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STATUTORY INSTRUMENTS

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**1988 No. 1880 (S.174)**

**COMMUNITY CHARGES,  
SCOTLANDWATER SUPPLY, SCOTLAND**

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

<i>Made</i>	- - - -	<i>28th October 1988</i>
<i>Laid before Parliament</i>		<i>1st November 1988</i> <i>22nd November</i>
<i>Coming into force</i>	- -	<i>1988</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 26(1) and 31(2) and (3) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987(1), paragraphs 2(4), 3(a), 4(7), 4A and 10 of Schedule 2 to that Act(2), paragraph 6 of Schedule 3 to that Act, the said sections and the said provisions of Schedule 2 to that Act as read with paragraph 11 of Schedule 5 to that Act(3) and with the Community Water Charges (Scotland) Regulations 1988(4) made under the said paragraph 11, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**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.

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(1) 1987 c. 47; section 26(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.  
(2) Paragraphs 3(a) and 4(7) were amended by the Local Government Finance Act 1988 (c. 41) (“the 1988 Act”), Schedule 12, paragraph 36(4) and (5)(b); paragraphs 4A and 10 were added by the 1988 Act, Schedule 12, paragraph 36(6) and (11).  
(3) Paragraph 11 of Schedule 5 was amended by the 1988 Act, Schedule 12, paragraph 38.  
(4) S.I. 1988/1538

### **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(5), 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—

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

- (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(6), 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.

### **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.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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St Andrew's House, Edinburgh  
28th October 1988

*Ian Lang*  
Minister of State, Scottish Office

## SCHEDULE 1

Regulation 3(a)

*Form and content of demand notice for payment of personal community charge and personal community water charge*

## ABOLITION OF DOMESTIC RATES ETC. (SCOTLAND) ACT 1987

## DEMAND NOTICE for payment of personal community charge and personal community water charge for [insert names of region and district or name of islands area]

To [insert name and address of person to whom demand notice is issued]	Financial year 19 -19 . From [insert name and address of levying authority or housing body issuing the demand notice]
Office use only	Date [insert date on which demand notice is issued]

Notice is hereby given that you are liable to pay the following [insert "regional and district" or "islands" as appropriate] personal community charge(s) and, if applicable, the following [insert "regional" or "islands"] personal community water charge.

\* This demand notice is in respect of your joint and several liability under section 8(7) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (as amended by the Local Government Finance Act 1988, Schedule 12, paragraph 18(7)) to pay the charge(s) which [insert name of levying authority or housing body issuing the demand notice] are unable to recover from [insert name and address of other person liable to pay the charge(s)] (see Notes).

\* Delete as appropriate.

<i>AMOUNT PAYABLE</i>				
	<i>Personal Community Charge</i>			
	<i>Personal community charge determined for 19 -19</i>	<i>*Percentage for student (see Notes)</i>	<i>*Amount for student for 19 -19 (1st column × 2nd column)</i>	<i>Amount payable for the period from to (see Notes)</i>
*Region/*Islands	£		£	£
*District	£		£	£
<i>Less Rebate/community charge benefit (if any) (see Notes)</i>				£
				£
	<i>Personal Community Water Charge</i>			
	<i>Personal community water charge determined for 19 -19</i>	<i>*Percentage for student (see Notes)</i>	<i>*Amount for student for 19 -19 (1st column × 2nd column)</i>	
*Region/*Islands	†£	†	†£	£
*[Set out, and explain reasons for, adjustments (if any) (see Notes)]				£
5 Total net amount payable				£

\*Delete as appropriate.

†Insert "not applicable" where there is no liability for the personal community water charge.

#### METHOD OF PAYMENT

1. The amount payable is, in terms of paragraph 4 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 ("the Act"), as amended, to be paid as follows (see Notes)–  
[Insert details of–
  - (i) method of payment of amount(s) due, e.g. by lump sum or instalments and amount of instalments calculated in accordance with that paragraph;
  - (ii) where and how payment may be made, e.g. in person, by post, by standing order, giro etc.].

