



Planning (Scotland) Act 2019

2019 asp 13

PART 5

INFRASTRUCTURE LEVY

55 Guidance

- (1) The Scottish Ministers may issue guidance to local authorities dealing with—
 - (a) how they are to discharge the infrastructure-levy functions conferred on them by regulations under section 54, and
 - (b) how infrastructure-levy income should be spent.
- (2) Local authorities must have regard to any guidance under subsection (1) that is addressed to them.
- (3) Guidance under subsection (1) may be addressed to—
 - (a) an authority, or more than one authority, identified in the guidance, or
 - (b) all authorities.
- (4) The Scottish Ministers must make guidance issued under subsection (1) publicly available.
- (5) The power under subsection (1) to issue guidance includes the power to—
 - (a) issue guidance that varies guidance issued under that subsection, and
 - (b) revoke guidance issued under that subsection.
- (6) In subsection (1)(b), “infrastructure-levy income” includes monies collected as financial penalties imposed by virtue of paragraph 9 of schedule 1.