



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 3

INFORMATION NOTICES AND NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

33 Civil penalties for failure to comply with local authority information notices and for failure to notify changes in circumstances

- (1) A person is liable to pay a penalty if the person—
 - (a) fails to comply with a local authority information notice within the period mentioned in section 27(2),
 - (b) fails to comply with section 28(2) within the period mentioned in section 28(4).
- (2) Where a person becomes liable to a penalty under subsection (1)(a), the authorised officer must give a notice to the person (a “penalty notice”) stating—
 - (a) that the person has failed to comply with the local authority information notice,
 - (b) that the person is liable to a penalty of—
 - (i) £95, where the penalty relates to a notice given under section 27(1),
 - (ii) £370, where the penalty relates to a notice given under section 27(3),and
 - (c) that the person has a right of appeal under section 34(1).
- (3) Where a person becomes liable to a penalty under subsection (1)(b), the authorised officer must give a notice to the person (a “penalty notice”) stating—
 - (a) that the person has failed to comply with section 28(2),
 - (b) that the person is liable to pay a penalty of £370, and
 - (c) that the person has a right of appeal under section 34(1).
- (4) An authorised officer may mitigate or remit any penalty under this section.
- (5) The Scottish Ministers may by regulations make provision increasing or decreasing any sum for the time being set out in subsections (2)(b)(i) and (ii) and (3)(b).

Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 33 is up to date with all changes known to be in force on or before 11 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. (See end of Document for details) [View outstanding changes](#)

- (6) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (5) before the Scottish Parliament, the Scottish Ministers must consult such persons as they consider appropriate.
- (7) Regulations under subsection (5) may make transitional, transitory or saving provision.
- (8) Regulations under subsection (5) are subject to the affirmative procedure.
- (9) The Scottish Ministers may by regulations make further provision about penalty notices under this section, including in particular—
 - (a) the form of penalty notices,
 - (b) how penalty notices may be given (for example, enabling a notice to be given to a person either by name or by such description as may be set out in the regulations).
- (10) Regulations under subsection (9)—
 - (a) may make different provision for different purposes,
 - (b) may make incidental, supplementary, consequential, transitional, transitory or saving provision.
- (11) Regulations under subsection (9) are subject to the negative procedure.

Commencement Information

II [S. 33](#) in force at 1.4.2021 by [S.S.I. 2020/327](#), [sch.](#)

Changes to legislation:

Non-Domestic Rates (Scotland) Act 2020, Section 33 is up to date with all changes known to be in force on or before 11 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\(2\)](#)