



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.