
STATUTORY INSTRUMENTS

1991 No. 41 (S.3)

**COMMUNITY CHARGES,
SCOTLANDWATER SUPPLY, SCOTLAND**

**The Standard Community Charge
(Scotland) Amendment Regulations 1991**

<i>Made</i>	- - - -	<i>14th January 1991</i>
<i>Laid before Parliament</i>		<i>16th January 1991</i>
<i>Coming into force</i>	- -	<i>1st April 1991</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 10(2), (3), (7) and (7D), 26(1) and 31(3) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (1), and those sections as read with paragraph 11 of Schedule 5 to that Act (2) and with the Community Water Charges (Scotland) Regulations 1988 (3) and the Community Water Charges (Scotland) Amendment Regulations 1989 (4) made thereunder, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Standard Community Charge (Scotland) Amendment Regulations 1991 and shall come into force on 1st April 1991.

(2) In these Regulations “the principal Regulations” means the Standard Community Charge (Scotland) Regulations 1989 (5).

Amendment of the principal Regulations

2. In regulation 2 of the principal Regulations—

(a) in paragraph (1) after the definition of “the Act”, there shall be inserted the following definitions:—

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- (1) 1987 c. 47; section 10(3) was amended by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 19(2); section 10(7) was substituted and (7D) inserted by the Local Government and Housing Act 1989 (c. 42), section 142; section 26(1) contains a definition of “prescribed” relevant to the exercise of the powers under which these Regulations are made.
- (2) Paragraph 11 of Schedule 5 was amended by the Local Government Finance Act 1988, Schedule 12, paragraph 38.
- (3) S.I. 1988/1538.
- (4) S.I. 1989/2362.
- (5) S.I. 1989/2437.

““charitable” shall be construed in the same way as if it was contained in the Income Tax Acts;”

““director” and “full-time working director” have the same meanings as they have in section 168(8) to (10) of the Income and Corporation Taxes Act 1988 (6);”;

(b) after paragraph (3) there shall be inserted the following paragraphs:—

“(4) In these Regulations, a company is an associated company of another if one of them has control of the other, or both are under the control of the same person and, for this purpose, “control” shall have the same meaning as it has in relation to a body corporate in section 840 of the Income and Corporation Taxes Act 1988.

(5) In these Regulations, any reference to—

- (a) a person’s residence in a dwellinghouse being job-related shall be construed in accordance with regulation 6A of these Regulations; and
- (b) a spouse of a person includes a reference to a person of the opposite sex who is living with the other as that person’s husband or wife.”.

3. In regulation 4(2) of the principal Regulations, after the word “maximum” there shall be inserted the word “standard”.

4. After regulation 4 of the principal Regulations, there shall be inserted the following regulations:—

“Class of premises where maximum standard community charge multiplier is ½

4A.—(1) The class of premises specified in Schedule 3 to these Regulations is prescribed for the purposes of section 10(7) of the Act.

(2) The maximum standard community charge multiplier prescribed for the purposes of section 10(7D) of the Act in relation to the class of premises specified in the said Schedule 3 is ½.

Class of premises where maximum standard community charge multiplier is 1

4B.—(1) The class of premises specified in Schedule 4 to these Regulations is prescribed for the purposes of section 10(7) of the Act.

(2) The maximum standard community charge multiplier prescribed for the purposes of section 10(7D) of the Act in relation to the class of premises specified in the said Schedule 4 is 1.”.

5. After regulation 6 of the principal Regulations, there shall be inserted the following regulation:

“Job-related residence

6A.—(1) Subject to paragraphs (2) and (3) below, a person’s residence in a dwellinghouse is job-related if—

- (a) the dwellinghouse is provided for that person by reason of his employment or for his spouse by reason of her employment, in any of the following cases, namely—
 - (i) where it is necessary for the proper performance of the duties of the employment that the person should reside in that dwellinghouse;

- (ii) where the dwellinghouse is provided for the better performance of the duties of the employment, and it is one of the kinds of employment in the case of which it is customary for employers to provide a dwellinghouse for employees;
 - (iii) where, there being a special threat to the employee's security, special security arrangements are in force and the employee resides in the dwellinghouse as part of those arrangements; or
- (b) the dwellinghouse is provided for that person or his spouse by another person in pursuance of a contract entered into at arm's length which requires him or his spouse—
- (i) to carry on a particular trade, profession or vocation in premises provided by that other person (whether under a tenancy or otherwise); and
 - (ii) to reside either in those premises or in other premises provided by that other person.

