



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 3

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

33 Civil penalties for failure to comply with local authority information notices and for failure to notify changes in circumstances

- (1) A person is liable to pay a penalty if the person—
 - (a) fails to comply with a local authority information notice within the period mentioned in section 27(2),
 - (b) fails to comply with section 28(2) within the period mentioned in section 28(4).
- (2) Where a person becomes liable to a penalty under subsection (1)(a), the authorised officer must give a notice to the person (a “penalty notice”) stating—
 - (a) that the person has failed to comply with the local authority information notice,
 - (b) that the person is liable to a penalty of—
 - (i) £95, where the penalty relates to a notice given under section 27(1),
 - (ii) £370, where the penalty relates to a notice given under section 27(3),and
 - (c) that the person has a right of appeal under section 34(1).
- (3) Where a person becomes liable to a penalty under subsection (1)(b), the authorised officer must give a notice to the person (a “penalty notice”) stating—
 - (a) that the person has failed to comply with section 28(2),
 - (b) that the person is liable to pay a penalty of £370, and
 - (c) that the person has a right of appeal under section 34(1).
- (4) An authorised officer may mitigate or remit any penalty under this section.
- (5) The Scottish Ministers may by regulations make provision increasing or decreasing any sum for the time being set out in subsections (2)(b)(i) and (ii) and (3)(b).

Status: This is the original version (as it was originally enacted).

- (6) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (5) before the Scottish Parliament, the Scottish Ministers must consult such persons as they consider appropriate.
- (7) Regulations under subsection (5) may make transitional, transitory or saving provision.
- (8) Regulations under subsection (5) are subject to the affirmative procedure.
- (9) The Scottish Ministers may by regulations make further provision about penalty notices under this section, including in particular—
 - (a) the form of penalty notices,
 - (b) how penalty notices may be given (for example, enabling a notice to be given to a person either by name or by such description as may be set out in the regulations).
- (10) Regulations under subsection (9)—
 - (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (11) Regulations under subsection (9) are subject to the negative procedure.