#### APPEAL RIGHTS

2. You may appeal against the amount which the demand notice states that you are liable to pay. If the demand notice is in respect of your joint and several liability under section 8(7) of the Act, as amended, you may also appeal on the question of that liability (see Notes).
3. Your appeal must be made in writing to [insert name of levying authority or housing body to whom the appeal is to be made] at [insert address to which appeal is to be sent] within a period of 28 days beginning on the day after the date on which this notice is issued to you.
4. Your appeal must state–
  - (a) your own name and address;
  - (b) the demand notice (and its date) in connection with which the appeal is made;
  - (c) all your reasons for appealing together with any evidence you have to support your appeal;
  - (d) the date on which you make the appeal.

You or your agent must then sign the appeal. Where an agent signs on your behalf, he must give his name and address.

5. If you are dissatisfied with the decision on your appeal, you have the right to appeal further to the sheriff within 28 days of the date of that decision.

#### ARREARS

6. If you fall into arrears with, or have difficulty in paying, your instalments, please contact [insert name of levying authority or housing body which issued the demand notice] immediately. It may be possible for some other system of payment to be agreed.
7. If you pay by monthly instalments to a regional or islands council and any 3 of those instalments are due but unpaid, then, under paragraph 4(9) of Schedule 2 to the Act, you may be given written notice requiring you to pay the outstanding instalments within 7 days. If you fail to do so you will become immediately liable to pay the total amount payable in respect of the financial year, so far as this has not already been paid.
8. Arrears are recoverable by way of summary warrant proceedings authorised by the sheriff or by the raising of a court action for payment. Where a summary warrant is granted or decree is given against you in the court action, you will have to pay the expenses involved in such proceedings. In addition, where a summary warrant is granted, a surcharge of 10% of the amount of the arrears will also be imposed.

## NOTES

### **Joint and several liability**

Married couples living together, and those who live together as if they were husband and wife, are jointly and severally liable for each other's personal community charge and personal community water charge. However, it is only where your partner fails to pay his or her charge that you will be asked to pay it. The demand notice indicates if this is the case.

### **Student**

If you are shown on the community charges register as a full-time student then you will be liable to pay 20% of the personal community charge and personal community water charge.

### **Amount payable for period**

1. This shows the period for which you are liable to pay the charge in question and the amount of the charge payable before any adjustments are made.

2. Where the period shown is only part of the financial year, the amount shown has been calculated by apportioning the charge determined for the whole year on a daily basis.

### **Rebate/Community charge benefit**

1. In relation to the personal community charge, the amount of the rebate/benefit has been calculated on the basis that there will be no change in your entitlement to it throughout the period. Where any adjustments require to be made to the amount of rebate/benefit shown, a further demand notice will be issued in respect of the revised amount of personal community charge payable.

2. If you are on a low income you may be entitled to a rebate/community charge benefit. Information about rebates/community charge benefit can be obtained from [insert relevant details].

### **Adjustments**

This shows any adjustments which may have to be made to the amounts shown as payable, e.g. as a result of a discount being given, or of a change in the amount of the community charge or community water charge payable in respect of the financial year.

### **Method of payment**

1. The following paragraphs describe the way in which, in terms of paragraph 4 of Schedule 2 to the Act, community charges and community water charges are payable to a regional or islands council. They do not apply where some other way is agreed with that council or where the charges are payable to any other body, such as a district council.

#### Notice issued before start of the year

2. The normal way of paying the charges for a whole financial year is by 12 monthly instalments. This way will normally apply where demand notices are issued before the start of the financial year to which the charges relate. The instalments are payable each month on a date determined by the council.

#### Notice issued on or after 1st April but before 1st January

3. Subject to paragraph 5, where the charges are payable for the whole or part of a financial year but demand notices are issued on or after 1st April but before 1st January in that financial year, the charges are payable by monthly instalments on such day of such months as the council may determine.

