
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 92

The Non-Domestic Rates (Miscellaneous Anti-Avoidance Measures) (Scotland) Regulations 2023

PART 1

Introductory and interpretation

Sending notices by means of electronic communication

3. Any notice sent under these Regulations may be sent by electronic communication where—
- (a) the recipient has previously agreed to information concerning liability to non-domestic rates being sent by electronic communication, and
 - (b) the notice—
 - (i) is capable of being accessed by the recipient,
 - (ii) makes the information it contains available to the recipient to no lesser an extent than it would be if sent as a document in printed form, and
 - (iii) is sufficiently permanent to be used for subsequent reference.