



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 3

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

#### **31 Penalties under section 30: appeals and enforcement**

- (1) A person who is given a penalty notice under section 30 may appeal to [<sup>F1</sup>the First-tier Tribunal for Scotland] against the imposition of the penalty.
- (2) An appeal must be made before the end of the period of 28 days beginning with the day on which the penalty notice is given.
- (3) The making of an appeal under subsection (1) against the imposition of a penalty—
  - (a) is to be treated as an appeal against the imposition of that penalty and any further penalty to which the appellant may be liable under section 30(4) or (5),
  - (b) does not prevent liability for any such further penalty arising.
- (4) On an appeal [<sup>F1</sup>the First-tier Tribunal for Scotland] may mitigate or remit any penalty under section 30 if it is satisfied on either or both of the grounds specified in subsection (5).
- (5) Those grounds are—
  - (a) that the person appealing had a reasonable excuse for not complying with the assessor information notice, or
  - (b) that the information required by the notice is not in the person's possession or control.
- (6) A penalty is recoverable as a civil debt due to the assessor.
- (7) The Scottish Ministers may by regulations make further provision about appeals under this section, including in particular—
  - (a) information to be included in, and documents to be submitted with, such an appeal,
  - (b) whether the penalty to which such an appeal relates, and any further penalty under section 30(4) or (5), is payable while the appeal is outstanding,
  - (c) the procedure to be followed in such an appeal,

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**Changes to legislation:** Non-Domestic Rates (Scotland) Act 2020, Section 31 is up to date with all changes known to be in force on or before 14 September 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. (See end of Document for details) [View outstanding changes](#)

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- (d) the period within which such an appeal is to be disposed of.
- (8) Regulations under subsection (7)—
  - (a) may make different provision for different purposes,
  - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (9) Regulations under subsection (7) are subject to the negative procedure.
- (10) Before making regulations under subsection (7), the Scottish Ministers must consult such persons as they consider appropriate.

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#### Textual Amendments

- F1** Words in s. 31 substituted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of Valuation Appeals Committees\) Regulations 2023 \(S.S.I. 2023/45\)](#), reg. 1(2), **sch. 2 para. 12(2)** (with sch. 1 paras. 1-4, 13-20)

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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\(2\)](#)