#### Notice issued on or after 1st January

4. Subject to paragraph 5, where demand notices are issued on or after 1st January in the financial year, the charges are payable in full on such day as the council may determine.

#### Amount due before notice issued

5. In cases where an amount is due for a period before the demand notice is issued then the amount has to be paid on the first day of the month after the month in which the notice is issued or on such other day in that month as the council may determine.

#### Minimum amount or instalment

6. If the total net amount due for the community charge (including the corresponding community water charge) is less than £24.00 or the monthly instalment is less than £2.00 then the council are to

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require payment in full on a date determined by it, or by instalments of £2.00 or more over a period determined by it.

**Appeals**

The relevant statutory provisions on appeals to the authority or body issuing a demand notice are to be found in—

- (a) paragraph 3 of Schedule 2 to the Act, as amended by paragraph 36(4) of Schedule 12 to the Local Government Finance Act 1988;
- (b) that paragraph 3 as read with paragraph 11 of Schedule 5 to the Act;
- (c) regulation 4 of the Community Charges (Levying, Collection and Payment) (Scotland) Regulations 1988.



## SCHEDULE 2

Regulation 3(b)

*Form and content of demand notice for payment of standard community charge and standard community water charge*

## ABOLITION OF DOMESTIC RATES ETC. (SCOTLAND) ACT 1987

DEMAND NOTICE for payment of standard community charge and standard community water charge for [insert names of region and district or name of islands area]

Financial year 19 –19

To [insert name and address of person to whom demand notice is issued]

From [insert name and address of levying authority or housing body issuing the demand notice]

Office use only
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Date [insert date on which demand notice is issued]

Notice is hereby given that you are liable to pay the following [insert “regional and district” or “islands” as appropriate] standard community charge(s) and, if applicable, the following [insert “regional” or “islands”] standard community water charge in respect of the premises at [insert address of premises].

AMOUNT PAYABLE				
	Standard Community Charge			
	Personal community charge determined for 19 –19	Standard community charge multiplier	Standard community charge imposed for 19 –19 (1st column × 2nd column)	Amount payable for the period from to (see Notes)
*Region/*Islands	£		£	£
*District	£		£	£
				£
	Standard Community Water Charge			
	Personal community water charge determined for 19 –19	Standard community charge multiplier	Standard community water charge imposed for 19 –19 (1st column × 2nd column)	
*Region/*Islands	†£	†	†£	£
*[Set out, and explain reasons for, adjustments (if any) (see Notes)]				£
Total net amount payable				£

\*Delete as appropriate.

†Insert “not applicable” where there is no liability for the standard community water charge.

#### METHOD OF PAYMENT

1. The amount payable is, in terms of paragraph 4 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 ("the Act"), as amended, to be paid as follows (see Notes)–

[Insert details of–

- (i) method of payment of amount(s) due, e.g. by lump sum or instalments and amount of instalments calculated in accordance with that paragraph;
- (ii) where and how payment may be made, e.g. in person, by post, by standing order, giro etc.].

#### APPEAL RIGHTS

2. You may appeal against the amount which the demand notice states that you are liable to pay.

3. Your appeal must be made in writing to [insert name of levying authority or housing body to whom the appeal is to be made] at [insert address to which appeal is to be sent] within a period of 28 days beginning on the day after the date on which this notice is issued to you.

4. Your appeal must state–

- (a) your own name and address;
- (b) the demand notice (and its date) in connection with which the appeal is made;
- (c) all your reasons for appealing against that amount, together with any evidence you have to support your appeal;
- (d) the date on which you make the appeal.

You or your agent must then sign the appeal. Where an agent signs on your behalf, he must give his name and address.

5. If you are dissatisfied with the decision on your appeal, you have the right to appeal further to the sheriff within 28 days of the date of that decision.

