

*These notes relate to the Tied Pubs (Scotland) Act 2021
(asp 17) which received Royal Assent on 5 May 2021*

TIED PUBS (SCOTLAND) ACT 2021

EXPLANATORY NOTES

THE ACT

Schedule 2: Scottish Pubs Code Adjudicator

Part 3: Funding and other support

Chapter 2: Levy funding

Liability to pay

94. Paragraph 14 makes pub-owning businesses liable to pay the rates set if they are generally liable to pay the levy in the relevant year and have received a charging notice. So, for example, a business that had ceased to be a pub-owning business before the year in question would not be liable to pay the levy even if it had received a charging notice. Under sub-paragraph (2), a charging notice may specify not just how much is to be paid but also when and how it is to be paid.