

The Scottish Government Non Domestic Rating Account for the year ended 31 March 2022

**Laid before the Scottish Parliament
by the Scottish Ministers
1 December 2022**

Scottish Government Non-Domestic Rating Account Year to 31 March 2022

Table of Contents

Foreword	1
Statement of Accountable Officer's Responsibilities	6
Governance Statement	6
Independent auditor's report to the Auditor General for Scotland and the Scottish Parliament	7
Receipts and Payments Account for the year ended 31 March 2022	11
Statement of Balances as at 31 March 2022	12
Notes to the Account	13
Appendix A - Account Direction	14

Foreword

Statutory Background

1. All references to sections relate to the Local Government Finance Act 1992 as amended by Schedule 13 to the Local Government etc. (Scotland) Act 1994. All references to paragraphs relate to Schedule 12 of the Local Government Finance Act 1992.

2. This account is prepared under paragraph 6 of Schedule 12 to the Local Government Finance Act 1992 and shows:

2.1 Payments to Scottish Ministers in 2021-22 under paragraph 11(3) as amended by paragraph 176(19)(d) of Schedule 13 to the Local Government etc. (Scotland) Act 1994 in respect of the provisional amount of non-domestic rates estimated to be collectable in 2021-22 under paragraph 11(2) as amended by paragraph 176(19)(c) of Schedule 13 to the Local Government etc. (Scotland) Act 1994 and 12(5);

2.2 Payments made by Scottish Ministers in 2021-22 under paragraph 1 in respect of non-domestic rates distributed to the authorities in proportion to each local authority's 2020-21 mid-year non-domestic rates income return net of any prior year adjustments as specified in The Local Government Finance (Scotland) Order 2021;

2.3 Payments made to and by Scottish Ministers in 2021-22 under paragraphs 11(8), (9) and (10) in respect of prior year adjustments. Adjustments are necessary where the notified amount of an authority's non-domestic rating contribution for the year differs from the provisional amount referred to in paragraph 11(3), and also where the audited amount of an authority's non-domestic rating contribution for the year differs from the notified amount.

Pooling and Redistribution of Non-domestic Rates

3. Under the system of local government finance which began on 1 April 1993, the yield of non-domestic rates was paid to the Secretary of State for Scotland by local authorities who collect non-domestic rates from businesses in their areas. The non-domestic rates are thus, in effect, pooled. These sums are redistributed to authorities in proportion to each local authority's most recent prior year mid-year non-domestic rates income return net of any prior year adjustments available at the time of calculation. For example if local authority "A" has recorded that it expected to collect 10% of the total non-domestic rates to be collected in Scotland in the most recent prior year then it is allocated 10% of the distributable amount of non-domestic rates for the year in question.

4. The distributable amount is set with reference to the forecast non-domestic rates income to be collected for the year, the accumulated balance on the non-domestic rates account and the overall financial outlook for the Scottish Government. Since 2018-19 the Scottish Fiscal Commission (SFC) has been responsible for preparing the forecast for non-domestic rates income to be collected. The forecast of non-domestic rates income for the year is developed based on a number of

factors (including the impact of any revaluation, an assessment of likely successful appeals losses, the level at which the poundage is set and the package of reliefs that Ministers wish to put in place).

5. The operation of the pool is now governed by Section 108 of the Act and Schedule 12 to the Act in addition to the Non-domestic Rating Contributions (Scotland) Regulations 1996 (S.I. 1996/3070). Following the devolution of local government finance in Scotland to the Scottish Executive on 1 July 1999, as set out in the Scotland Act 1998, these sums became due to Scottish Ministers and redistribution also became their responsibility.

6. The purpose of the account is to demonstrate that when financial years are taken together all non-domestic rates paid to Scottish Ministers are redistributed to authorities.

7. Non-domestic rates paid to and by Scottish Ministers are credited to or drawn from the Scottish Consolidated Fund. There is no separate fund through which these monies pass. Scottish Ministers are, however, required to maintain a “Non-domestic Rating Account” for each financial year. They must credit to the account, as items of account, non-domestic rates received by them and must debit to the account payments made to authorities in the course of the year.

8. In order to avoid unnecessary cash transfers between Scottish Ministers and local authorities, only net payments are made, reflecting the net balance of sums due to be paid by them to authorities and of sums due from authorities to them. However, if the non-domestic rating account showed only net payments it would give an uninformative picture of the operation of the non-domestic rating system. The account therefore shows as items of account all the non-domestic rate entitlements and liabilities which have been discharged, rather than merely cash sums received or paid out.

