



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 3

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

34 Penalties under section 33: appeals

- (1) A person who is given a penalty notice under section 33 may appeal to [^{F1}the First-tier Tribunal for Scotland] against the amount of penalty imposed.
- (2) An appeal must be made before the end of the period of 28 days beginning with the day on which the penalty notice is given.
- (3) The making of an appeal under subsection (1) against the amount of penalty imposed by a penalty notice given under section 33(2)—
 - (a) is to be treated as an appeal against the amount of that penalty and any other penalty imposed on the appellant under section 33 in relation to the information to which the penalty notice relates,
 - (b) does not prevent an authorised officer giving the appellant a further local authority information notice under section 27(3) or penalty notice under section 33 in relation to that information.
- (4) On an appeal [^{F1}the First-tier Tribunal for Scotland] may mitigate or remit any penalty under section 33 if it is satisfied that the penalty is excessive.
- (5) The Scottish Ministers may by regulations make further provision about appeals under this section, including in particular—
 - (a) information to be included in, and documents to be submitted with, such an appeal,
 - (b) the procedure to be followed in such an appeal,
 - (c) the period within which such an appeal is to be disposed of.
- (6) Regulations under subsection (5)—
 - (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (7) Regulations under subsection (5) are subject to the negative procedure.

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 34 is up to date with all changes known to be in force on or before 11 April 2024. 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

- (8) Before making regulations under subsection (5), the Scottish Ministers must consult such persons as they consider appropriate.

Textual Amendments

- F1** Words in s. 34 substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 12(3)** (with sch. 1 paras. 1-4, 13-20)

Commencement Information

- I1** S. 34(1)-(4) in force at 1.4.2021 by [S.S.I. 2020/327](#), **sch.**
I2 S. 34(5)-(8) in force at 5.11.2020 by [S.S.I. 2020/327](#), **sch.**

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)