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**Local Government Finance Circular No. 15/2010**

By email

Chief Executives and Directors of Finance of Scottish Local Authorities  
Chief Executive, Convention of Scottish Local Authorities (COSLA)

Our ref: B4475113  
20 December 2010

Dear Chief Executive/ Director of Finance

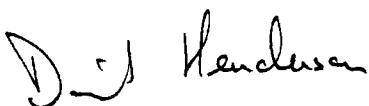
**NON-DOMESTIC (BUSINESS) RATE POUNDAGE FOR 2011-12**

1. This Local Government Finance Circular provides local authorities with details of the 2011-12 poundage rate. In addition, it reminds councils of the need for prompt repayment of any overpaid non-domestic rates.
2. The 2011-12 Non-Domestic Rate poundage rate has been set today at **42.6** pence by the Scottish Government. This is the same as the provisional multiplier for business in England announced by the UK Government on 14 December 2010.
3. Finance Circular number 14/2010 set the large business supplement of 0.7 pence for property with a rateable value over £35,000 and other non-domestic rate thresholds that will apply in 2011-12, such as for the Small Business Bonus Scheme (SBBS).
4. Councils are also reminded that, particularly in the current economic climate, any repayment of non-domestic rates due to businesses should be made as soon as possible. This is particularly important where the business rates liability reduces as a result of a successful valuation appeal.

**Enquiries relating to this Circular**

5. Any enquiries relating to this Circular should be addressed to: Marianne Cook, 0131 244 5328, [marianne.cook@scotland.gsi.gov.uk](mailto:marianne.cook@scotland.gsi.gov.uk)

Yours faithfully



**David Henderson**  
Deputy Director, Local Government Division