

## SCHEDULES

### SCHEDULE 12

#### AMENDMENTS

#### PART II

#### SCOTLAND

##### *Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47)*

- 15 (1) Section 2 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (exclusion of domestic subjects from valuation roll) shall be amended as follows.
- (2) After subsection (2) there shall be inserted the following subsection—
- “(2A) Where, after 1st April 1989 by virtue of regulations made under subsection (4) below, any lands and heritages or any parts of lands and heritages—
- (a) cease to be domestic subjects, they shall be entered in the valuation roll;
- (b) become domestic subjects, any entry in the valuation roll in respect of such lands and heritages shall be deleted,
- with effect from such date as may be prescribed by such regulations.”
- (3) For subsection (4) of that section there shall be substituted the following subsection—
- “(4) The Secretary of State may vary the definition of domestic subjects in subsection (3) above by including or excluding such lands and heritages or parts thereof or class or classes of lands and heritages or parts thereof as may be prescribed.”
- 16 (1) Section 3 of that Act (non-domestic rates) shall be amended as follows.
- (2) In paragraph (b) of subsection (4) after the word “earlier” there shall be inserted the words “or such lesser figure as may be specified in (or calculated in a manner specified in) an order made by the Treasury in respect of the financial year in respect of which the calculation is to be made”.
- (3) After subsection (4) there shall be added the following subsection—
- “(4A) For the purposes of paragraph (b) of subsection (4) above, where the base month for the retail prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), the Secretary of State may substitute for the retail prices index for September of the first year the figure which he calculates would

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have been that index if the base month for that index had been the same as the base month for the index for September of the second year.”

- (4) In subsection (5)—
- (a) after the word “section” where it first occurs there shall be inserted the following paragraph—
    - “(za) in subsection (4A) above, the base month for the retail prices index for September of a particular year is the month for which the retail prices index is taken to be 100 and by reference to which the index for the September in question is calculated;”;
  - (b) for paragraph (b) there shall be substituted the following paragraph—
    - “(b) references to the retail prices index are references to the general index of retail prices (for all items) published by the Department of Employment; and if that index is not published for a month for which it is relevant for the purposes of this section, the references shall be construed as references to any substituted index or index figures published by that Department;”.
- (5) After subsection (10) there shall be added the following subsection—
- “(11) An order made under paragraph (b) of subsection (4) above shall be made by statutory instrument; but such an order in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it is approved by resolution of the Commons House of Parliament before—
    - (a) regulations have been made under subsection (2) above prescribing a maximum non-domestic rate in relation to any local authority in respect of that financial year; and
    - (b) the first order made by the Secretary of State, in respect of that year, under paragraph 2(1) of Schedule 4 to this Act has been approved by a resolution of that House.”
- 17 (1) Section 5 of that Act (statutory and other references to rateable values etc.) shall be amended as follows.
- (2) In subsection (3) for the words “Where in any enactment” there shall be substituted the words “Subject to subsection (3A) below, where in any enactment (including an enactment contained in a subordinate instrument)”.
  - (3) After the said subsection (3) there shall be inserted the following subsections—
    - “(3A) Where in any enactment (including an enactment contained in a subordinate instrument or an enactment which falls to be construed in accordance with subsection (3) above) there is a reference to a rate or rateable value or to any factor connected with rating, or valuation for rating, the Secretary of State may make regulations providing that the reference shall instead be such as is prescribed.
    - (3B) Regulations may provide as mentioned in subsection (3A) above—
      - (a) as regards such enactment, or enactments of such description, as may be prescribed;

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- (b) in such way as the Secretary of State thinks fit (whether by amending enactments or otherwise).”
- 18 (1) Section 8 of that Act (liability for personal community charge) shall be amended as follows.
- (2) In subsection (1) for the words “aged 18 or over who is solely or mainly resident in the area of a local authority in any financial year shall be liable to pay” there shall be substituted the words “who is, at any time in a financial year—
- (a) aged 18 or over;
  - (b) solely or mainly resident in the area of a local authority; and
  - (c) not exempt from liability under subsection (8) below,
- shall be liable to pay, in respect of that time.”.
- (3) For subsections (2) and (3) of that section there shall be substituted the following subsection—
- “(2) Notwithstanding subsection (1) above and subsection (8) below, a person’s liability to pay the personal community charge in respect of any time in a financial year shall subsist until the date on which the deletion of the entry in the register in respect of such liability takes effect.”
- (4) After subsection (5) there shall be inserted the following subsection—
- “(5A) The Secretary of State may, by regulations made under this subsection—
- (a) require such educational establishments as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of education provided by the establishment a certificate containing such particulars as may be prescribed;
  - (b) require such educational establishments as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the establishment.”
- (5) In subsection (6) after the word “of” where it first occurs there shall be inserted the words ““educational establishment,””.
- (6) After subsection (6) there shall be inserted the following subsections—
- “(6A) Subsections (4) and (5) above shall not apply to persons undertaking a full-time course of nursing education, but such a person shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.
- (6B) The Secretary of State may, by regulations made under this subsection—
- (a) require such bodies as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of nursing education a certificate containing such particulars as may be prescribed; and

