

EXPLANATORY NOTE

(This note is not part of the Order)

This Order prescribes a rate of 45 pence in the pound as the non-domestic rate to be levied throughout Scotland in respect of the financial year 2012-2013. A rate of 42.6 pence in the pound was the figure prescribed by the Scottish Ministers as the non-domestic rate to be levied throughout Scotland for the financial year 2011-2012 ([S.S.I. 2010/457](#)).