POLICY NOTE

THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2020

SSI 2020/37

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

The purpose of this instrument is to set the non-domestic (business) rate poundage, also known as the basic property rate, in Scotland at 49.8 pence for 2020-21.

Policy objective

This instrument will result in the poundage paid by non-domestic properties in Scotland from 1 April 2020 being 49.8 pence.

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 2019 which it replaces.

Financial Implications

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

Scottish Government
Local Government and Communities Directorate
February 2020