#### ARREARS

6. If you fall into arrears with, or have difficulty in paying, your instalments, please contact [insert name of levying authority or housing body which issued the demand notice] immediately. It may be possible for some other system of payment to be agreed.

7. If you pay by monthly instalments to a regional or islands council and any 3 of those instalments are due but unpaid, then, under paragraph 4(9) of Schedule 2 to the Act, you may be given written notice requiring you to pay the outstanding instalments within 7 days. If you fail to do so you will become immediately liable to pay the total amount payable in respect of the financial year, so far as this has not already been paid.

8. Arrears are recoverable by way of summary warrant proceedings authorised by the sheriff or by the raising of a court action for payment. Where a summary warrant is granted or decree is given against you in the court action, you will have to pay the expenses involved in such proceedings. In addition, where a summary warrant is granted, a surcharge of 10% of the amount of the arrears will also be imposed.

## NOTES

### **Joint and several liability**

Married couples living together, and those who live together as if they were husband and wife, are jointly and severally liable for each other's personal community charge and personal community water charge. However, it is only where your partner fails to pay his or her charge that you will be asked to pay it. The demand notice indicates if this is the case.

### **Student**

If you are shown on the community charges register as a full-time student then you will be liable to pay 20% of the personal community charge and personal community water charge.

### **Amount payable for period**

1. This shows the period for which you are liable to pay the charge in question and the amount of the charge payable before any adjustments are made.

2. Where the period shown is only part of the financial year, the amount shown has been calculated by apportioning the charge determined for the whole year on a daily basis.

### **Rebate/Community charge benefit**

1. In relation to the personal community charge, the amount of the rebate/benefit has been calculated on the basis that there will be no change in your entitlement to it throughout the period. Where any adjustments require to be made to the amount of rebate/benefit shown, a further demand notice will be issued in respect of the revised amount of personal community charge payable.

2. If you are on a low income you may be entitled to a rebate/community charge benefit. Information about rebates/community charge benefit can be obtained from [insert relevant details].

### **Adjustments**

This shows any adjustments which may have to be made to the amounts shown as payable, e.g. as a result of a discount being given, or of a change in the amount of the community charge or community water charge payable in respect of the financial year.

### **Method of payment**

1. The following paragraphs describe the way in which, in terms of paragraph 4 of Schedule 2 to the Act, community charges and community water charges are payable to a regional or islands council. They do not apply where some other way is agreed with that council or where the charges are payable to any other body, such as a district council.

#### Notice issued before start of the year

2. The normal way of paying the charges for a whole financial year is by 12 monthly instalments. This way will normally apply where demand notices are issued before the start of the financial year to which the charges relate. The instalments are payable each month on a date determined by the council.

#### Notice issued on or after 1st April but before 1st January

3. Subject to paragraph 5, where the charges are payable for the whole or part of a financial year but demand notices are issued on or after 1st April but before 1st January in that financial year, the charges are payable by monthly instalments on such day of such months as the council may determine.

#### Notice issued on or after 1st January

4. Subject to paragraph 5, where demand notices are issued on or after 1st January in the financial year, the charges are payable in full on such day as the council may determine.

#### Amount due before notice issued

5. In cases where an amount is due for a period before the demand notice is issued then the amount has to be paid on the first day of the month after the month in which the notice is issued or on such other day in that month as the council may determine.

#### Minimum amount or instalment

6. If the total net amount due for the community charge (including the corresponding community water charge) is less than £24.00 or the monthly instalment is less than £2.00 then the council are to require payment in full on a date determined by it, or by instalments of £2.00 or more over a period determined by it.

#### Appeals

The relevant statutory provisions on appeals to the authority or body issuing a demand notice are to be found in–

- (a) paragraph 3 of Schedule 2 to the Act, as amended by paragraph 36(4) of Schedule 12 to the Local Government Finance Act 1988;
- (b) that paragraph 3 as read with paragraph 11 of Schedule 5 to the Act;
- (c) regulation 4 of the Community Charges (Levying, Collection and Payment) (Scotland) Regulations 1988.

