SCOTTISH STATUTORY INSTRUMENTS

2021 No. 63

RATING AND VALUATION

The Non-Domestic Rate (Scotland) Order 2021

Made - - - -	*4th February 2021*
Laid before the Scottish Parliament	*8th February 2021*
Coming into force - -	*1st April 2021*

The Scottish Ministers make the following Order in exercise of the powers conferred by section 7B(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 2021 and comes into force on 1 April 2021.

Non-domestic rate for 2021-2022

2. For the purposes of section 7B of the Local Government (Scotland) Act 1975, the Scottish Ministers prescribe a rate of 49 pence per pound as the non-domestic rate to be levied throughout Scotland in respect of financial year 2021-2022.

KATE FORBES
A member of the Scottish Government

St Andrew's House,
Edinburgh
4th February 2021

(**a**) 1975 c.30. Section 7B was inserted by section 110(2) of the Local Government Finance Act 1992 (c.14) ("the 1992 Act") and amended by paragraph 100(4) of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39). Section 37(1) of the Local Government (Scotland) Act 1975 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 paragraph 43(c) of schedule 13 of the 1992 Act and by S.S.I. 2016/123. 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 49 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2021-2022. A rate of 49.8 pence in the pound was prescribed by the Scottish Ministers as the non-domestic rate to be levied throughout Scotland for the financial year 2020-2021 (S.S.I. 2020/37).

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