9. In accordance with paragraph 176(19c) of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (and the appropriate Non-domestic Rating Contributions (Scotland) Regulations) contributions from authorities to Scottish Ministers have been based on each authority’s “provisional amount” (calculated by the authorities themselves at the beginning of each financial year). This amount represents the non-domestic rates which the levying authorities estimate will be collectable from non-domestic ratepayers in the area of the authority. The authority is liable to pay that amount to Scottish Ministers during the year. An authority may, in prescribed circumstances, recalculate its provisional contribution during the year if the amount of rates collectable falls below that originally estimated. Each authority is also required to recalculate its contribution after the year ends. As a result, it may be required to make further payments to Scottish Ministers if the result of this calculation is greater than the provisional amount, or Scottish Ministers may be required to reimburse the authority for any overpaid contributions.

10. With effect from 1 April 2012 the Scottish Ministers introduced the Business Rates Incentivisation Scheme to incentivise local government to exceed the non-domestic rates income expected to be collected within their area. This original Scheme was revised with effect from 1 April 2014. Under the terms of both

Schemes any local authority that exceeds its non-domestic rate tax base growth target, set by Scottish Ministers, retains 50 per cent of that additional income. As a result of the impact of COVID-19, £541 million in 2021-22 of non-domestic rates income has been converted to General Revenue Grant for the cost of COVID-19 reliefs introduced by the Scottish Government (worth £972 million in 2020-21). These reliefs included 100% relief for properties in the retail, hospitality, leisure and aviation (RHLA) sectors in 2021-22. In recognition of this, and that the Scottish Government continues to protect local government from the risk of any further non-domestic rates income losses, Scottish Ministers confirmed that the Business Rates Incentivisation Scheme had been suspended for both 2020-21 and 2021-22. Any retention, in respect of 2019-20, can be retained for 1 year only due to the suspension of the scheme and will be accounted for, and reflected within, the 2022-23 Non-domestic Rating Account. Further details on the [outcome of the 2019-20 Business Rates Incentivisation Scheme](#) and Scottish Ministers decision to temporarily suspend the scheme can be found online.

11. It is unlikely that the aggregate of payments into the pool in any one year will exactly equal the estimates used to calculate the Distributable Amount. As a result, the sum of the items credited to the account in any one year may be higher or lower than payments debited to the account in that year. If there is a surplus, it is carried forward by debiting the account for the year and crediting the next year's account, so increasing the amount available for potential redistribution the following year. A deficit is carried forward by crediting the account for the year and debiting the next year's account (Schedule 12, Paragraph 8). This account demonstrates that, looking at the non-domestic rates account over a number of years, all non-domestic rates paid to Scottish Ministers are redistributed to authorities.

12. As noted above the distribution of non-domestic rates is operated on a pooled basis and is derived from a series of estimates.

13. The Distributable Amount for 2021-22 of £2,631 million was originally calculated in January 2021 as part of the 2021-22 local government finance settlement. However the distributable amount of non-domestic rates was subsequently reduced by £541 million to reflect the package of measures to support businesses impacted by COVID-19 resulting in a revised distributable amount of £2,090 million.

14. Estimates in respect of the impact of the unresolved appeals were taken into account in setting the Distributable Amount for 2021-22. During the 2010 Revaluation non-domestic subjects with a total rateable value of £4,946 million had appealed against the valuation set in April 2010. Non-domestic subjects with a total rateable value of £5,394 million have appealed against the revaluation set in April 2017. The rateable value of the 2017 and 2010 revaluation appeals that were outstanding at 31 March 2022 was £414 million and £21 million respectively.

15. It is in the nature of the process that the various estimates above will require to be updated in the light of improved or additional information. This additional information can include policy decisions on the annual rates poundage and on reliefs

and supplements. The calculation of Distributable Amounts going forward will reflect revised estimates for these variables.

16. The level of funding to Local Authorities in a financial year is not affected by variations in the levels of non-domestic rates receipts; equivalent adjustments are made to the levels of General Revenue Grant paid by the Scottish Government. Those sums are not reflected in this account. The Scottish Government Consolidated Accounts report the funding provided to Local Government as a whole within the Social Justice, Housing and Local Government Portfolio. An explanation of [Local Government funding](#) can be found online.

