
STATUTORY INSTRUMENTS

1988 No. 1880

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

Redetermination of personal community charge

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.