



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 3

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

#### **26 Assessor information notices**

- (1) An assessor may give an assessor information notice to—
  - (a) any person who the assessor thinks is a proprietor, tenant or occupier of the lands and heritages referred to in the notice,
  - (b) any other person who the assessor thinks has information which is reasonably required for the purpose mentioned in subsection (2).
- (2) In this Part, an “assessor information notice” is a notice in writing requiring the person to provide the assessor with such information as the assessor may reasonably require for the purpose of exercising the assessor’s functions relating to non-domestic rates in relation to the lands and heritages referred to in the notice.
- (3) A person to whom an assessor information notice is given must comply with the notice within the period of 28 days beginning with the day on which the notice is given.
- (4) Nothing in this section requires a person to provide anything in respect of which a claim to confidentiality of communications could be maintained in legal proceedings.
- (5) Section 7 of the 1854 Act is repealed.