17. Local authorities initially notified the Scottish Government that their total Provisional Contributable Amount was going to be £2,062.1 million however this total was reduced in-year by £7.763 million following an agreed downward calculation of the amount contributed by Shetland Islands Council. This has been split between £6 million for prior year changes and £1.7 million for 2021-22. The NDRI downward calculation is mainly as a result of a backdated appeal going back to April 2017.

Review of 2021-22

18. In 2021-22 Scottish Ministers received £2,064.6 million of non-domestic rates and £2,204.6 million was paid to authorities. The amount received was less than that paid out which resulted in a deficit of £140 million in 2021-22. As noted above, appropriate adjustments were made to the level of General Revenue Grant to Local Authorities in year because the amounts collected were lower than estimated.

19. The balance brought forward on the account at 1 April 2021 was a deficit (or debit) of £60.0 million. To this is added the deficit for the year of £140 million, which leaves an overall deficit (or debit) on the account of £200 million at 31 March 2022. This debit will be taken into account when considering the amount to be paid to authorities in future years.

20. The budget concerned with this expenditure is that for the Scottish Government: Social Justice, Housing and Local Government Portfolio. [The Scottish Government Consolidated Accounts](#) can be accessed on the Scottish Government website.

21. The 2021-22 collection rate profile of non-domestic rates income has been broadly consistent with that seen in previous years albeit with a one month lag. This is in part related to councils issuing bills later than usual due to the announcement in March 2020 of COVID-19 non-domestic rates reliefs. The Scottish Government provided £972 million in rates reliefs which was reflected in the non-domestic rates distributable amount in 2020-21, with a further £541 million of rates relief in 2021-22.

22. To support a sustainable recovery for businesses, the 2021-22 Scottish Budget delivered an unprecedented reduction in the poundage mid-revaluation alongside a package of non-domestic rates relief, including a 12-month extension of the 100 per cent relief for properties in the retail, hospitality, leisure and aviation sectors which was introduced in 2020-21. The [Scottish Fiscal Commission's](#)

[forecasts for non-domestic rates income and reliefs](#) can be accessed on the Scottish Fiscal Commission website.

23. The full impact of COVID-19 on long term non-domestic rates income remains uncertain.

Statement of Accountable Officer's Responsibilities

24. Under paragraph 6 of Schedule 12 to the Local Government Finance Act 1992, the Director-General Communities is required to prepare a statement of accounts for each financial year in the form and on the basis determined by Scottish Ministers. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at year end.

25. The responsibilities of the Accountable Officer are described in the Memorandum to Accountable Officers from the Principal Accountable Officer published in the Scottish Public Finance Manual.

Governance Statement

26. A separate statement is not given for the Non-domestic Rating Account as it is not the account of a separate entity but an extract account of the Scottish Consolidated Fund. The [Scottish Consolidated Fund Accounts for the year ended 31 March 2022](#) can be accessed on the Scottish Government website.

27. The Governance Statement given by the Principal Accountable Officer for the accounts of the Scottish Consolidated Fund covers all of the receipts and payments relating to the Non-domestic Rating Account. I have provided assurances to the Principal Accountable Officer on the systems of internal control within the Social Justice Housing and Local Government Portfolio, including those relating to Non-domestic Rating.

Paul Johnston

Paul Johnston
Accountable Officer
Director-General Communities
28 November 2022

Independent auditor's report to the Auditor General for Scotland and the Scottish Parliament

Reporting on the audit of the financial statements

Opinion on financial statements

I have audited the financial statements in the Scottish Government Non-Domestic Rating Account for the year ended 31 March 2022 under Schedule 12 of the Local Government Finance Act 1992. The financial statements comprise the Receipts and Payments Account, Statement of Balances and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and the receipts and payments basis.

In my opinion the accompanying financial statements:

- properly present in accordance with Schedule 12 of the Local Government Finance Act 1992 as amended by Schedule 13 of the Local Government etc (Scotland) Act 1994 and directions made thereunder by the Scottish Ministers the receipts and payments of the account for the year ended 31 March 2022 and the balances held at that date; and
- have been prepared in accordance with the requirements of Schedule 12 of the Local Government Finance Act 1992 and directions made thereunder by the Scottish Ministers.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the [Code of Audit Practice](#) approved by the Auditor General for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed by the Auditor General on 25 June 2020. The period of total uninterrupted appointment is 2 years. I am independent of the account in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided to the account. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Accountable Officer for the financial statements