## SCHEDULE 3

*Form and content of demand notice for payment of collective community charge and collective community water charge*

## ABOLITION OF DOMESTIC RATES ETC. (SCOTLAND) ACT 1987

DEMAND NOTICE for payment of collective community charge and collective community water charge for [insert names of region and district or name of islands area]

Financial year 19 -19 .

To [insert name and address of person to whom demand notice is issued]

From [insert name and address of levying authority or housing body issuing the demand notice]

Office use  
only

Date [insert date on which demand notice is issued]

Notice is hereby given that you are liable to pay the following [insert "regional and district" or "islands" as appropriate] collective community charge(s) and, if applicable, the following [insert "regional" or "islands"] collective community water charge in respect of the premises at [insert address of premises].

AMOUNT PAYABLE				
	Collective Community Charge			
	Personal community charge determined for 19 -19	Collective community charge multiplier	Collective community charge imposed for 19 -19 (1st column × 2nd column)	Amount payable for the period from to (see Notes)
*Region/*Islands	£		£	£
*District	£		£	£
				£
	Collective Community Water Charge			
	Personal community water charge determined for 19 -19	Collective community charge multiplier	Collective community water charge imposed for 19 -19 (1st column × 2nd column)	
*Region/*Islands	†£	†	†£	£
*[Set out, and explain reasons for, adjustment (if any) (see Notes)]				£
Total net amount payable				£

\*Delete as appropriate.

†Insert "not applicable" where there is no liability for the collective community water charge.

#### METHOD OF PAYMENT

1. The amount payable is, in terms of paragraph 4 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (“the Act”), as amended, to be paid as follows (see Notes)–  
[Insert details of–
  - (i) method of payment of amount(s) due, e.g. by lump sum or instalments and amount of instalments calculated in accordance with that paragraph;
  - (ii) where and how payment may be made, e.g. in person, by post, by standing order, giro etc.].

#### APPEAL RIGHTS

2. You may appeal against the amount which the demand notice states that you are liable to pay.
3. Your appeal must be made in writing to [insert name of levying authority or housing body to whom the appeal is to be made] at [insert address to which appeal is to be sent] within a period of 28 days beginning on the day after the date on which this notice is issued to you.
4. Your appeal must state–
  - (a) your own name and address;
  - (b) the demand notice (and its date) in connection with which the appeal is made;
  - (c) all your reasons for appealing against that amount, together with any evidence you have to support your appeal;
  - (d) the date on which you make the appeal.

You or your agent must then sign the appeal. Where an agent signs on your behalf, he must give his name and address.

5. If you are dissatisfied with the decision on your appeal, you have the right to appeal further to the sheriff within 28 days of the date of that decision.

#### ARREARS

6. If you fall into arrears with, or have difficulty in paying, your instalments, please contact [insert name of levying authority or housing body which issued the demand notice] immediately. It may be possible for some other system of payment to be agreed.

7. If you pay by monthly instalments to a regional or islands council and any 3 of those instalments are due but unpaid, then, under paragraph 4(9) of Schedule 2 to the Act, you may be given written notice requiring you to pay the outstanding instalments within 7 days. If you fail to do so you will become immediately liable to pay the total amount payable in respect of the financial year, so far as this has not already been paid.

8. Arrears are recoverable by way of summary warrant proceedings authorised by the sheriff or by the raising of a court action for payment. Where a summary warrant is granted or decree is given against you in the court action, you will have to pay the expenses involved in such proceedings. In addition, where a summary warrant is granted, a surcharge of 10% of the amount of the arrears will also be imposed.

## NOTES

### **Joint and several liability**

Married couples living together, and those who live together as if they were husband and wife, are jointly and severally liable for each other's personal community charge and personal community water charge. However, it is only where your partner fails to pay his or her charge that you will be asked to pay it. The demand notice indicates if this is the case.

