



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 3

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

28 Duty to notify changes of circumstances

- (1) Subsection (2) applies to a person who—
 - (a) is liable to pay non-domestic rates in respect of any lands and heritages, or
 - (b) would be liable to pay non-domestic rates in respect of any lands and heritages if they were payable.
- (2) The person must notify the local authority to which the rates are, or would be, payable of any relevant change in circumstances.
- (3) A “relevant change in circumstances” means a change in the circumstances of the person, or of the lands and heritages, which the person knows, or might reasonably be expected to know, would affect—
 - (a) whether or not non-domestic rates are chargeable in respect of the lands and heritages,
 - (b) the amount of non-domestic rates payable in respect of them.
- (4) A notification must be made within the period of 42 days beginning with the day on which the relevant change in circumstances occurs.

Commencement Information

II S. 28 in force at 1.4.2021 by S.S.I. 2020/327, sch. (with reg. 6)

Status:

Point in time view as at 01/04/2021.

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 28 is up to date with all changes known to be in force on or before 05 June 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.