Further to our evidence at stage 1 of the Bill, it has come to our attention that there was an error in our initial submission to the Committee: this should have said that the penalty charge in respect of Council Tax is one of 10% (rather than 6%). This charge is provided for in the Local Government (Scotland) Act 1947, section 247. The penalty is therefore, as previously noted, a high one.

If we can be of further assistance or you would like to discuss this further, please do not hesitate to get in touch.

Policy Executive
The Law Society of Scotland