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STATUTORY INSTRUMENTS

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**1991 No. 854**

**The Personal Community Charge (Reduction  
for 1990-91) (Scotland) Regulations 1991**

**PART I  
GENERAL**

**Citation and commencement**

**1.** These Regulations may be cited as the Personal Community Charge (Reduction for 1990-91) (Scotland) Regulations 1991 and shall come into force on 29th March 1991.

**Interpretation**

**2.—(1)** In these Regulations—

“the 1987 Act” means the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

“actual personal community charge” means, in respect of any financial year, the amount of the personal community charge determined or deemed to be determined or redetermined by a local authority in respect of that financial year under section 9 of or paragraph 3 or 5 of Schedule 3 to the 1987 Act;

“ARP” means, in relation to a local authority, the assumed rate poundage in respect of the financial year 1988-89, specified in relation to that local authority in the report referred to in regulation 6;

“apportionment note” has the same meaning as in paragraph 2 of Schedule 1 to the 1987 Act;

“community charge benefit” means a benefit under section 31A of the Social Security Act 1986<sup>(1)</sup>;

“domestic subjects” shall be construed in accordance with section 2(3) of the 1987 Act<sup>(2)</sup>;

“dwellinghouse” means—

(a) any domestic subjects; and

(b) any part of residential subjects which is used residentially;

“eligible person” means, in relation to Part II, III or IV, an eligible person within the meaning of that Part as construed respectively in accordance with regulation 7, 13 or 19;

“financial year” means the year beginning on 1st April;

“former ratepayer” shall be construed in accordance with regulation 4(1);

“levying authority” has the same meaning as in paragraph 1 of Schedule 2 to the 1987 Act;

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(1) 1986 c. 50; section 31A was inserted by the Local Government Finance Act 1988 (c. 41), Schedule 10, paragraph 6, and amended by the Social Security Act 1990 (c. 27), Schedule 6, paragraph 20.  
(2) Section 2(3) was amended by the Local Government Finance Act 1988, Schedule 13, Part IV; the definition in section 2(3) was amended by S.I. 1987/2179 (now revoked), 1988/1477, 1989/241 (now revoked) and 1477, 1990/630 and 1486.

“part residential subjects” shall have the same meaning as in section 26(1) of the 1987 Act<sup>(3)</sup> and references to the residential or non-residential use of those subjects shall be construed in accordance with paragraph 11 of Schedule 1 to that Act;

“rateable value” in relation to a dwellinghouse shall be construed in accordance with regulation 5;

“rating authority” shall be construed in accordance with section 109(1) of the Local Government (Scotland) Act 1973<sup>(4)</sup>;

“regional personal community charge” means the personal community charge imposed by a regional council and “islands personal community charge” and “district personal community charge” have the corresponding meanings;

“register” means a Community Charges Register established under section 13 of the 1987 Act<sup>(5)</sup>;

“Relief Regulations” means the Personal Community Charge (Relief) (Scotland) Regulations 1990<sup>(6)</sup>;

“Relief No.2 Regulations” means the Personal Community Charge (Relief) (No.2) (Scotland) Regulations 1990<sup>(7)</sup>; and

“spouse of a former ratepayer” shall be construed in accordance with regulation 4(3).

(2) Any reference in these Regulations to a person who is liable to pay the personal community charge in respect of a financial year includes—

- (a) a person who is jointly and severally liable for that charge by virtue of section 8(7) of the 1987 Act<sup>(8)</sup>; and
- (b) a person who is liable only for a part of that personal community charge.

(3) Unless the context otherwise requires, any reference in these Regulations—

- (a) to a numbered Part or a numbered regulation is a reference to the Part or, as the case may be, the regulation bearing that number in these Regulations; and
- (b) to a numbered paragraph in a regulation is a reference to that paragraph bearing that number in that regulation.

### **Application of the Regulations**

3. These Regulations shall apply in respect of the financial year 1990—91.

### **Former ratepayer and spouse of former ratepayer**

4.—(1) Any reference in these Regulations to a former ratepayer shall, subject to paragraph (2), be construed as meaning—

- (a) a person who paid any amount directly to the rating authority in respect of rates payable for the financial year 1988—89 for the lands and heritages which comprised or included the dwellinghouse referred to in regulation 19(1)(a); or
- (b) in a case where such rates have not been paid, a person who is liable to pay them; or

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(3) The definition of “part residential subjects” in section 26(1) of the 1987 Act was amended by regulation 6 of [S.I. 1988/1477](#) and regulation 5 of [S.I. 1989/241](#) (now revoked).

