

PLANNING (SCOTLAND) ACT 2019

EXPLANATORY NOTES

OVERVIEW OF THE ACT

PART 5 – INFRASTRUCTURE LEVY

Section 55: Guidance

273. Section 55(1) of the Act makes provision allowing the Scottish Ministers to issue guidance to local authorities that deals with how the infrastructure-levy functions conferred on them by regulations are to be discharged, and how the income from the infrastructure levy should be spent. Subsection (2) sets out that local authorities must have regard to any such guidance and subsection (3) allows the guidance to be addressed to: an individual local authority; more than one local authority identified in the guidance; or to all local authorities. Subsection (4) requires the Scottish Ministers to make any such guidance publicly available. Subsection (5) makes provision allowing the Scottish Ministers to vary the guidance or revoke it.
274. Subsection (6) clarifies that income from an infrastructure levy, for the purposes of the guidance, includes income from financial penalties charged for late payment.