

Minister for Public Finance, Planning & Community Wealth
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Our Reference: 202200331839
Your Reference: SBBS - budget

5 December 2022

Dear [redacted],

Thank you for your email of 21 November 2022 to the Deputy First Minister regarding the Small Business Bonus Scheme and the Scottish Budget 2023-24. I am responding as I have portfolio responsibility for the issues you raise.

Thank you for sharing your proposals relating to the Small Business Bonus Scheme 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 reliefs, based on our progressive values.

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

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