
Status: This version of this cross heading contains provisions that are prospective.
Changes to legislation: Planning (Scotland) Act 2019, Cross Heading: Accounting requirements 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

Accounting requirements

- 13 (1) Infrastructure-levy regulations may make provision about the accounts that local authorities are to keep in connection with—
- (a) the exercise of their functions under infrastructure-levy regulations, and
 - (b) their expenditure of infrastructure-levy income.
- (2) In sub-paragraph (1), “infrastructure-levy income” includes monies collected as financial penalties imposed by virtue of paragraph 9.

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Changes to legislation:

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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](#)