(4) [1973 c. 65](#); section 109(1) was amended by the 1987 Act, Schedule 1, paragraph 28, and by the Local Government and Housing Act [1989 \(c. 42\)](#), section 141(2)(b)(i).

(5) Section 13 was amended by the Local Government Finance Act [1988 \(c. 41\)](#), Schedule 12, paragraph 22(2) and (3).

(6) [S.I. 1990/421](#), amended by [S.I. 1990/625](#) and [2539](#).

(7) [S.I. 1990/1714](#).

(8) Section 8(7) was amended by the Local Government Finance Act 1988, Schedule 12, paragraph 18(7).

- (c) a person who paid an amount by way of an apportionment of those rates on the acquisition of an interest in the property which comprised or included that dwelling-house; or
- (d) a person who, in respect of a period in the financial year 1988-89, paid in relation to his occupation of that dwellinghouse, rent or sums analogous to rent under a lease or agreement which expressly or by implication provided that he was to pay an amount in respect of rates or otherwise provided that he was not to be responsible for the payment of rates to the rating authority,

but a person shall not be a former ratepayer if the dwellinghouse was exempt from rates for the financial year 1988—89 or if the payment of rates in respect of the dwellinghouse was wholly reduced or remitted under any of the following provisions:—

- (i) section 243A of the Local Government (Scotland) Act 1947<sup>(9)</sup> (relief of rates in respect of subjects partly occupied for a short time);
- (ii) section 244 of that Act (remission of rates on account of poverty); or
- (iii) section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962<sup>(10)</sup> (reduction and remission of rates payable by charitable and other organisations).

(2) For the purposes of paragraph (1), any payment made on behalf of another by a person whose sole or main residence is not also that of the beneficiary shall be treated as made by the beneficiary, except where the payment is made by an employer or previous employer for the benefit of an employee or former employee, the spouse of an employee or former employee or the widow or widower of a person who was an employee.

(3) Any reference in these Regulations to a spouse of a former rate payer shall be construed as meaning a person who, on 1st April 1989—

- (a) was married to a former ratepayer and lived together with him or her; or
- (b) being of the opposite sex to the former ratepayer, lived together with him or her as if they were husband and wife.

### Rateable value

5.—(1) Any reference in these Regulations to the rateable value of a dwellinghouse shall, subject to the following paragraphs, be construed as a reference to the rateable value which appeared in relation to the lands and heritages which comprised or included the dwellinghouse in the valuation roll in force immediately before 1st April 1989.

(2) Where, by virtue of section 45 of the Water (Scotland) Act 1980<sup>(11)</sup> (which made provision as to the apportionment of the net annual value of premises occupied partly as a dwellinghouse)—

- (a) the net annual value of any premises was apportioned as between the part occupied as a dwellinghouse and the remainder; and
- (b) the net annual value of each of the parts was shown separately on the valuation roll immediately prior to 1st April 1989,

then the net annual value shown on that valuation roll as apportioned to the part occupied as a dwellinghouse shall be regarded as being the net annual value of the dwellinghouse for the purposes of these Regulations.

(3) Where

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<sup>(9)</sup> 1947 c. 43; section 243A was inserted by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 6.  
<sup>(10)</sup> 1962 c. 9; section 4 was amended by the Local Government (Scotland) Act 1975 (c. 30), Schedule 7, the Rating (Charity Shops) Act 1976 (c. 45), section 1, the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5 and Schedule 4, the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5, the 1987 Act, Schedule 1, paragraph 21 and the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 7.  
<sup>(11)</sup> 1980 c. 45; section 45 was repealed by the 1987 Act, Schedule 6 but only in respect of financial year 1989-90 and subsequent years. See S.1. 1987/1489, Schedule 1.

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- (a) the dwellinghouse consists of any part of part residential subjects which is used residentially; and
- (b) an apportionment note relating to the lands and heritages consisting of the part residential subjects was included in the valuation roll immediately before 1st April 1989,

then the part of the rateable value shown in that apportionment note as apportioned to the residential use of those lands and heritages shall be regarded as being the rateable value of the dwellinghouse for the purposes of these Regulations.

(4) In the case of any lands and heritages in respect of which a rebate was granted under the Rating (Disabled Persons) Act 1978(12) for the financial year 1988-89, “rateable value” means the notional rateable value by reference to which the rates payable for that year were calculated taking into account the rebate granted under that Act, other than that granted under section 4(7) of that Act (rating authority’s discretion to increase the rebate in certain circumstances).

### **Report**

**6.—**(1) For the purposes of these Regulations, the Secretary of State shall specify in a report, in relation to each local authority, an assumed rate poundage of that authority in respect of the financial year 1988—89.

- (2) The report mentioned in paragraph (1) shall be laid before the House of Commons.