POLICY NOTE

THE NON-DOMESTIC RATE (SCOTLAND) ORDER 2021

SSI 2021/63

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 pence for 2021-22.

Policy objective

This instrument will result in the Basic Property Rate (i.e. poundage) paid by non-domestic properties in Scotland from 1 April 2021 to 31 March 2022 being 49 pence. This is 0.8 pence lower than the poundage in 2020-21 (which was 49.8 pence) and returns the poundage to its 2019-20 level.

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 2020 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 2021