



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 3

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

#### **32 Payment of penalties into the Scottish Consolidated Fund**

- (1) An assessor must pay any money recovered under or by virtue of section 30 into the Scottish Consolidated Fund.
- (2) But an assessor may do so after deduction of reasonable expenses incurred in relation to the giving of penalty notices under section 30 and the collection of penalties.
- (3) The Scottish Ministers may by regulations make provision about the expenses that may be deducted under subsection (2).
- (4) Regulations under subsection (3) are subject to the negative procedure.

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#### **Commencement Information**

- II** [S. 32](#) in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

**Changes to legislation:**

Non-Domestic Rates (Scotland) Act 2020, Section 32 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.

[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\(2\)](#)