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 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 2025-2026 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 2025(**a**) are revoked.

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House
Edinburgh
3rd March 2026

(**a**) S.S.I. 2025/60.

SCHEDULES

SCHEDULE 1

Articles 2 and 3

REVENUE SUPPORT GRANT AND DISTRIBUTION OF NON-DOMESTIC RATE INCOME 2026-2027

Column 1 *Local authority*	*Column 2* *Amount of revenue support grant £m*	*Column 3* *Amount of non-domestic rate income £m*
Aberdeen City	294.572	230.406
Aberdeenshire	504.977	148.238
Angus	269.817	34.651
Argyll & Bute	219.244	53.618
Clackmannanshire	126.573	16.470
Dumfries & Galloway	348.177	72.290
Dundee City	348.256	72.776
East Ayrshire	305.610	36.239
East Dunbartonshire	263.185	28.193
East Lothian	204.991	69.068
East Renfrewshire	258.201	18.188
Edinburgh, City of	692.129	435.069
Eilean Siar	112.736	10.864
Falkirk	329.643	78.723
Fife	794.559	187.332
Glasgow City	1,340.488	443.947
Highland	460.032	196.440
Inverclyde	211.465	23.539
Midlothian	213.555	41.135
Moray	177.077	66.412
North Ayrshire	349.916	47.344
North Lanarkshire	807.745	140.573
Orkney Islands	105.550	14.090
Perth & Kinross	314.174	71.661
Renfrewshire	370.340	114.866

Column 1 *Local authority*	*Column 2* *Amount of revenue support grant £m*	*Column 3* *Amount of non-domestic rate income £m*
Scottish Borders	261.909	47.921
Shetland Islands	94.612	32.626
South Ayrshire	252.142	56.618
South Lanarkshire	434.876	427.417
Stirling	198.895	48.169
West Dunbartonshire	167.245	99.984
West Lothian	381.648	109.133
Scotland Total	11,214.339	3,474.000

SCHEDULE 2

Article 4

REVENUE SUPPORT GRANT 2025-2026

Column 1 *Local authority*	*Column 2* *Amount of revenue support grant £m*
Aberdeen City	315.983
Aberdeenshire	509.749
Angus	268.556
Argyll & Bute	224.708
Clackmannanshire	120.224
Dumfries & Galloway	345.960
Dundee City	341.777
East Ayrshire	300.364
East Dunbartonshire	261.366
East Lothian	207.882
East Renfrewshire	258.132
Edinburgh, City of	696.687
Eilean Siar	111.323
Falkirk	318.509
Fife	777.681
Glasgow City	1,335.185
Highland	473.902
Inverclyde	208.950

Column 1 *Local authority*	*Column 2* *Amount of revenue support grant £m*
Midlothian	211.080
Moray	179.808
North Ayrshire	343.538
North Lanarkshire	760.461
Orkney Islands	105.898
Perth & Kinross	313.235
Renfrewshire	359.806
Scottish Borders	259.766
Shetland Islands	96.103
South Ayrshire	252.361
South Lanarkshire	452.333
Stirling	197.222
West Dunbartonshire	176.208
West Lothian	379.442
Scotland Total	11,164.199

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 2026-2027 (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 2025-2026 (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 2025, which previously determined the amount of revenue support grant payable to each local authority in respect of the financial year 2025-2026 (article 5).

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ISBN 978-0-11-106610-2

£6.40

http://www.legislation.gov.uk/id/ssi/2026/118

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