
STATUTORY INSTRUMENTS

1988 No. 1880

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

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.