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- (b) require such bodies as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the body.
- (6C) References in subsections (6A) and (6B) above to a full-time course of nursing education, a person undertaking such a course and to ceasing to undertake such a course shall be construed in such manner as may be prescribed.”
- (7) In subsection (7)—
- (a) after the word “shall” there shall be inserted “, notwithstanding that they are not otherwise liable under this Act for a personal community charge,”; and
  - (b) for the word “each” where it second occurs there shall be substituted the word “either”.
- 19 (1) Section 10 of that Act (liability for and calculation of standard community charge) shall be amended as follows.
- (2) In subsection (3) after the word “factors” there shall be inserted the words “(including factors relating to persons of prescribed descriptions)”.
- (3) In subsection (4) for the words from “and that liability” to the end there shall be substituted the words “and where at any time two or more people are liable to pay the standard community charge under this subsection they shall be jointly and severally liable to pay the charge.”
- (4) For subsection (8) there shall be substituted the following subsections—
- “(8) Subject to subsections (8B) and (9) below, the standard community charge shall not be payable in respect of relevant premises in respect of whichever is the shorter of—
- (a) the period for which the premises are unoccupied and unfurnished;
  - (b) a period of three months or such longer period as the levying authority may determine;
- and the levying authority may determine that different periods shall have effect for different premises or different classes of premises.
- (8A) For the purposes of subsection (8) above “relevant premises” are premises to which this section applies, being premises—
- (a) which are unoccupied and unfurnished; and
  - (b) as regards which notice is given to the levying authority by a person liable to pay the standard community charge in respect of the premises that they are unoccupied and unfurnished.
- (8B) Subsection (8) above shall have effect in respect of any relevant premises only once during any period (whether it falls in one or more than one financial year) in respect of which the standard community charge is, or would but for that subsection be, payable in respect of the premises.
- (8C) Before making a determination under paragraph (b) of subsection (8) above a levying authority which is a regional council shall consult the district council for the district in which the premises are situated.”

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- (5) In subsection (9) of that section for the words “that subsection” there shall be substituted the words “subsection (8A) above”.
- (6) In paragraph (b) of subsection (10) after the word “charge” there shall be inserted the words “which would, if the premises were for the whole of that financial year premises to which this section applies and were not, at any time in that year, relevant premises for the purposes of subsection (8) above, be”.
- (7) After the said subsection (10) there shall be inserted the following subsection—
- “(10A) Where at any time premises are let, sub-let or permitted to be occupied as mentioned in subsection (10) above to more than one person, only one standard community charge contribution in respect of the standard community charge payable in respect of any financial year shall be recovered in respect of the period of such lease, sub-lease or permission to occupy and such persons shall be jointly and severally liable to pay the contribution.”
- 20 (1) Section 11 of that Act (liability for and calculation of collective community charge) shall be amended as follows.
- (2) In subsection (3) at the beginning there shall be inserted the words “Subject to subsection (3A) below,”.
- (3) After subsection (3) there shall be inserted the following subsection—
- “(3A) The registration officer shall not designate premises—
- (a) which are of a description prescribed for the purposes of this paragraph; or
- (b) which are or form part of land designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.”
- (4) After subsection (4) there shall be inserted the following subsection—
- “(4A) A designation made by the registration officer under subsection (3) above shall be revoked by him—
- (a) where, in his opinion, the premises have ceased to be premises which may be designated under that subsection;
- (b) if the premises become premises which are of a description prescribed for the purposes of paragraph (a) of subsection (3A) above;
- (c) if the premises become premises which are designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.”
- (5) In subsection (5) for the words from “and that liability” to the end there shall be substituted the words “and where at any time two or more people are liable to pay the collective community charge under this subsection they shall be jointly and severally liable to pay the charge.”
- (6) In subsection (7)—
- (a) after the words “shall be” there shall be inserted the words “the amount which is”; and
- (b) at the end there shall be added the words “less the relevant proportion, being 5 per cent. or such other proportion as may be prescribed”.

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- (7) In sub-paragraph (a) of subsection (10) for the words “section 8(8)(c) of” there shall be substituted the words “paragraph 12 of Schedule 1A to”.
- (8) In subsection (11)—
- (a) after the word “person” where it first occurs there shall be inserted the words “who, at any time in a financial year”;
  - (b) in paragraph (a) for the words “who is, at any time in a financial year,” there shall be substituted the word “is”;
  - (c) in each of paragraphs (b) and (c) the word “who” shall be omitted; and
  - (d) in paragraph (c) for the words “section 8(8)(c) of” there shall be substituted the words “paragraph 12 of Schedule 1A to”.

