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STATUTORY INSTRUMENTS

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**1991 No. 856**

**The Community Charges (Levy, Collection and Payment) (Scotland) Regulations 1991**

**Payment of community charges**

4.—(1) In relation to the community charges in respect of the financial year 1991—92, paragraph 4 of Schedule 2 to the 1987 Act shall have effect subject to the modifications specified in the following paragraphs.

(2) In sub-paragraph (3) of the said paragraph 4(1), for the words “sub-paragraph (8)”, there shall be substituted the words “sub-paragraphs (8) and (8A)”.

(3) In sub-paragraph (6) of the said paragraph 4, for the words “sub-paragraph (1) above”, there shall be substituted the words “sub-paragraphs (1) above and (8A) below”.

(4) In sub-paragraph (8) of the said paragraph 4(2), there shall be inserted at the beginning the words—

“Subject to sub-paragraph (8A) below”.

(5) After sub-paragraph (8) of the said paragraph 4, there shall be inserted the following sub-paragraph:

“(8A) Notwithstanding the provisions of sub-paragraphs (3) to (5) above, where a person is liable to pay a community charge in respect of the financial year 1991-92 or part of that financial year and the demand notice in respect of that liability is issued on or after 1st April but before 1st January in that year, the levying authority may determine that the community charge to which the notice relates shall be payable by equal monthly instalments, with the first beginning on or after the date on which the demand notice is issued and which instalments are payable on such day of such months in the year as the levying authority may determine.”.

(6) In sub-paragraph (9)(a) of the said paragraph 4, for the words “sub-paragraphs (1) to (8)”, there shall be substituted the words “sub-paragraphs (1) to (8A)”.

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(1) Paragraph 4(3) was amended by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 12, paragraph 36(5)(a).  
(2) Paragraph 4(8) was amended by the Local Government Finance Act 1988, Schedule 12, paragraph 36(5)(c).