



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 3

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

27 Local authority information notices

- (1) An authorised officer of a local authority may give to any person who the officer thinks is the proprietor, tenant or occupier of lands and heritages a notice in writing (in this Part, a “local authority information notice”) requiring the person to provide the local authority with such information as it may reasonably require for the purpose of issuing any demand or other document relating to non-domestic rates in respect of those lands and heritages.
- (2) A person to whom a local authority information notice is given must comply with the notice within the period of 21 days beginning with the day on which the notice is given.
- (3) If the person fails to comply (in whole or in part) with the notice within that period, the authorised officer may give the person a further local authority information notice in respect of the information required by the notice given under subsection (1).
- (4) Subsections (2) and (3) apply in relation to a further notice given under subsection (3) as they apply in relation to a notice given under subsection (1).
- (5) In this section and sections 33 and 34, an “authorised officer”, in relation to a local authority, means a person authorised in writing by the local authority for the purposes of this section and section 33.