21 After section 11 of that Act there shall be inserted the following new sections—

*“Apportionment of amounts to be paid*

**11A Apportionment, etc**

- (1) Where a person is liable to pay a community charge in respect only of part of a financial year, the amount for which he is liable shall be calculated by apportionment on a daily basis, and the period in respect of which he is liable shall be referred to in this section as the apportioned period.
- (2) Subsections (3) to (5) below shall have effect for the purposes of determining—
  - (a) where a person is liable to pay a community charge in respect only of part of a financial year, the first or, as the case may be, last day of an apportioned period; and
  - (b) as regards the standard or collective community charge contribution, the day on which the requirement to pay such a contribution commences or, as the case may be, ends.
- (3) As regards any community charge imposed by a local authority—
  - (a) the day on which a person becomes liable to pay that charge shall be the first day of an apportioned period; and
  - (b) the day on which a person ceases to be liable to pay that charge shall not be included in an apportioned period; and
  - (c) in respect of the personal community charge imposed by the authority, as regards any day on which a person both becomes and ceases to be liable to pay that charge, paragraph (b) above shall apply and paragraph (a) shall not.
- (4) As regards the standard community charge contribution—
  - (a) any day on which a person starts to lease or sub-lease or is first permitted to occupy any premises to which section 10 of this Act applies is a day on which the person is required to pay a contribution; and
  - (b) any day on which a person ceases to lease or sub-lease or ceases to be permitted to occupy such premises is a day on which he is not so required.

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- (5) As regards the collective community charge contribution—
- (a) any day on which a person becomes solely or mainly resident in premises to which section 11 of this Act applies is a day on which he is required to pay the contribution; and
  - (b) any day on which he ceases to be so resident is a day on which he is not so required.

### *Estimates*

#### **11B Estimate of amount produced in districts**

- (1) In relation to each financial year a regional council shall estimate the amount produced by each of the district community charges for that year in each district in their region as that amount falls to be ascertained in pursuance of regulations made under paragraph 6 of Schedule 2 to this Act.
  - (2) For the purposes of making the estimate mentioned in subsection (1) above, it shall be assumed that in respect of the financial year concerned both the regional council and the district council determine—
    - (a) a personal community charge of £1, or such other amount as may be prescribed; and
    - (b) a standard community charge multiplier of 2, or such other number as may be prescribed.
  - (3) The regional council shall, before such date as may be prescribed in relation to each financial year, notify the council of each district in their region of the estimate made under subsection (1) above in relation to that district for that financial year.
  - (4) In this section “district community charges” has the same meaning as in paragraph 1 of Schedule 2 to this Act.”
- 22 (1) Section 13 of that Act (community charges register) shall be amended as follows.
- (2) In subsection (1) for paragraphs (a), (b) and (c) there shall be substituted the following paragraphs—
- “(a) the name of every person liable to pay any of the community charges in the registration area;
  - (b) in the case of a person liable to pay the personal community charge, the address of his sole or main residence;
  - (c) in the case of a person liable to pay the standard or collective community charge, his address and the address of the premises in the registration area in respect of which that charge is payable;
  - (cc) in the case of premises in respect of which the collective community charge is payable, the collective community charge multiplier determined for the time being in respect of those premises;”.
- (3) In paragraph (e) of that subsection for the word “these” there shall be substituted the word “the”.
- 23 In section 14(2) of that Act (notice of registration)—

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- (a) for the words “person whose name is entered in the register” there shall be substituted the words “registered person”;
  - (b) for the words “a notice” there shall be substituted the words “such notice”;
  - (c) at the end of paragraph (b) the word “and” shall be omitted; and
  - (d) after paragraph (c) there shall be added the following paragraphs—
    - “(d) his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section;
    - (e) such other matters as may be prescribed”.
- 24 (1) Section 15 of that Act (amendment of community charges register) shall be amended as follows.
- (2) In subsection (3)—
- (a) after the word “entry” where it second occurs there shall be inserted the words “including a note of the date upon which the record is made”; and
  - (b) for the words “the date on which it was made” there shall be substituted the words “that date”.
- (3) For subsection (4) there shall be substituted the following subsection—
- “(4) The provisions of section 20 of this Act relating to the inspection of the register and the obtaining of copies of entries in the register (including such provisions as are prescribed under that section) shall apply, subject to such modifications as may be prescribed, to the inspection or obtaining of copies of a record made under subsection (3) above as they apply to the inspection of or obtaining copies of entries in the register.”
- (4) In subsection (5)—
- (a) for the words “any amendment to the register which might affect that person, but” there shall be substituted the words “or amending any entry in the register which might affect that person, but, except in the case of an amendment such as is mentioned in subsection (6) below,”;
  - (b) for paragraphs (a) and (b) there shall be substituted the following paragraphs—
    - “(a) a copy of the entry or (as the case may be) the entry as amended; or
    - (b) where the amendment consists of the deletion of an entry, notification of such deletion”;
  - (c) for paragraph (i) there shall be substituted the following paragraph—
    - “(i) the effect of the entry or (as the case may be) of the amendment to the entry in the register;”.
  - (d) at the end there shall be added the following paragraph—
    - “(iv) in the case of a new entry, or an amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of the registered person, his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section”.