As explained more fully in the Statement of Accountable Officer's Responsibilities, the Accountable Officer is responsible for the preparation and proper presentation of financial statements in accordance with the financial reporting framework, and for

such internal control as the Accountable Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the account is complying with that framework;
- identifying which laws and regulations are significant in the context of the account;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the account's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skillfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on regularity of receipts and payments

Opinion on regularity

In my opinion in all material respects:

- the receipts and payments in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and
- the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the payments shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

Responsibilities for regularity

The Accountable Officer is responsible for ensuring the regularity of receipts and payments. In addition to my responsibilities in respect of irregularities explained in the audit of the financial statements section of my report, I am responsible for expressing an opinion on the regularity of receipts and payments in accordance with the Public Finance and Accountability (Scotland) Act 2000.

Reporting on other requirements

Other information

The Accountable Officer is responsible for the other information in the Scottish Government Non-Domestic Rating Account. The other information comprises the Foreword and Statement of Accountable Officer's Responsibilities.

My responsibility is to read all the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon except on the Foreword to the extent explicitly stated in the following opinion prescribed by the Auditor General for Scotland.

Opinions prescribed by the Auditor General for Scotland on the Foreword

In my opinion, based on the work undertaken in the course of the audit, the information given in the Foreword for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

I am required by the Auditor General for Scotland to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual report and accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with the Public Finance and Accountability (Scotland) Act 2000 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Michael Oliphant

Michael Oliphant FCPFA

Audit Scotland

4th Floor

102 West Port

Edinburgh

EH3 9DN

28 November 2022

Receipts and Payments Account for the year ended 31 March 2022

	2021-22 £	2020-21 £
Contributions from authorities (Note 2)	2,054,379,344	1,916,327,271
Gross additional receipts as a result of interim recalculations for 2020-21 (Note 4)	10,126,717	40,447,168
Gross additional receipts as a result of interim recalculations for 2019-20		12,484,559
Gross additional receipts as a result of final recalculations for 2019-20	72,274	
Total Contributions	<u>2,064,578,335</u>	<u>1,969,258,998</u>
Sums paid to authorities as the Distributable Amount (Note 3)	2,090,000,000	1,868,030,000
Gross additional sums paid as a result of interim recalculations for 2020-21 (Note 4)	105,909,318	44,862,707
Gross additional sums paid as a result of interim recalculations for 2019-20		141,228,589
Gross additional sums paid as a result of final recalculations for 2019-20	8,665,229	
Total Distributions	<u>2,204,574,547</u>	<u>2,054,121,296</u>
Net sums paid to/(paid from) the account during the year	(139,996,212)	(84,862,298)

The notes on page 13 form part of these accounts.

Statement of Balances as at 31 March 2022

	2021-22	2020-21
	£	£
Balance as at 1 April	(59,991,473)	24,870,825
Add surplus/(deficit) of contributions over amounts distributed for the year	(139,996,212)	(84,862,298)
Balance as at 31 March (Note 1)	(199,987,685)	(59,991,473)

Paul Johnston

Paul Johnston

Accountable Officer

Director-General Communities

28 November 2022

The Accountable Officer authorised these statements for issue on 28 November 2022

Notes to the Account

1. The “Non-domestic Rating Account” for each financial year is audited by Audit Scotland appointed by the Auditor General for Scotland. It shows, as items of account (rather than actual cash), sums paid to and from the account during 2021-22 (Schedule 12, paragraph 7). The surplus or deficit in any financial year is carried forward to the next financial year as shown in the Statement of Balances. (Schedule 12, paragraph 8). The balance on the account is taken into consideration when calculating the distributable amount. This ensures, that when financial years are taken together, all non-domestic rates paid to Scottish Ministers are redistributed to authorities.
2. Each levying authority is required to calculate the non-domestic rating contribution for the year before it begins (the provisional amount; Schedule 12, paragraph 11(2) as amended by paragraph 176(19c) of Schedule 13 to the Local Government etc (Scotland) Act 1994) and the authority is required to do a final calculation after the year ends (Schedule 12, paragraph 11(5)). The provisional amount is paid during the year in such instalments as Scottish Ministers direct (Schedule 12, paragraph 11(4)). Contributions from authorities in respect of the provisional amount for 2021-22 totalled £2,054.4 million, net of the downward calculation.
3. Scottish Ministers paid out the Distributable Amount of £2,090 million for 2021-22 (Schedule 12, paragraph 9) as set out in the Local Government Finance (Scotland) Order 2021. The Distributable Amount is paid to authorities in proportion to each local authority’s 2020-21 mid-year non-domestic rates income return net of any prior year adjustments.
4. Due to the nature of the non-domestic rates returns cycle the interim returns for any given year are received after the Account is prepared. By 31 March 2022 all interim payments (£105.9 million) and interim receipts (£10.1 million) in respect of interim adjustments to the provisional contributable amounts for 2020-21 had been completed. In addition, the final payments (£8.7 million) and final receipts (£72,274) in respect of 2019-20 have now been completed. These final amounts were not available at the completion time of the 2020-21 account as a direct impact of the delays in receiving the necessary returns caused by COVID-19. Both the 2020-21 interim payments and receipts and the 2019-20 final payments and receipts are included within this Account.
5. The accounts are prepared on a receipts and payments basis in accordance with the requirements of the Local Government Finance Act 1992.

