

PLANNING (SCOTLAND) ACT 2019

EXPLANATORY NOTES

OVERVIEW OF THE ACT

PART 5 – INFRASTRUCTURE LEVY

Section 54: Power to provide for a levy

- 256. Section 54(1) of the Act makes provision allowing the Scottish Ministers to establish and make provisions about an infrastructure levy by making regulations. Any regulations made under this section will be subject to affirmative parliamentary procedure (see section 61(3)). Section 61(4) also provides that before making regulations under section 54(1), the Scottish Ministers must consult any local authority that may be affected by the regulations and any other persons they consider appropriate.
- 257. Section 54(2) defines an infrastructure levy. It is a levy payable to a local authority, in respect of development wholly or partly within the authority's area, the income from which must be used to fund, or contribute to the funding of, infrastructure projects.
- 258. Subsection (3) introduces schedule 1 of the Act, which gives more detail on the regulation-making powers provided for in subsection (1).