Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 2

ADMINISTRATION AND ENFORCEMENT OF NON-DOMESTIC RATES

Failure to pay instalments

21 Failure to pay instalments

(1) The 1975 Act is amended in accordance with subsections (2) and (3).

(2) After section 8 insert—

"**8A Failure to pay instalments**

(1) This section applies where—

(a) a person (the "ratepayer") is liable to pay the rates chargeable for a year, or part of a year, in respect of lands and heritages,

(b) the rates are payable by instalments under section 8(1), and

(c) the ratepayer fails to pay an instalment (the "missed instalment") in accordance with that section.

(2) The rating authority must give the ratepayer a notice (a "reminder notice") setting out—

(a) details of the missed instalment,

(b) the effect of subsections (3) and (4), and

(c) where the notice is the second reminder notice given to the ratepayer in respect of the rates due for the year, the effect of subsection (5).

(3) The ratepayer must, within the period of 7 days beginning with the day on which the reminder notice is given to the ratepayer by the rating authority, pay the missed instalment and any other instalment which is due to be paid within that period.

(4) If the ratepayer fails to comply with subsection (3)—

(a) the rates are no longer payable by instalments, and

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(b) the unpaid amount of the total rates due for the year (or part of the year) becomes payable at the end of the period of 7 days beginning with the day on which the period mentioned in subsection (3) ends.

(5) Where the ratepayer has already been given two reminder notices in respect of the rates due for the year—

(a) subsections (2) to (4) do not apply,

(b) the rates are no longer payable by instalments, and

(c) the unpaid amount of the total rates due for the year (or part of the year) becomes payable on the day following the day on which the missed instalment was due to be paid.”.

(3) In section 8 (payment of rates by instalments)—

(a) in subsection (1), for “(9)” substitute “ (7C) ”,

(b) subsections (8) and (9) are repealed.

(4) In the Local Government (Scotland) Act 1947, in section 247 (recovery of rates), in subsection (2)—

(a) after paragraph (a) insert—

“(aa) in a case to which section 8A of the Local Government (Scotland) Act 1975 applies, stating that—

(i) the authority has served a notice on each such person under section 8A(2) of that Act in respect of the rates,

(ii) the unpaid amount of the rates due for the year (or part of the year) to which the notice relates has become payable under section 8A(4)(b) or (5)(c) of that Act, and

(iii) a period of 14 days beginning with the day on which that amount became payable has expired;”,

(b) in paragraph (b), at the beginning insert “ in any other case, ”,

(c) in paragraph (c), leave out from “said period” to the end and insert “ period of 14 days mentioned in paragraph (aa)(iii) or (as the case may be) (b) has expired without payment of the amount mentioned in that paragraph; ”.

Commencement Information

I1 S. 21 in force at 1.4.2021 by S.S.I. 2020/327, **sch.** (with reg. 4)

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