



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 3 **S**

#### INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

#### 26 Assessor information notices **S**

- (1) An assessor may give an assessor information notice to—
  - (a) any person who the assessor thinks is a proprietor, tenant or occupier of the lands and heritages referred to in the notice,
  - (b) any other person who the assessor thinks has information which is reasonably required for the purpose mentioned in subsection (2).
- (2) In this Part, an “assessor information notice” is a notice in writing requiring the person to provide the assessor with such information as the assessor may reasonably require for the purpose of exercising the assessor's functions relating to non-domestic rates in relation to the lands and heritages referred to in the notice.
- (3) A person to whom an assessor information notice is given must comply with the notice within the period of 28 days beginning with the day on which the notice is given.
- (4) Nothing in this section requires a person to provide anything in respect of which a claim to confidentiality of communications could be maintained in legal proceedings.
- (5) Section 7 of the 1854 Act is repealed.

#### Commencement Information

- I1** [S. 26\(1\)-\(4\)](#) in force at 12.3.2020 see [s. 44](#)
- I2** [S. 26\(5\)](#) in force at 1.4.2021 by [S.S.I. 2020/327](#), [sch.](#) (with [reg. 5](#))

**Changes to legislation:**

Non-Domestic Rates (Scotland) Act 2020, Section 26 is up to date with all changes known to be in force on or before 10 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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)