

SCHEDULE 1  
INFRASTRUCTURE-LEVY REGULATIONS

*Appeals*

- 12 Infrastructure-levy regulations may—
- (a) establish a process for appealing against a decision—
    - (i) that infrastructure levy is payable, or
    - (ii) about what the payable amount is,
  - (b) provide that such an appeal is to be made to—
    - (i) the Scottish Ministers, or
    - (ii) a person appointed by them,
  - (c) enable the person to whom such an appeal is made to set rules (or further rules, in addition to those set by the regulations) about the conduct of the appeal,
  - (d) in respect of such appeals—
    - (i) prescribe fees, and
    - (ii) make provision allowing expenses to be awarded.