Paul Johnston

Paul Johnston
Accountable Officer
Director-General Communities
28 November 2022

Appendix A - Account Direction



NON-DOMESTIC RATING ACCOUNT

DIRECTION BY THE SCOTTISH MINISTERS

1. The Scottish Ministers, in pursuance of paragraph 6(1) of Schedule 12 to the Local Government Finance Act 1992, hereby give the following direction.
2. The account which it is the duty of the Scottish Ministers to prepare in respect of the financial year ended 31 March 2014 and in respect of any subsequent financial year, shall comprise:
 - 2.1. a foreword;
 - 2.2. a receipts and payments account;
 - 2.3. a statement of balances; and
 - 2.4. notes to the account.
3. The account shall properly present the receipts and payments for the financial year and balances at the financial year-end, and shall be drawn up in such a form as will enable the information described in the attached schedule to be separately identified.
4. The Scottish Ministers shall send copies of the account to the Auditor General for Scotland as soon as possible after the end of the financial year, and in any case not later than 30 September in each year
5. This direction shall be reproduced as an appendix to the statement of accounts. The direction given on 23 November 2001 is hereby revoked.



Signed by the authority of the Scottish Ministers
Dated 18 June 2014

SCHEDULE

NON-DOMESTIC RATING ACCOUNT

Foreword

6. The foreword shall, *inter alia*:

- 6.1. describe the statutory background to the account;
- 6.2. provide a review of the year of account; and
- 6.3. provide details of any future developments affecting the account.

Receipts and payments account

7. The receipts and payments account shall show, *inter alia*:

7.1. The total contributions received, analysed between:

- 7.1.1. contributions from levying authorities; and
- 7.1.2. additional rates collected in respect of prior years.

7.2. The total distributions made, analysed between:

- 7.2.1. amounts redistributed to levying authorities in the current year;
and
- 7.2.2. repayments of excess contributions made in previous years.

7.3. the surplus of contributions over amounts distributed in the year or, if appropriate, the surplus of the amounts distributed over the contributions for the year.

7.4. corresponding amounts for the previous financial year.

Statement of balances

8. The statement of balances shall show:

8.1. the balance at the beginning of the financial year (described as “Balance at 1 April 20.....”);

8.2. the surplus of the contributions over the amounts distributed or, if appropriate, the surplus of the amounts distributed over the contributions for the year;

8.3. the balance at the end of the financial year (described as “Balance at 31 March 20.....”);

8.4. corresponding amounts for the previous financial year.

Notes to the account

9. The notes to the accounts shall give, *inter alia*:

- 9.1. an explanation of the arrangements for the audit of the account, the treatment for netting-off amounts due to and from levying authorities and the treatment of surpluses and deficits;
- 9.2. an explanation of the arrangements for payment of provisional amounts by levying authorities; and
- 9.3. an analysis and explanation of amounts shown in the receipts and payments account where it is considered that these will lead to a better understanding of the statement of account.



© Crown copyright 2022

OGL

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3 or write to the Information Policy Team, The National Archives, Kew, London TW9 4DU, or email: psi@nationalarchives.gsi.gov.uk.

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at www.gov.scot

Any enquiries regarding this publication should be sent to us at

The Scottish Government
St Andrew's House
Edinburgh
EH1 3DG

ISBN: 978-1-80525-294-8 (web only)

Published by The Scottish Government, December 2022

Produced for The Scottish Government by APS Group Scotland, 21 Tennant Street, Edinburgh EH6 5NA
PPDAS1181122 (12/22)

W W W . G O V . S C O T