



Finance and Central Services Department
Local Government Constitution & Funding Division

Victoria Quay
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Finance Circular No. 6/2004

By E-mail

The Chief Executives
Heads of Revenue
Scottish Local Authorities

Copy to: Directors of Finance
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Your ref:
Our ref: ZCB/4/2 2004

14 April 2004

Dear Sir/Madam

LOCAL TAXATION: STATUTORY INSTRUMENTS

I am directed by the Scottish Ministers to advise you that a number of Statutory Instruments have been made and came into force on **1st April 2004**.

The Non-Domestic Rate (Scotland) Order 2004 (SSI 2004/59)

This Order prescribes a rate of 48.8 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of financial year 2004-05.

The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2004 (SSI 2004/91)

This Order further amends the Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Order 1997 to remove certain settlements from the Schedule of the order which should no longer be excluded from being an eligible rural settlement for rate relief purposes. These now eligible settlements are:

Gretna (Dumfries and Galloway)
High Valleyfield (Fife)
Lundin Links (Fife)
Twechar (East Dunbartonshire)
Springfield (Fife)
Findhorn (Moray)
Boddam (Aberdeenshire)
Stratheden (Fife)
Brookfield (Renfrewshire)
Queenzieburn (North Lanarkshire)



Murieston (West Lothian)

The Non-Domestic Rates (Levying) (Scotland) Regulations 2004 (SSI 2004/92)

The 2004 Regulations remove all reference to the transitional rate relief policy introduced in 2000-01 as it does not operate in the final year of a revaluation. The Regulations also roll forward the Small Business Rate Relief Scheme provisions and set the supplement on the poundage rate at 0.3p for those ratepayers who occupy a property with a rateable value of more than £25,000.

General

A separate copy of this Circular has been sent by e-mail to your Director of Finance, Head of Revenue, Brenda Campbell at the Convention of Scottish Local Authorities and Douglas Gillespie, Secretary of the Scottish Assessors Association. Copies of these Scottish Statutory Instruments will be available from The Stationery Office. The Instruments are also available on the HMSO web page under legislation at: www.hmso.gov.uk/.

Please contact me if you have any enquiries relating to these Statutory Instruments.

Yours faithfully

BILLY MCKENZIE

Policy Adviser

