



Planning (Scotland) Act 2019

2019 asp 13

PART 5

INFRASTRUCTURE LEVY

PROSPECTIVE

54 Power to provide for levy

- (1) The Scottish Ministers may by regulations establish, and make provision about, an infrastructure levy.
- (2) An infrastructure levy (within the meaning of this Act) is a levy—
 - (a) payable to a local authority,
 - (b) in respect of development wholly or partly within the authority's area,
 - (c) the income from which is to be used by local authorities to fund, or contribute towards funding, infrastructure projects.
- (3) Schedule 1 elaborates on the regulation-making power conferred by this section.

PROSPECTIVE

55 Guidance

- (1) The Scottish Ministers may issue guidance to local authorities dealing with—
 - (a) how they are to discharge the infrastructure-levy functions conferred on them by regulations under section 54, and
 - (b) how infrastructure-levy income should be spent.
- (2) Local authorities must have regard to any guidance under subsection (1) that is addressed to them.
- (3) Guidance under subsection (1) may be addressed to—
 - (a) an authority, or more than one authority, identified in the guidance, or

Status: This version of this part contains provisions that are prospective.

Changes to legislation: Planning (Scotland) Act 2019, PART 5 is up to date with all changes known to be in force on or before 25 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

(b) all authorities.

- (4) The Scottish Ministers must make guidance issued under subsection (1) publicly available.
- (5) The power under subsection (1) to issue guidance includes the power to—
- (a) issue guidance that varies guidance issued under that subsection, and
 - (b) revoke guidance issued under that subsection.
- (6) In subsection (1)(b), “infrastructure-levy income” includes monies collected as financial penalties imposed by virtue of paragraph 9 of schedule 1.

PROSPECTIVE

56 Interpretation of Part and schedule

In this Part and schedule 1—

“development” has the meaning given by section 26 of the Town and Country Planning (Scotland) Act 1997,

“infrastructure” includes—

- (a) communications, transport, drainage, sewerage and flood-defence systems,
- (b) systems for the supply of water and energy,
- (c) green and blue infrastructure,
- (d) educational and medical facilities, and
- (e) facilities and other places for recreation,

“green and blue infrastructure” means features of the natural and built environments (including water) that provide a range of ecosystem and social benefits,

“infrastructure project” means a project to provide, maintain, improve or replace infrastructure.

PROSPECTIVE

57 Power to change meaning of “infrastructure”

The Scottish Ministers may by regulations modify section 56 so as to change, or clarify, the meaning of “infrastructure” for the purposes of this Part and schedule 1.

58 Lapsing of power to provide for levy

- (1) The regulation-making power conferred by section 54 ceases to be exercisable if no regulations have been made under it within the period of 7 years beginning with [F125 July 2019].
- (2) If, by virtue of subsection (1), the regulation-making power conferred by section 54 ceases to be exercisable, the Scottish Ministers may by regulations repeal—
- (a) this Part, and

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(b) schedule 1.

Textual Amendments

F1 Words in s. 58(1) substituted (18.12.2019) by [The Planning \(Scotland\) Act \(Actual Dates\) Regulations 2019 \(S.S.I. 2019/410\)](#), regs. 1, 3(2)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2019/377, reg. 9 by [S.S.I. 2019/411 reg. 2](#)
- specified provision(s) amendment to earlier commencing S.S.I. 2021/101, regs. 3, 4 by [S.S.I. 2021/291 reg. 2](#)