- (5) After subsection (5) there shall be inserted the following subsections—
- “ (6) Where an amendment requires to be made to an entry in the register in consequence of the death of a registered person, the registration officer shall send to the executors of the deceased notice of the fact that he has, with effect from the date of the deceased’s death, deleted the entry in the register relating to the deceased.
- (7) Except where the context otherwise requires, any reference in this Act to the amendment of the register or of any entry in the register shall include a reference to the deletion of such an entry.”
- 25 (1) Section 16 of that Act (registration appeals) shall be amended as follows.
- (2) In subsection (1) for the words “A person who is registered in the register as being liable to pay any of the community charges” there shall be substituted the words “A registered person”.
- (3) In paragraph (a) of that subsection for the words “in respect of his liability to pay any of the community charges” there shall be substituted the words “in relation to him”.
- (4) In paragraph (b) of that subsection for the word “any” where it first occurs there shall be substituted the word “the”.
- 26 In section 17 of that Act (duties in relation to registration) in subsection (6) after the words ““responsible person”” there shall be inserted the words “in relation to any premises”.
- 27 In section 18 of that Act (obtaining of information from individuals) after subsection (2) there shall be inserted the following subsection—
- “(2A) Where a registered person dies his executors shall notify the registration officer of the date of the person’s death—
- (a) in the case of executors nominate, not later than one month after that date;
- (b) in the case of executors dative, not later than one month after the date of their appointment.”
- 28 After the said section 18 there shall be inserted the following section—

**“18A Obtaining of information generally**

- (1) The registration officer may require any person whom he reasonably believes is, has been or is about to be resident in the registration area to supply to him such information—
- (a) as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act; and
- (b) as is in the possession or control of such person.
- (2) A person required to supply any information in pursuance of subsection (1) above shall supply the information within such period, not being less than 21 days, as the registration officer may require.
- (3) Subsections (10) to (12) of section 17 of this Act shall have effect for the purposes of this section as they have for the purposes of that section; and for the purposes of this section any reference in those subsections—

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- (a) to a responsible person shall be construed as a reference to a person required to supply information under subsection (1) above;
  - (b) to the prescribed period shall be construed as a reference to the period mentioned in subsection (2) above; and
  - (c) to a requirement under subsection (5) shall be construed as a reference to a requirement under subsection (1) above.”
- 29 (1) Section 20 of that Act (inspection of register) shall be amended as follows.
- (2) In paragraph (a) of subsection (2)—
- (a) at the beginning of the paragraph there shall be inserted the words “subject to section 20A of this Act and with effect from the prescribed date”; and
  - (b) for sub-paragraphs (i), (ii) and (iii) there shall be substituted the following paragraphs—
    - “(i) the addresses of premises in the registration area;
    - (ii) the name of any person appearing in an entry relating to such premises (but not so as to enable him to ascertain whether that person resides at the address of such premises); and
    - (iii) the collective community charge multiplier determined for the time being in relation to any premises (other than premises of such class or classes as may be prescribed) in respect of which a collective community charge is payable.

Provided that no new entry, or amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of a registered person, shall be available for inspection under this paragraph until after the end of a period of 28 days starting with the date of the notice relating to the entry under section 15(5) of this Act.”
- (3) In paragraph (c) of that subsection at the end there shall be added the words “other than any entry which is a special entry within the meaning of section 20A of this Act”.
- (4) After paragraph (c) of that subsection there shall be inserted the following paragraph—
- “(d) any such other person as may be prescribed shall be entitled to inspect the register to such extent and for such purposes as may be prescribed.”
- (5) After subsection (3) there shall be inserted the following subsections—
- “(3A) Without prejudice to subsection (3) above, the register shall be available for inspection to the extent permitted by subsections (1) and (2) above in such circumstances, subject to such restrictions and in such other places in the registration area as may be prescribed.
  - (3B) In relation to as much of the register as is kept otherwise than in documentary form, a right of inspection conferred by this section is a right to inspect the information in the register in legible form.”
- (6) For subsections (4) and (5) there shall be substituted the following subsections—

“(4) The Secretary of State may, by regulations, require the registration officer to make such extracts of the register as may be prescribed, containing the information which is available at the date on which the extract is made for inspection by members of the public under subsection (2)(a) above.

- (5) Regulations made under subsection (4) above may prescribe—
- (a) such date or dates in each financial year on which an extract is to be made;
  - (b) such requirements as to publication of the effect of such regulations as the Secretary of State thinks fit; and
  - (c) that the regional or islands council shall make the extract available for inspection by members of the public to such extent and at such times and places as may be prescribed.”

30 After the said section 20 there shall be inserted the following section—

**“20A Exemption from inspection**

(1) Where this section applies to a registered person the registration officer shall, as soon as it is reasonably practicable for him to do so, exclude from the right of inspection by a member of the public under section 20(2)(a) of this Act the entry in the register relating to that person, and in this section such an entry is referred to as a “special entry”.

- (2) This section applies to any registered person—
- (a) who has made an application under subsection (3) below and whose application has not been finally determined;
  - (b) in respect of whom the registration officer, or the sheriff on an appeal under subsection (6) below, has determined that the entry relating to him should be a special entry,

until, in a case to which paragraph (a) applies, on the final determination of the application it is refused or, in a case to which paragraph (b) applies, the determination that the entry be a special entry is revoked or, in any case, the registered person notifies the registration officer that he no longer desires that the entry relating to him be a special entry.

(3) Any registered person who falls within such class or classes of person as the Secretary of State may prescribe may make an application to the registration officer for a determination that the entry relating to that person be a special entry.

- (4) An application under subsection (3) above—
- (a) shall state the reasons why it is desired that the entry be a special entry;
  - (b) shall be accompanied by any relevant documents or evidence;
  - (c) shall be dealt with by the registration officer in such manner and within such period as may be prescribed,

and no such application shall be made after an application which has been refused until the end of such period as may be prescribed without the prior approval of the registration officer.

