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[redacted]

Our Reference: 202200331711
Your Reference: Letter from The Scottish Grocers Federation

2 December 2022

Dear Luke,

Thank you for your letter of 21 November 2022 to the Deputy First Minister regarding non-domestic rates. I am responding as I have portfolio responsibility for the issues you raise.

Thank you for sharing information about your sector and proposals relating to non-domestic rates in 2023-24. Decisions on non-domestic rates will be taken as part of the Scottish Government's forthcoming budget in line with the Framework for Tax 2021 and prevailing economic conditions, as well as the make-up of the tax base

On 15 December, the Deputy First Minister will present his spending plans for the next year to the Scottish Parliament as part of the 2023-24 Scottish Budget. This will provide certainty on Scotland's spending and tax choices, including non-domestic rates decisions, based on our progressive values.

I hope this information is helpful.

Yours sincerely

TOM ARTHUR

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Tha Ministearanna h-Alba, an luchd-comhairleachaidh sònraichte agus Rùnaire Maireannach fo chumhachan Achd Coiteachaidh (Alba) 2016. Faicibh www.lobbying.scot