(2) If the dwellinghouse is provided by a company and the employee is a director of that or an associated company, paragraph (1)(a)(i) or (ii) above shall not apply unless—

- (a) the employment is as a full-time working director, or
- (b) the company is non-profit making, that is to say, it does not carry on a trade nor do its functions consist wholly or mainly in the holding of investments or other property, or
- (c) the company is established for charitable purposes only.

(3) Paragraph (1)(b) above does not apply if the dwellinghouse concerned is in whole or in part provided by any other person or persons with whom the person or spouse carries on a trade or business in partnership.

(4) In this regulation, dwellinghouse includes, in the case of part residential subjects, the part of the subjects which are used as the sole or main residence of any person.”.

6. In Schedule 1 to the principal Regulations (classes of premises excepted from standard community charge), after paragraph 6 there shall be inserted the following paragraph:—

“7. A dwellinghouse—

- (a) which either—
 - (i) forms part of premises which comprise or include another dwellinghouse; or
 - (ii) is situated within the curtilage of another dwellinghouse;
- (b) which is, in the opinion of the registration officer, difficult to let separately from that other dwellinghouse; and
- (c) in respect of which the standard community charge is, or would be, but for this provision, payable by a person who is solely or mainly resident in that other dwellinghouse.”.

7. In Schedule 2 to the principal Regulations (classes of premises where maximum standard community charge multiplier is zero), after paragraph 7 there shall be inserted the following paragraph:—

“8. A dwellinghouse—

- (a) in respect of which the standard community charge is, or would be, but for this provision, payable by a person who is a debtor, or one of the joint debtors, in a heritable security secured over that dwellinghouse; and

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

- (b) where the creditor in that heritable security has entered into lawful possession of the dwellinghouse.”.

8. After Schedule 2 to the principal Regulations, there shall be inserted the following Schedules:

“SCHEDULE 3

Regulation 4A

CLASS OF PREMISES WHERE MAXIMUM
STANDARD COMMUNITY CHARGE MULTIPLIER IS $\frac{1}{2}$

1. A dwellinghouse in respect of which the standard community charge is payable by a person who is solely or mainly resident in another dwellinghouse where his residence in that other dwellinghouse is job-related.

SCHEDULE 4

Regulation 4B

CLASS OF PREMISES WHERE MAXIMUM
STANDARD COMMUNITY CHARGE MULTIPLIER IS 1

1. A dwellinghouse in respect of which the standard community charge is payable and—
- (a) which constitutes a self-contained part of a building which is not domestic subjects; and
 - (b) which is, by reason of its situation in relation to the parts of the building which are not domestic subjects, difficult to let separately from those other parts.”.

St Andrew’s House,
Edinburgh
14th January 1991

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Standard Community Charge (Scotland) Regulations 1989 (S.I.1989/2437) (“the principal Regulations”) with effect from 1st April 1991.

These Regulations prescribe a class of premises in respect of which the maximum standard community charge multiplier is $\frac{1}{2}$, namely a dwellinghouse where the charge is payable by a person who is solely or mainly resident in another dwellinghouse where his residence in that other dwellinghouse is “job-related” – see regulations 4, 5 and 8.

These Regulations prescribe a class of premises in respect of which the maximum standard community charge multiplier is 1, namely a dwellinghouse which forms part of a building which is not domestic subjects and which is difficult to let separately from that building – see regulations 4 and 8.

These Regulations prescribe an additional class of premises which are excepted from the standard community charge, namely a dwellinghouse which forms part of, or is within the curtilage of, another dwellinghouse, which is difficult to let separately from that other dwellinghouse and where the standard community charge would have been payable by a person who is solely or mainly resident in that other dwellinghouse – see regulation 6.

The Regulations also prescribe an additional class of premises in respect of which the standard community charge multiplier is zero, namely a dwellinghouse where the charge is or would be payable by a person who is a debtor in a heritable security and where the creditor in that heritable security has entered into possession of the dwellinghouse – see regulation 7.