SCOTTISH STATUTORY INSTRUMENTS

# 2010 No. 36

# RATING AND VALUATION

## The Non-Domestic Rate (Scotland) Order 2010

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| *Made - - - -* | *9th February 2010* |
| *Laid before the Scottish Parliament* | *10th February 2010* |
| *Coming into force - -* | *1st April 2010* |

The Scottish Ministers make the following Order in exercise of the powers conferred by sections 7B(1) and 37(1) of the Local Government (Scotland) Act 1975(**a**) and all other powers enabling them to do so.

**Citation and commencement**

**1.** This Order may be cited as the Non-Domestic Rate (Scotland) Order 2010 and comes into force on 1st April 2010.

**Non-domestic rate for 2010-2011**

**2.** For the purposes of section 7B of the Local Government (Scotland) Act 1975, the Scottish Ministers prescribe a rate of 40.7 pence per pound as the non-domestic rate to be levied throughout Scotland in respect of financial year 2010-2011.

*JOHN SWINNEY*
A member of the Scottish Executive

St Andrew's House,
Edinburgh
9th February 2010

(**a**) 1975 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), section 180(1) and 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, section 117(1) and Schedule 13, paragraph 43(c). 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).

## EXPLANATORY NOTE

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

This Order prescribes a rate of 40.7 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2010-2011. A rate of 48.1 pence in the pound was the figure prescribed by the Scottish Ministers as the non-domestic rate to be levied throughout Scotland for the financial year 2009-2010 (S.S.I. 2009/3).

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