



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 3

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

30 Civil penalties for failure to comply with assessor information notices

- (1) If a person fails to comply with an assessor information notice within the period mentioned in section 26(3), the person is liable to pay a penalty.
- (2) Where a person becomes liable to a penalty, the assessor must give a notice to the person (a “penalty notice”) stating—
 - (a) that the person has failed to comply with the assessor information notice,
 - (b) that the person is liable to a penalty determined in accordance with subsection (3),
 - (c) the effect of subsections (4) and (5), and
 - (d) that the person has a right of appeal under section 31(1).
- (3) For the purposes of subsection (2)(b)—
 - (a) where the lands and heritages concerned are entered in the valuation roll, the penalty is the greater of—
 - (i) £200, and
 - (ii) 1% of the rateable value of the lands and heritages concerned for the day on which the penalty notice is given,
 - (b) where the lands and heritages concerned are not so entered, the penalty is £1,000.
- (4) If the person fails to comply with the assessor information notice within the period of 42 days beginning with the day on which the penalty notice is given, the person is liable—
 - (a) where the lands and heritages concerned are entered in the valuation roll, to a further penalty of the greater of—
 - (i) £1,000, and
 - (ii) 20% of the rateable value of the lands and heritages concerned for the day on which the penalty notice is given,

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- (b) where the lands and heritages concerned are not so entered, to a further penalty of £10,000.
- (5) If the person fails to comply with the assessor information notice within the period of 56 days beginning with the day on which the penalty notice is given, the person is liable—
 - (a) where the lands and heritages concerned are entered in the valuation roll, to a further penalty of the greater of—
 - (i) £1,000, and
 - (ii) 50% of the rateable value of the lands and heritages concerned for the day on which the penalty notice is given,
 - (b) where the lands and heritages are not so entered, to a further penalty of £50,000.
- (6) For the purposes of subsections (3), (4) and (5)—
 - (a) the lands and heritages concerned are the lands and heritages in respect of which the assessor information notice was given, and
 - (b) in a case where subsection (3)(a), (4)(a) or (5)(a) applies, the valuation roll is to be used to find the rateable value of the lands and heritages for the day.
- (7) An assessor may mitigate or remit any penalty under this section.
- (8) The Scottish Ministers may by regulations modify the penalties to which a person may become liable under this section, including by increasing or decreasing any sum or percentage for the time being set out in subsections (3), (4) or (5) or by otherwise modifying the way in which any penalty is determined.
- (9) Regulations under subsection (8) may make transitional, transitory or saving provision.
- (10) Regulations under subsection (8) are subject to the affirmative procedure.
- (11) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (8) before the Scottish Parliament, the Scottish Ministers must consult such persons as they consider appropriate.
- (12) The Scottish Ministers may by regulations make further provision about penalty notices under this section, including in particular—
 - (a) the form of penalty notices,
 - (b) how penalty notices may be given (for example, enabling a notice to be given to a person either by name or by such description as may be set out in the regulations).
- (13) Regulations under subsection (12)—
 - (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (14) Regulations under subsection (12) are subject to the negative procedure.

Commencement Information

II S. 30(1)-(7)(12)-(14) in force at 12.3.2020 see s. 44

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I2 S. 30(8)-(11) in force at 5.11.2020 by S.S.I. 2020/327, **sch.**

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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\(2\)](#)