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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.

AMOUNT PAYABLE				
	Personal Community Charge			
	Personal community charge determined for 19 -19	*Percentage for student (see Notes)	*Amount for student for 19 -19 (1st column x 2nd column)	Amount payable for the period from to (see Notes)
*Region/*Islands	£		£	£
*District	£		£	£
Less Rebate/community charge benefit (if any) (see Notes)				£
				£
	Personal Community Water Charge			
	Personal community water charge determined for 19 -19	*Percentage for student (see Notes)	*Amount for student for 19 -19 (1st column x 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 personal community water charge.

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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.

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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.