



The Scottish Parliament
Pàrlamaid na h-Alba

Published 24 February 2017
SP Paper 92
4th Report, 2017 (Session 5)

Local Government and Communities Committee Comataidh Riaghaltas Ionadail is Coimhearsnachdan

Report on Subordinate Legislation



Published in Scotland by the Scottish Parliamentary Corporate Body.

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Local Government and Communities Committee

To consider and report on communities, housing, local government, planning and regeneration matters falling within the responsibility of the Cabinet Secretary for Communities, Social Security and Equalities.



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Graham Simpson
Scottish Conservative
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Scottish Conservative
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Andy Wightman
Scottish Green Party

The Non-Domestic Rate (Scotland) Order 2017

Introduction

1. The Non-Domestic Rate (Scotland) Order 2017 (SSI 2017/8) was laid on 19 January 2017. The Order is subject to negative procedure.
2. The Order was made in exercise of the powers conferred by section 7B(1) of the Local Government (Scotland) Act 1975 and by all other enabling powers.
3. The Order prescribes a rate of 46.6 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2017-2018. A rate of 48.4 pence in the pound was prescribed by the Scottish Ministers as the non-domestic rate to be levied throughout Scotland for the financial year 2016-2017 (SSI 2016/133).

Delegated Powers and Law Reform Committee Consideration

4. The Delegated Powers and Law Reform Committee considered this instrument at its meeting on 24 January 2017 and determined that it did not need to draw the attention of the Parliament to the instrument on any grounds within its remit.

Motion to Annul

5. On 10 February 2017, Andy Wightman lodged motion S5M-03997 to annul the Order.
6. The Local Government and Communities Committee considered the Order at its meeting on 22 February 2017 and took evidence from Derek Mackay, Cabinet Secretary for Finance and the Constitution, supported by Graham Owenson and Douglas McLaren from the Local Government Finance, Local Taxation Policy and Business Rates Unit, Scottish Government.
7. In advance of the meeting, Andy Wightman stated that he lodged the motion to annul to enable scrutiny of the rate proposed for 2017-18, namely the criteria used to set the rate, the extent to which a centrally-set Scottish rate can reflect differing property markets across Scotland, and the case for re-introducing a locally-set rate.
8. The Committee's debate on the motion can be found in the Official Report for its meeting on [its webpages](#).
9. Andy Wightman moved motion S5M-03997—

That the Local Government and Regeneration Committee recommends that the Non-Domestic Rate (Scotland) Order 2017 (SSI 2017/8) be annulled.

The motion was, with the agreement of the Committee, withdrawn. The Committee agreed to make no recommendation in relation to the Order.