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- (5) If the registration officer is satisfied that the person making the application falls within subsection (3) above he shall grant the application and determine that the entry relating to that person be a special entry.
- (6) If the registration officer refuses an application the person making the application may appeal against the refusal to the sheriff of any sheriffdom which wholly or partly falls within the registration area; and the sheriff may determine that the entry be a special entry or may refuse the application.
- (7) Where it appears to the registration officer that a person to whom a special entry relates has ceased to fall within subsection (3) above he shall, subject to subsection (8) below, revoke the determination that the entry be a special entry.
- (8) Where it appears to the registration officer as mentioned in subsection (7) above, he shall notify the person to whom the entry relates that he is required to revoke the determination, and the person—
  - (a) may apply to the registration officer in such manner and within such period as may be prescribed not to revoke the determination and the registration officer shall determine the application in such manner and within such period as may be prescribed; and
  - (b) may appeal against a determination by the registration officer under paragraph (a) above to the sheriff of any sheriffdom which wholly or partly falls within the registration area.
- (9) Subject to subsection (10) below, rules of court may provide for the procedure to be followed in any proceedings in the Court of Session or before the sheriff arising from this section.
- (10) An appeal under subsection (6) or (8)(b) above and any appeal under section 29(2) of this Act against a decision of the sheriff under this section shall be heard and determined in private unless the sheriff or, as the case may be, the Court of Session otherwise directs.
- (11) For the purposes of this section an application is finally determined if it has been refused by the registration officer and—
  - (a) the time limit for appealing against the refusal has expired without an appeal having been made; or
  - (b) where an appeal is made all proceedings arising from the appeal (including any proceedings on an appeal under section 29(2) of this Act) have been concluded.”

31 After section 20A there shall be inserted the following section—

**“20B Information concerning Social Security**

- (1) Regulations under this section may prescribe that the Secretary of State may, notwithstanding any duty of confidentiality, supply relevant information to the registration officer.
- (2) For the purposes of this section, information is relevant information if—
  - (a) it was obtained by the Secretary of State in exercising his functions under the Social Security Act 1986;

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- (b) the Secretary of State believes it would be useful to the registration officer in exercising his functions under this Act; and
- (c) it falls within a prescribed description.”
- 32 (1) Section 24 of that Act (duty to provide for rebates from community charges) shall be amended as follows.
- (2) In paragraph (a)—
- (i) for the words “local authorities” there shall be substituted the words “levying authorities”; and
- (ii) for the words from “community charges” to “this Act)” there shall be substituted the words “personal community charges and collective community charge contributions”.
- (3) In paragraph (b) for the words “local authority in respect of each year” there shall be substituted the words “levying authority”.
- (4) That section as so amended shall be subsection (1) and there shall be added the following subsection—
- “(2) This section shall have effect only in respect of the financial year 1989–90.”.
- 33 In section 26(1) of that Act (interpretation)—
- (a) after the definition of “net annual value” there shall be inserted the following—
- ““new entry” in relation to the register, means the making of an entry in respect of a person’s liability for a community charge, there having been no such entry in the register in respect of that liability immediately before its making”; and
- (b) after the definition of “register” there shall be inserted the following—
- ““registered person” means a person who is registered in the register as being liable to pay any of the community charges, and cognate expressions shall be construed accordingly;”.
- 34 In section 30 of that Act (Crown application) in subsection (3) for the words “this subsection does not render the Crown liable to these charges” there shall be substituted the words “where, in relation to any premises, the Crown would, but for this subsection, be liable to pay any such charge, the charge shall not be payable in respect of the premises”.
- 35 After Schedule 1 to that Act there shall be inserted the following Schedule—

“SCHEDULE  
1A

PERSONAL COMMUNITY CHARGE: EXEMPTION

*Persons in detention*

- 1 (1) A person is exempt if—
- (a) he is detained in a prison, a hospital or any other place by virtue of an order of a court to which sub-paragraph (2) below applies;

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- (b) he is detained under paragraph 2 of Schedule 3 to the Immigration Act 1971 (deportation);
  - (c) he is detained under Part V or section 69, 70, 71 or 118 of the Mental Health (Scotland) Act 1984; or
  - (d) he is detained under a warrant issued under the Repatriation of Prisoners Act 1984.
- (2) This sub-paragraph applies to the following courts—
- (a) a court in the United Kingdom; and
  - (b) a Standing Civilian Court established under the Armed Forces Act 1976.
- (3) If a person is temporarily discharged under section 22 of the Prisons (Scotland) Act 1952, or temporarily released under rules under section 35(6) of that Act, for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person is detained only under section 407 of the Criminal Procedure (Scotland) Act 1975, for non-payment of a fine.
- (5) In sub-paragraph (1) above, “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.
- (6) The Secretary of State may by regulations provide that a person is exempt if—
- (a) he is imprisoned, detained or in custody under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957; and
  - (b) such conditions as may be prescribed are fulfilled.

*Visiting forces*

- 2
- (1) A person is exempt if he has a relevant association with a visiting force.
  - (2) A visiting force, in relation to any particular time, is any body, contingent or detachment of the forces of a country to which any provision in Part I of the Visiting Forces Act 1952 applies at that time.
  - (3) A person has, at any particular time, a relevant association with a visiting force if he has at that time such an association within the meaning of that Part.

