

**Status:** This version of this cross heading contains provisions that are prospective.

**Changes to legislation:** Planning (Scotland) Act 2019, Cross Heading: Collection and enforcement is up to date with all changes known to be in force on or before 03 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

PROSPECTIVE

## SCHEDULE 1 INFRASTRUCTURE-LEVY REGULATIONS

### *Collection and enforcement*

- 8 Infrastructure-levy regulations may—
- (a) make provision about the collection of—
    - (i) payable amounts, and
    - (ii) penalties imposed by virtue of paragraph 9,
  - (b) enable local authorities to confer—
    - (i) powers of entry (except in relation to a dwelling-house) for the purpose of investigating liability for infrastructure levy, and
    - (ii) powers to seize things found in the course of investigating liability for infrastructure levy,
  - (c) make it an offence to evade, or reduce liability to pay, infrastructure levy (or attempt to do so) by—
    - (i) withholding information,
    - (ii) providing information that is false or misleading,
    - (iii) otherwise obstructing the investigation of someone's infrastructure-levy liability, or
    - (iv) causing another person to do any of those things.

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.S.I. 2019/377, reg. 9 by [S.S.I. 2019/411 reg. 2](#)
- specified provision(s) amendment to earlier commencing S.S.I. 2021/101, regs. 3, 4 by [S.S.I. 2021/291 reg. 2](#)