



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 3 **S**

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

29 Offences in relation to information notices and notifications under section 28 **S**

- (1) A person commits an offence if the person knowingly provides false or misleading information in purported compliance with—
 - (a) an assessor information notice, or
 - (b) a local authority information notice.
- (2) A person commits an offence if the person knowingly provides false or misleading information in a notification under section 28(2).
- (3) A person who commits an offence under subsection (1) or (2) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.

Commencement Information

- I1** S. 29(1)(a)(3) in force at 12.3.2020 see s. 44
- I2** S. 29(1)(b)(2) in force at 1.4.2021 by S.S.I. 2020/327, **sch.**

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 29 is up to date with all changes known to be in force on or before 22 April 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.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2020/327, sch. by [S.S.I. 2021/120 reg. 2\(2\)](#)