*International headquarters and defence organisations*

- 3
- (1) A person is exempt if he is a member of a headquarters or a dependant of such a member.
  - (2) A headquarters, in relation to any particular time, is a headquarters or organisation designated at that time by an Order in Council under section 1 of the International Headquarters and Defence Organisations Act 1964.

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- (3) A person is, at any particular time, a member of a headquarters if he is at that time such a member within the meaning of the Schedule to that Act.
- (4) A person is, at any particular time, a dependant of such a member if he is at that time such a dependant within the meaning of that Schedule.

*The severely mentally impaired*

- 4 (1) A person is exempt if—
  - (a) he fulfils one or more of the conditions mentioned in sub-paragraph (2) below;
  - (b) he is severely mentally impaired; and
  - (c) he is stated to be severely mentally impaired in a certificate of a registered medical practitioner.
- (2) The conditions are that—
  - (a) he is entitled to an invalidity pension under section 15 of the Social Security Act 1975;
  - (b) he is entitled to a severe disablement allowance under section 36 of that Act;
  - (c) he is of pensionable age within the meaning given by section 27 of that Act.
- (3) A person is severely mentally impaired if he is suffering from—
  - (a) a state of arrested or incomplete development of mind which involves severe impairment of intelligence and social functioning; or
  - (b) an injury to the brain causing severe impairment of intelligence and social functioning which appears to be permanent.
- (4) The Secretary of State may by regulations amend sub-paragraph (2) above as it has effect for the time being (whether by adding, deleting or amending conditions, or by any combination of those methods).
- (5) The Secretary of State may by regulations substitute another definition for the definition of severe mental impairment for the time being effective for the purpose of this paragraph.

*Children*

- 5 A person is exempt if another person is entitled to child benefit in respect of him.

*Students*

- 6 (1) A person is exempt if he is undertaking a full-time course of education and he is resident during term time in England, Wales or Northern Ireland for the purpose of undertaking the course.
- (2) Regulations made under this paragraph—
  - (a) shall make provision for the purpose of determining for the purposes of this paragraph whether a person is undertaking a full-time course of education; and

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- (b) shall prescribe the meaning of “term time” for the purposes of this paragraph.

*Members of religious communities*

- 7 (1) A person is exempt if—
- (a) he is a member of a relevant religious community; and
  - (b) he has no income or capital of his own and is dependent on the community concerned for his material needs.
- (2) A relevant religious community is a religious community whose principal occupation—
- (a) is prayer, contemplation, the relief of suffering, education, or any prescribed occupation; or
  - (b) consists of two or more of the occupations mentioned in paragraph (a) above.
- (3) A prescribed occupation is such occupation as may for the time being be prescribed for the purposes of this paragraph.
- (4) In construing sub-paragraph (1)(b) above, income by way of pension in respect of a former employment is to be ignored.

*Hospital patients*

- 8 (1) A person is exempt if he is a patient who is solely or mainly resident in a hospital.
- (2) “Hospital” means a health service hospital within the meaning of section 108(1) of the National Health Service (Scotland) Act 1978.
- (3) The Secretary of State may by regulations substitute another definition for the definition of hospital for the time being effective for the purposes of this paragraph.

*Patients in homes*

- 9 (1) A person is exempt if—
- (a) he is solely or mainly resident in a residential care home, nursing home, private hospital or hostel; and
  - (b) he is receiving care or treatment (or both) there.
- (2) A residential care home is—
- (a) a residential establishment provided and maintained by a local authority in respect of the functions under section 27 of the National Health Service (Scotland) Act 1947 transferred to them by section 1(4)(c) of the Social Work (Scotland) Act 1968; or
  - (b) a residential establishment to which Part IV of the said Act of 1968 applies; or
  - (c) residential accommodation provided and maintained by a local authority under section 7 of the Mental Health (Scotland) Act 1984,

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where the sole or main function of the establishment or accommodation is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment or accommodation.

- (3) A nursing home is—
- (a) a nursing home within the meaning of section 10(2) of the Nursing Homes Registration (Scotland) Act 1938 in respect of which a person is registered; or
  - (b) any premises in respect of which an exemption has been granted under section 6 or 7 of that Act.
- (4) A private hospital is a private hospital within the meaning of section 12 of the Mental Health (Scotland) Act 1984 which is registered under that Act.
- (5) A hostel is an establishment in which residential accommodation is provided and which is—
- (a) managed by a housing association registered for the time being in a register maintained under section 3 of the Housing Associations Act 1985; or
  - (b) operated other than on a commercial basis and in respect of which funds are provided wholly or in part by a Government department or agency or a local authority; or
  - (c) managed by a voluntary organisation,
- where the sole or main function of the establishment is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment.
- (6) The Secretary of State may by regulations made under this paragraph substitute another definition for any definition of a residential care home, nursing home, private hospital or hostel for the time being effective for the purpose of this paragraph.
- (7) In this paragraph—
- “personal care” includes the provision of appropriate help with physical and social needs;
  - “support” means counselling or other help provided as part of a planned programme of care; and
  - “voluntary organisation” has the meaning given by section 94(1) of the Social Work (Scotland) Act 1968.

