
STATUTORY INSTRUMENTS

1988 No. 1880

The Community Charges (Levying, Collection and Payment) (Scotland) Regulations 1988

Citation and commencement

1. These Regulations may be cited as the Community Charges (Levying, Collection and Payment) (Scotland) Regulations 1988 and shall come into force on 22nd November 1988.

Interpretation

2. In these Regulations—

“the Act” means the Abolition of Domestic Rates Etc. (Scotland) Act 1987; and any reference to a provision of Schedule 2 to the Act includes a reference to that provision as read with paragraph 11 of Schedule 5 to the Act and the Community Water Charges (Scotland) Regulations 1988.

Form and content of demand notices

3. The form and content of a demand notice under paragraph 2 of Schedule 2 to the Act shall be as set out, or shall be substantially to the like effect of the form and content set out—

- (a) in Schedule 1 to these Regulations, where the demand notice is in respect of a liability to pay the personal community charge and any liability to pay the personal community water charge;
- (b) in Schedule 2 to these Regulations, where the demand notice is in respect of a liability to pay the standard community charge and any liability to pay the standard community water charge;
- (c) in Schedule 3 to these Regulations, where the demand notice is in respect of a liability to pay the collective community charge and any liability to pay the collective community water charge.

Appeal

4.—(1) An appeal by a person (in this regulation referred to as “the appellant”) under paragraph 3(a) of Schedule 2 to the Act (appeal consequent on issue of demand notice) shall be made in writing and shall—

- (a) state the name and address of the appellant;
- (b) refer to the demand notice (and its date) in connection with which the appeal is made;
- (c) set out all the reasons for the appeal, along with any evidence in support thereof;
- (d) state the date on which the appeal is made; and
- (e) be signed by the appellant or his agent, who shall state his name and address.

(2) The appeal shall be lodged with the levying authority within a period of 28 days beginning on the day after the day on which the demand notice is issued to the appellant.

(3) Where the functions of a levying authority under paragraph 3(a) of Schedule 2 to the Act are exercised on behalf of the levying authority by a housing body in pursuance of arrangements made under paragraph 5 of that Schedule(1), then, for the reference to the levying authority in paragraph (2) above, there shall be substituted a reference to that housing body.

Minimum amount and instalment

5. For the purposes of paragraph 4(7) of Schedule 2 to the Act (provision for payment of a community charge, including the corresponding community water charge, where the amount due, or any instalment of that amount, is less than the prescribed minimum amount or minimum instalment)

- (a) the minimum amount is prescribed as £24.00; and
- (b) the minimum instalment is prescribed as £2.00.

Limit on discounts

6. For the purposes of paragraph 4A of Schedule 2 to the Act (which makes provision for the reduction in certain circumstances of the amount of a community charge or a community water charge which a person is liable to pay by not more than such limit as is prescribed), the limit prescribed is—

- (a) in relation to the personal, standard or collective community charge imposed by a local authority in respect of any financial year, 5% of the amount of the personal community charge determined by that local authority in respect of that year; and
- (b) in relation to the personal, standard or collective community water charge imposed by a regional or islands council in respect of any financial year, 5% of the amount of the personal community water charge determined by that regional or, as the case may be, islands council in respect of that year.

Use of information

7.—(1) For the purposes of paragraph 10 of Schedule 2 to the Act (use of information), it is prescribed that, in carrying out their functions under the Act, a levying authority, or a housing body exercising functions under paragraph 5 of that Schedule, may use information which

- (a) is obtained under any other enactment; and
- (b) does not fall within paragraph (2)(a) or (b) below, which prescribes descriptions of information which cannot be used.

(2) The descriptions of information which cannot be used, as mentioned in paragraph (1) above, are—

- (a) information obtained under, and held for the purposes of, or in connection with, the functions of a local authority under the Social Work (Scotland) Act 1968(2), other than information as to the names and addresses of persons or addresses of premises;
- (b) information obtained under any enactment, other than the Act, relating to employees, former employees or applicants to become employees of the levying authority or housing body, being information held for the purposes of such employment or prospective employment.

(1) Paragraph 5 was amended by the 1988 Act, Schedule 12, paragraph 36(7).

(2) 1968 c. 49

Redetermination of personal community charge

8. For the purposes of paragraph 6 of Schedule 3 to the Act (supplementary provisions where a local authority have redetermined or are deemed to have redetermined their personal community charge), a local authority shall, to the extent that any sums paid by way of any community charge by any person as mentioned in sub-paragraph (a) of that paragraph have not been repaid to that person by being taken into account in any further demand notice issued to that person under paragraph 2(3) of Schedule 2 to the Act, repay the amount of such sums to that person or, if he has died, to his executors and shall send him or them a letter explaining how that amount has been calculated.

9. For the purposes of the said paragraph 6, a local authority shall pay the cost of levying and collecting the community charges as mentioned in sub-paragraph (b) of that paragraph to such extent and in accordance with such procedure as is described below—

- (a) where the local authority is a regional or islands council, the regional or islands council shall be responsible for paying and meeting the full cost incurred by them or on their behalf in levying and collecting such charges; and
- (b) where the local authority is a district council, the district council shall pay to the regional council within whose region their district falls—
 - (i) the full amount of any cost incurred by or on behalf of the regional council in levying and collecting such charges, as such amount shall be determined by agreement between those authorities or, failing such agreement, by the Secretary of State; and
 - (ii) that amount at such time as may be so determined.

St Andrew's House, Edinburgh
28th October 1988

Ian Lang
Minister of State, Scottish Office