



Planning (Scotland) Act 2019

2019 asp 13

PART 5

INFRASTRUCTURE LEVY

54 Power to provide for levy

- (1) The Scottish Ministers may by regulations establish, and make provision about, an infrastructure levy.
- (2) An infrastructure levy (within the meaning of this Act) is a levy—
 - (a) payable to a local authority,
 - (b) in respect of development wholly or partly within the authority's area,
 - (c) the income from which is to be used by local authorities to fund, or contribute towards funding, infrastructure projects.
- (3) Schedule 1 elaborates on the regulation-making power conferred by this section.