#### *Care workers*

- 10 (1) A person is exempt if—
- (a) he is employed to provide care or support (or both) to another person or other persons; and
  - (b) such conditions as may be prescribed are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—

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- (a) require the person's employer to be a charity or fulfil some other description;
- (b) relate to the period for which he is employed or other factors concerning his employment;
- (c) require his income for a prescribed period not to exceed a prescribed amount;
- (d) require his capital not to exceed a prescribed amount;
- (e) require him to be resident in prescribed premises;
- (f) require him not to exceed a prescribed age; and
- (g) require the other person or persons to fulfill a prescribed description (whether relating to age, disablement or otherwise).

*Residents of certain Crown land*

- 11 (1) A person is exempt if he is solely or mainly resident in Crown land which is designated under this paragraph.
- (2) The Secretary of State may designate land under this paragraph if at the time of designation the first and second conditions are fulfilled.
- (3) The first condition is that it is land in which there is any interest belonging to Her Majesty in right of the Crown or to a Government department or to a Minister of the Crown or held on behalf of Her Majesty for the purposes of a Government department.
- (4) The second condition is that in the Secretary of State's opinion the land is used wholly or mainly as the sole or main residence of individuals, and in his opinion most or all of them—
- (a) reside there for short periods; or
  - (b) should in the interests of national security not be registered as subject to a personal community charge.
- (5) The Secretary of State—
- (a) at any time may, and
  - (b) if the first or second condition ceases to be fulfilled shall, revoke a designation under this paragraph.
- (6) A designation under this paragraph shall take effect at the beginning of the day following that on which it was made, and shall cease to have effect at the end of the day (if any) on which it is revoked.

*Residents of certain other premises*

- 12 A person other than a person such as is mentioned in section 8(4) or (6A) of this Act is exempt if he is solely or mainly resident in premises—
- (a) in respect of which the collective community charge is payable;
  - (b) which are premises of a description prescribed for the purposes of paragraph (a) of section 11(3A) of this Act; or
  - (c) which are subject to non-domestic rates.

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*Persons without fixed abode*

- 13 (1) A person is exempt in relation to any day if—
- (a) he has no fixed abode in Scotland or elsewhere; and
  - (b) at the end of the day the place of his sole or main residence does not consist of a building, caravan or residential boat.
- (2) If a person has no fixed abode (in Scotland or elsewhere) he shall be treated as having his sole or main residence in the place where he is at any particular time.
- (3) Whether anything is a caravan shall be construed in accordance with Part I of the Caravan Sites and Control of Development Act 1960.
- (4) In this paragraph—
- (a) a building includes a chalet or hut; and
  - (b) a residential boat is a boat which is designed or adapted for human habitation.”
- 36 (1) Schedule 2 to that Act (levy, collection, payment and recovery of community charges) shall be amended as follows.
- (2) In paragraph 2(1) (demand notices) at the beginning there shall be inserted—  
“Subject to paragraph 2A below,”.
- (3) After paragraph 2 there shall be inserted the following paragraph—
- “2A Where a person’s liability to pay a community charge arises only by virtue of section 8(7) of this Act (joint and several liability)—
- (a) the levying authority shall not issue a demand notice before the date prescribed under paragraph 2(1) above; but
  - (b) they shall issue such a notice at such time as it appears to them that they will be unable to recover payment of the community charge from any other person who is liable to pay the charge.”
- (4) In paragraph 3 (appeals against demand notices) in sub-paragraph (a) after the word “against” there shall be inserted the words—
- “(i) where the liability to pay the community charge is stated to be by virtue of section 8(7) of this Act (joint and several liability), such liability; and
  - (ii) in every case,”.
- (5) In paragraph 4 (payment of community charges)—
- (a) in sub-paragraph (3) at the beginning there shall be inserted the words “Subject to sub-paragraph (8) below,”;
  - (b) in sub-paragraph (7)—
    - (i) after the words “amount due” where they first occur there shall be inserted the words “in respect of any community charge (including any amount due in respect of the corresponding community water charge)”; and
    - (ii) for the words “rebate under or by virtue of section 24 of this Act from that amount or instalment” there shall be substituted the words “reduction in that amount or instalment in consequence of any rebate

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or community charge benefit in pursuance of Part II of the Social Security Act 1986”;

- (c) in sub-paragraph (8) at the end there shall be added the words “or on such other day in that month as the levying authority may determine”;
- (d) after sub-paragraph (10) there shall be inserted the following sub-paragraphs—

“(11) Where rebates in respect of collective community charge contributions take the form of vouchers issued by a levying authority to persons liable to pay such contributions, the persons liable to pay the collective community charge shall be entitled—

- (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
- (b) to obtain from the levying authority such sum as represents the value of such vouchers.

(12) Where community charge benefits in respect of contribution periods (within the meaning of section 20(11) of the Social Security Act 1986) take the form of vouchers issued by a levying authority to persons liable to pay collective community charge contributions in respect of a contribution period, the persons liable to pay the collective community charge shall be entitled—

- (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
- (b) to obtain from the levying authority such sum as represents the value of such vouchers.”

