

**Status:** Point in time view as at 19/05/2023. This version of this cross heading contains provisions that are prospective.

**Changes to legislation:** Planning (Scotland) Act 2019, Paragraph 13 is up to date with all changes known to be in force on or before 16 June 2024. 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)

PROSPECTIVE

SCHEDULE 1  
INFRASTRUCTURE-LEVY REGULATIONS

*Accounting requirements*

- 13 (1) Infrastructure-levy regulations may make provision about the accounts that local authorities are to keep in connection with—
- (a) the exercise of their functions under infrastructure-levy regulations, and
  - (b) their expenditure of infrastructure-levy income.
- (2) In sub-paragraph (1), “infrastructure-levy income” includes monies collected as financial penalties imposed by virtue of paragraph 9.

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