

# **PLANNING (SCOTLAND) ACT 2019**

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## **EXPLANATORY NOTES**

### **OVERVIEW OF THE ACT**

#### **PART 5 – INFRASTRUCTURE LEVY**

##### *Schedule 1: Infrastructure-levy regulations*

##### *Collection and enforcement*

264. Paragraph 8 deals with collection and enforcement of the levy. Paragraph 8(a) makes provision for infrastructure-levy regulations to set out how the levy and any penalties for late payment can be collected. Paragraph 8(b) allows the regulations to enable local authorities to give powers to officers of the authority or others to enter premises (other than dwelling houses) and to seize items as part of investigating liability for the levy. Paragraph 8(c) allows the regulations to make it an offence to evade the infrastructure levy or reduce the liability to pay (or attempt to do so) by withholding information, providing false or misleading information, obstructing the investigation of liability to pay the levy or causing another person to do these things. The maximum penalties that would apply to an offence established in accordance with paragraph 8 are set out in paragraph 16.