### **Student**

If you are shown on the community charges register as a full-time student then you will be liable to pay 20% of the personal community charge and personal community water charge.

### **Amount payable for period**

1. This shows the period for which you are liable to pay the charge in question and the amount of the charge payable before any adjustments are made.
2. Where the period shown is only part of the financial year, the amount shown has been calculated by apportioning the charge determined for the whole year on a daily basis.

### **Rebate/Community charge benefit**

1. In relation to the personal community charge, the amount of the rebate/benefit has been calculated on the basis that there will be no change in your entitlement to it throughout the period. Where any adjustments require to be made to the amount of rebate/benefit shown, a further demand notice will be issued in respect of the revised amount of personal community charge payable.
2. If you are on a low income you may be entitled to a rebate/community charge benefit. Information about rebates/community charge benefit can be obtained from [insert relevant details].

### **Adjustments**

This shows any adjustments which may have to be made to the amounts shown as payable, e.g. as a result of a discount being given, or of a change in the amount of the community charge or community water charge payable in respect of the financial year.

### **Method of payment**

1. The following paragraphs describe the way in which, in terms of paragraph 4 of Schedule 2 to the Act, community charges and community water charges are payable to a regional or islands council. They do not apply where some other way is agreed with that council or where the charges are payable to any other body, such as a district council.

#### Notice issued before start of the year

2. The normal way of paying the charges for a whole financial year is by 12 monthly instalments. This way will normally apply where demand notices are issued before the start of the financial year to which the charges relate. The instalments are payable each month on a date determined by the council.

#### Notice issued on or after 1st April but before 1st January

3. Subject to paragraph 5, where the charges are payable for the whole or part of a financial year but demand notices are issued on or after 1st April but before 1st January in that financial year, the charges are payable by monthly instalments on such day of such months as the council may determine.

#### Notice issued on or after 1st January

4. Subject to paragraph 5, where demand notices are issued on or after 1st January in the financial year, the charges are payable in full on such day as the council may determine.

#### Amount due before notice issued

5. In cases where an amount is due for a period before the demand notice is issued then the amount has to be paid on the first day of the month after the month in which the notice is issued or on such other day in that month as the council may determine.

#### Minimum amount or instalment

6. If the total net amount due for the community charge (including the corresponding community water charge) is less than £24.00 or the monthly instalment is less than £2.00 then the council are to

require payment in full on a date determined by it, or by instalments of £2.00 or more over a period determined by it.

### **Appeals**

The relevant statutory provisions on appeals to the authority or body issuing a demand notice are to be found in—

- (a) paragraph 3 of Schedule 2 to the Act, as amended by paragraph 36(4) of Schedule 12 to the Local Government Finance Act 1988;
- (b) that paragraph 3 as read with paragraph 11 of Schedule 5 to the Act;
- (c) regulation 4 of the Community Charges (Levying, Collection and Payment) (Scotland) Regulations 1988.

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations prescribe matters relating to the levy and payment of community charges and community water charges under the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (“the Act”).

The Regulations prescribe—

- (a) the form and content of demand notices to be issued to persons liable to pay the community charges and community water charges (regulation 3 and Schedules 1, 2 and 3);
- (b) the period within which and manner in which appeals are to be made against demand notices issued (regulation 4);
- (c) the minimum amount and the minimum instalment of payment of community charges for the purposes of paragraph 4(7) of Schedule 2 to the Act (regulation 5);
- (d) a limit on the amount of discounts which may be available to persons liable to pay community charges and community water charges (regulation 6);
- (e) that, in carrying out functions under the Act, levying authorities and housing bodies may use certain information obtained under other enactments (regulation 7);
- (f) the extent to which and manner in which—
  - (i) sums paid by way of any community charge are to be repaid by a local authority which has redetermined or is deemed to have redetermined its personal community charge (regulation 8); and
  - (ii) the costs of levying and collecting the community charges levied in consequence of such a redetermination or deemed redetermination shall be payable by that local authority (regulation 9).