POLICY NOTE

THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2015

SSI 2015/47

The above instrument is made in exercise of the powers conferred on the Scottish Ministers by sections 7B(1) and 37(1) of the Local Government (Scotland) Act 1975 and by all other enabling powers. The instrument is subject to the negative procedure.

Purpose of the Instrument

The purpose of this instrument is to set business rate poundage in Scotland of 48 pence for 2015-16.

Background

The UK Government has confirmed the 2015-16 business rate multiplier for England (equivalent to the Scottish standard poundage rate) at 48 pence. The Scottish Government's policy is to ensure that the business poundage rate in Scotland will not rise above the English rate during the lifetime of the 2011-2016 Parliament. This instrument will result in the poundage rate paid by Scottish businesses from 1 April 2015 being 48 pence. This will be the same as the equivalent rate applicable in England.

Consultation

There is no statutory requirement to consult on these Regulations.

Business and Regulatory Impact Assessment

No Business and Regulatory Impact Assessment is required because the present instrument will not impose new regulatory burdens on businesses, charities or the voluntary sector compared with the Non-Domestic Rate (Scotland) Order 2014 which it replaces.

Financial Implications

This instrument has no additional financial effects on the Scottish Government, local government or business.

Local Government Division
February 2015