- (6) After the said paragraph 4 there shall be inserted the following paragraphs—

*“Discounts and incentives*

- 4A (1) Where a person enters into an agreement with a levying authority under sub-paragraph (10) of paragraph 4 above for payment of a community charge and the levying authority are satisfied that it would be of greater financial benefit to them if the payment were made under such an agreement than if it were made in accordance with sub-paragraphs (1) to (9) of that paragraph they may reduce the amount which the person is liable to pay by not more than such limit as is prescribed.
- (2) The limit mentioned in sub-paragraph (1) above may be calculated by reference to such percentage as the Secretary of State may prescribe.
- 4B (1) Subject to sub-paragraph (2) below, a levying authority may, for the purpose of encouraging persons to enter into agreements under paragraph 4(10) above and without prejudice to the making of such reductions as are mentioned in paragraph 4A above, offer inducements of a financial or other nature (including giving persons the opportunity either to take a cash benefit or to apply the value of such benefit to the purchase of chances in a local lottery within the meaning of section 6(1) of the Lotteries and Amusements Act 1976).

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- (2) In any financial year the aggregate cost of any inducements offered under sub-paragraph (1) above taken with the cost of any reductions made under paragraph 4A shall not exceed the savings which the levying authority estimates will accrue from agreements made by them under paragraph 4(10) above.”
- (7) In paragraph 5 (arrangements with housing bodies)—
- (a) in sub-paragraph (1) after the word “under” there shall be inserted the words “or by virtue of”;
  - (b) at the end of sub-paragraph (1) there shall be added the words “or of any of the authority’s responsibilities as regards rebates or community charge benefit in pursuance of Part II of the Social Security Act 1986”; and
  - (c) at the end there shall be added the following sub-paragraph—
    - “(7) No document issued by a housing body in pursuance of an arrangement made under this paragraph to a person liable to pay a community charge or any instalment thereof shall contain or refer to arrangements for any payment other than—
      - (a) the payment of any community charge or instalment;
      - (b) the payment of any community water charge; or
      - (c) the payment of any rebate or community charge benefit in pursuance of Part II of the Social Security Act 1986.”
- (8) In paragraph 6 (accounting for district community charges)—
- (a) for sub-paragraph (3) there shall be substituted the following sub-paragraph—
    - “(3) The Secretary of State may prescribe what deductions are to be made in estimating and ascertaining the amount produced by each of the regional and district community charges levied by a regional council.”;
  - (b) in sub-paragraph (4) after the words “community charge” there shall be inserted the words “and community water charge”; and
  - (c) in sub-paragraph (6) for the words ““district community charges” has” there shall be substituted the words ““regional community charges” and “district community charges” have”.
- (9) In paragraph 7 (recovery of arrears of community charges)—
- (a) in sub-paragraph (1) for the words “(4) to (6)” there shall be substituted the words “(5) and (6)”;
  - (b) in sub-paragraph (2)(a) after the word “application” where it first occurs there shall be inserted the words—
    - “(i) have each been issued with a demand notice and that in each case the time limit for appealing against a demand notice under paragraph 3 above has expired without an appeal being made or that in a case where an appeal has been made it has been finally determined in favour of the levying authority; and
    - (ii)”;
  - (c) after sub-paragraph (2) there shall be inserted the following sub-paragraph—

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“(2A) In the application of sub-paragraph (2) above to the recovery of civil penalties under this Act or of any sum required to be paid under section 18(3) of this Act, for sub-paragraph (2)(a)(i) there shall be substituted the words—

“(i) have each had imposed upon them a civil penalty in pursuance of section 17(10) or (11) of this Act or are required to pay a sum of money under section 18(3) of this Act and that in each case any time limit for appealing against such imposition or requirement has expired without an appeal being made or, that in a case where such an appeal has been made, it has been finally determined in favour of the registration officer or, as the case may be, the levying authority.””

(10) After the said paragraph 7 there shall be inserted the following paragraph—

*“Deductions from income support*

- 7A (1) Regulations made under this paragraph may provide that where a levying authority has obtained a summary warrant or a decree against a person (the debtor) in respect of arrears of community charges and the debtor is entitled to income support within the meaning of the Social Security Act 1986—
- (a) the levying authority may, without prejudice to their right to pursue any other means of recovering such arrears, apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the summary warrant or decree was granted; and
  - (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
- (2) Regulations made under this paragraph may include—
- (a) provision allowing or requiring adjudication as regards an application and provision as to appeals and reviews;
  - (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of income support do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
  - (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
  - (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.”

(11) After paragraph 9 there shall be inserted the following—

*“Use of information*

- 10       The Secretary of State may prescribe that, in carrying out their functions under this Act, a levying authority, or a housing body exercising functions under paragraph 5 above, may use information which—
- (a) is obtained under any other enactment; and
  - (b) does not fall within any prescribed description of information which cannot be used.”
- 37       In Schedule 4 to that Act (revenue support grants) in paragraph 2(4) for the words “any amount produced under sub-paragraph (2) or (3)” there shall be substituted the words “the amount produced in relation to a local authority in pursuance of sub-paragraph (2)”.
- 38       In Schedule 5 to that Act (water and sewerage charges) in paragraph 11 for the word “Schedule” there shall be substituted the words “Schedules 1A and”.