
STATUTORY INSTRUMENTS

1991 No. 854

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

**PART I
GENERAL**

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
- (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(1) (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(2) (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.

(1) 1947 c. 43; section 243A was inserted by the Rating and Valuation (Amendment) (Scotland) Act 1984 (c. 31), section 6.
(2) 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.

Status: This is the original version (as it was originally made).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

(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.