
Status: This version of this chapter contains provisions that are prospective.
Changes to legislation: There are currently no known outstanding effects for the Tied Pubs (Scotland) Act 2021, Chapter 2. (See end of Document for details)

PROSPECTIVE

SCHEDULE 2 **S**
SCOTTISH PUBS CODE ADJUDICATOR

PART 3 **S**

FUNDING AND OTHER SUPPORT

CHAPTER 2 **S**

LEVY FUNDING

Annual levy on pub-owning businesses

- 12 (1) The adjudicator may impose a levy in respect of a financial year on any person who is, or was, a pub-owning business during the year.
- (2) But the levy may only be imposed in respect of a financial year if the Scottish Ministers have consented to its being imposed in respect of that year.

Amount of levy

- 13 (1) The rate at which a person is to be charged the levy in respect of a financial year is to be set by the adjudicator.
- (2) The adjudicator may set different rates for different persons or descriptions of person.
- (3) Any difference in the rate must be based on criteria broadly intended to reflect the expenses that the adjudicator has incurred, or expects to incur, in dealing with matters relating to different pub-owning businesses.
- (4) The adjudicator is to set the rate (or rates) on the basis that the levy's purpose is to contribute towards meeting the adjudicator's expenses.
- (5) In setting the rate (or rates) the adjudicator—
- (a) must take into account any sums received or expected to be received from sources other than levy payments, and
 - (b) may take into account estimated as well as actual expenses.
- (6) Having set the rate (or rates) for a financial year, the adjudicator must make publicly available—
- (a) a statement of the rate (or rates) set,
 - (b) an explanation of the basis on which the rate setting was done, and
 - (c) if different rates are set, a statement of the criteria referred to in subparagraph (3) on the basis of which those rates were set.
- (7) For the purposes of this paragraph, “expenses” includes payments made by virtue of paragraphs 23 and 25(2).

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Liability to pay

- 14 (1) A person is liable to pay the adjudicator the chargeable amount in respect of a financial year if—
- (a) the person is a person upon whom the levy may be imposed in respect of the year, and
 - (b) the person has received a charging notice from the adjudicator in respect of the year.
- (2) In this paragraph—
- “chargeable amount” means the rate at which the person is to be charged the levy in respect of the financial year,
 - “charging notice” means a notice setting out—
 - (a) the chargeable amount,
 - (b) when it is to be paid,
 - (c) how it is to be paid.

Rebate

- 15 (1) If, having collected the levy in respect of a financial year, the adjudicator has a surplus, the adjudicator may repay some or all of it to pub-owning businesses.
- (2) In sub-paragraph (1), “surplus” means the money held by the adjudicator at the end of a financial year, less the liabilities shown in the adjudicator's statement of accounts for the year.

Appeals

- 16 A person on whom a levy is imposed under paragraph 12 may appeal to the sheriff against—
- (a) the imposition of the levy,
 - (b) the amount of the levy.

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