

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

**Changes to legislation:** Planning (Scotland) Act 2019, Paragraph 8 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](#)