SCOTTISH STATUTORY INSTRUMENTS

2006 No. 67

The Council Tax (Electronic Communications) (Scotland) Order 2006

Citation, commencement and extent

1.—(1) This Order may be cited as the Council Tax (Electronic Communications) (Scotland) Order 2006 and shall come into force on 1st April 2006.

(2) This Order extends to Scotland only.

Amendment of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

2. The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(**1**) are amended in accordance with articles 3 and 4.

3. In regulation 1(2) (interpretation)–

(a) after the definition of "the Act", insert–

""address" in relation to electronic communications, includes any number or address used for the purposes of such communications;"; and

(b) after the definition of "demand notice" insert–

""electronic communication" has the meaning given by section 15(1) of the Electronic Communications Act 2000;".

4. In regulation 19 (notices: general), after paragraph (3), insert–

"(4) Without prejudice to section 192 of the Local Government (Scotland) Act 1973(**2**) and paragraphs (1) to (3), a levying authority may use the method specified in subsection (5) or that specified in subsection (6) in order to–

(a) issue a notice required or authorised by Part V of these Regulations;

(b) supply information which requires to be supplied when such a notice is issued.

(5) The method specified in this paragraph is to send the demand notice or information by electronic communication to an address notified to the authority for the purposes of this paragraph by the recipient of the notice or information, and an electronic communication under this paragraph must be–

(a) capable of being accessed by the recipient;

(b) legible in all other material respects; and

(c) sufficiently permanent to be used for subsequent reference.

(6) The method specified in this paragraph is to publish the notice or information on a website in a case where–

(**1**) S.I.1992/1332, to which there are amendments not relevant to this Order.
(**2**) 1973 c. 65.

(a) the levying authority have agreed with a person that notices or information will be issued or supplied to that person by this method;

(b) the notice or information falls within the terms of that agreement; and

(c) the authority notify that person, in a manner agreed between them of–

(i) the address of the website on which the notice or information has been published; and

(ii) the place on the website where the notice or information may be accessed and how it may be accessed.

(7) In paragraph (5)(b), "legible in all other material respects" means that the information contained in the electronic communication shall be available to the recipient to no lesser extent than it would be if that information had been contained in a document in printed form.

(8) Unless the contrary is proved–

(a) a notice issued under paragraph (5) shall be regarded for the purposes of any legal proceedings as having been issued on the second working day after the day on which the electronic communication containing it was sent;

(b) a notice issued under paragraph (6) shall be regarded for the purposes of any legal proceedings as having been issued on the second working day after the day on which notification was given under sub-paragraph (c) of that paragraph,

and for these purposes "working day" means a day which is not a Saturday, Sunday, Christmas Eve, a bank holiday in Scotland under the Banking and Financial Dealings Act 1971(**3**), a day appointed for public thanksgiving or mourning, or any other day which is a local or public holiday in an area in which an electronic communication is received.

(9) A person who has notified an address for the purposes of paragraph (5) may subsequently give notice to the levying authority of a different address for those purposes and such a notice shall take effect from the date specified in it, being a date not less than three working days after the date on which the notice is given.

(10) Where a person has agreed to receive notices or information by a method specified in paragraph (5) or (6), that person may at any time withdraw from that agreement by giving notice to the levying authority and such a notice shall take effect from the date specified in it, being a date not less than seven working days after the date on which the notice is given.".

St Andrew's House,
Edinburgh
20th February 2006

TOM McCABE
A member of the Scottish Executive

I consent

PHIL WOOLAS
Minister of State,
Office of the Deputy Prime Minister

16th February 2006

(**3**) 1971 c. 80.