



SCOTTISH EXECUTIVE

Finance and Central Services Department
Local Government Finance Division

Victoria Quay
Edinburgh EH6 6QQ

Finance Circular No. 3/2006
By E-Mail

Chief Executives, Scottish Local Authorities

Copy to: Directors of Finance
Heads of Revenue
COSLA
Scottish Assessors Association

Telephone: 0131-244 7012
Fax: 0131-244 7020
laura.sexton@scotland.gsi.gov.uk
<http://www.scotland.gov.uk>

Your ref:
Our ref: B412762

23 March 2006

Dear Sir/Madam

LOCAL TAXATION: STATUTORY INSTRUMENTS

I am writing to let you know about a number of non-domestic rating Statutory Instruments that have been laid before the Scottish Parliament and come into force on 1 April 2006.

INSTRUMENTS COMING INTO FORCE ON 1 APRIL 2006

The Non-Domestic Rate (Scotland) Order 2006 (SSI 2006/92)

This Order prescribes a rate of 44.9 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2006-2007.

The Non-Domestic Rating (Rural Areas and Rateable Value Limits) (Scotland) Amendment Order 2006 (SSI 2006/125)

This Order amends the Non-domestic rating (Rural Areas and Rateable Value limits) (Scotland) Order 2005 (the 2005 Order) by substituting a new schedule which adds or removes certain localities from column 2 of Schedule 1 to the 2005 Order. This is because the population of those localities has either fallen below or risen above 3000.

The Non-Domestic Rating (Electronic Communications) (Scotland) Order 2006 (SSI number still to be assigned)

This Order enables local authorities to issue bills for business rates electronically, rather than by paper, to those who wish it. The Order provides that the bills can be issued either by e-mail to the individual, or by making the bill available within a website. This will bring the position in Scotland into line with that south of the Border. In order for a ratepayer to receive their bill in an electronic format, both parties - the individual rate payer and the local authority itself - must agree that the bill is to be issued electronically.



The Council Tax (Electronic Communications) (Scotland) Order 2006 (SSI 2006/67)

This Order enables local authorities to issue bills for council tax electronically, rather than by paper, to those who wish it. The Order provides that the bills can be issued either by e-mail to the individual, or by making the bill available within a website. This will bring the position in Scotland into line with that south of the Border. In order for a council tax payer to receive their bill in an electronic format, both parties - the individual council tax payer and the local authority itself - must agree that the bill is to be issued electronically.

The Valuation and Rating (Exempted Classes) (Scotland) Order 2006 (SSI number still to be assigned)

This Order makes provision for the exemption from rating for offshore electricity generators such as wind farms and wave and tidal operators etc. .

The Non-Domestic Rates (Levying) (Scotland) (No2) Regulations 2006 (SSI 2006/158)

This Order makes provision for the arrangements for the Small Business Rates Relief Scheme in 2006-07 and the Transitional Arrangements Scheme in 2006-07.

General

A separate copy of this Circular has been sent by e-mail to your Director of Finance and Head of Revenue, COSLA and to Mike Lithgow, Secretary of the Scottish Assessors Association. All the Instruments should be available shortly from the Office of the Queens Printer for Scotland at www.oqps.gov.uk/scotlegislation/scot_si.htm. We are in the process of updating the business rates section of the Local Government Finance website www.scotland.gov.uk/businessrates to provide links directly to these Instruments on the OQPS web pages.

If you have any queries relating to these Instruments please contact Laura Sexton on 0131 244 7047 or e-mail Laura at laura.sexton@scotland.gsi.gov.uk .

Yours faithfully

Nikola Plunkett

NIKOLA PLUNKETT
Local Taxation Team Leader