
STATUTORY INSTRUMENTS

1992 No. 1332 (S.129)

**COUNCIL TAX, SCOTLAND
WATER SUPPLY, SCOTLAND**

**The Council Tax (Administration and
Enforcement) (Scotland) Regulations 1992**

<i>Made</i>	- - - -	<i>2nd June 1992</i>
<i>Laid before Parliament</i>		<i>10th June 1992</i>
<i>Coming into force</i>	- -	<i>1st July 1992</i>

The Secretary of State, in exercise of the powers conferred on him by sections 113(1) and (2) and 116(1) of, and paragraphs, 1(1), 2(2), (3), (4)(a) to (c), (e), (g) and (i), and (5), 3 to 10, 12, 13(2)(a) and (3), 16 and 18 of Schedule 2, paragraph 6 of Schedule 3, and paragraphs 2(2) and 5 of Schedule 8 to, the Local Government Finance Act 1992(1) and those provisions as read with paragraph 11 of Schedule 11 to that Act and with the Council Water Charge (Scotland) Regulations 1992(2) made thereunder, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**PART I
GENERAL**

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 and shall come into force on 1st July 1992.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“chargeable amount” means an amount which, in respect of a particular dwelling, a person is liable to pay (whether solely or jointly and severally with another person or persons) to a levying authority in respect of council tax and the council water charge for a financial year

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.
(2) S.I.1992/1203.

and includes, unless the context otherwise requires, an amount which in the opinion of the authority a person will be so liable to pay;

“demand notice” means a notice served under regulation 17;

“liable person” means a person who is liable (whether solely or jointly and severally with another person or persons) to pay to a levying authority, in respect of a particular dwelling, an amount in respect of council tax or the council water charge for a financial year, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable;

“relevant valuation band” in relation to a dwelling, means the valuation band shown as applicable to the dwelling—

- (a) in the levying authority’s valuation list; or
- (b) if no such list is in force, in the copy of the proposed list sent to the authority under section 85(1)(b) of the Act;

“relevant year”, in relation to a notice, means the financial year to which the notice relates.

(3) Any reference in these Regulations to the day on, or time at which, a notice is issued, served or given by a levying authority is a reference to the day on, or time at which, the notice is, in accordance with the terms of section 192 of the Local Government (Scotland) Act 1973(3), posted, delivered or affixed.

(4) Unless otherwise stated, in these Regulations any reference—

- (a) to a numbered regulation or Schedule is a reference to the regulation or Schedule so numbered in these Regulations;
- (b) in a regulation or Schedule to a numbered paragraph is a reference to the paragraph so numbered in that regulation or Schedule; and
- (c) in a paragraph to a sub-paragraph is a reference to the appropriate sub-paragraph of that paragraph.

PART II

INFORMATION

Information as to liable persons, etc.

2.—(1) Any person appearing to a levying authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority in accordance with paragraph (2) such information as fulfils the following conditions:—

- (a) it is in the possession or control of the person concerned;
- (b) the authority request the person to supply it, by serving a notice addressed—
 - (i) to him by name; or
 - (ii) to “The Resident” or, as the case may be, “the Owner” or “The Managing Agent” of the dwelling concerned (naming the dwelling) without further name or designation; and
- (c) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the notice—
 - (i) is the liable person in relation to the dwelling; or

(ii) would be such a liable person if the dwelling were not or had not been an exempt dwelling.

(2) Information shall be supplied within the period of 21 days beginning on the day on which the notice was served and, if the authority so require, in a form specified in the request.

(3) In paragraph (1), the reference to a managing agent of a particular dwelling is to a person authorised to arrange lettings of the dwelling.

Information from public bodies

3.—(1) A levying authority may, for the purpose of carrying out their functions under Part II of the Act, by notice request a person mentioned in paragraph (3) to supply to them such information as is specified in the notice and does not fall within paragraph (2).

(2) Information falls within this paragraph if—

- (a) it was obtained by the person concerned in that person's capacity as an employer;
- (b) where it is requested from a billing authority, it was obtained by that authority, or by a committee of that authority—
 - (i) in its capacity as police authority; or
 - (ii) in its capacity as a constituent council of such an authority; or
- (c) it consists of other than—
 - (i) the name, address and any past or present place of residence of any person;
 - (ii) the dates during which he is known or thought to have resided at that place; and
 - (iii) the nature of any present or past interest which any person may have or have had in a dwelling which is or has been owned by the person to whom the request for information is made.

(3) The persons referred to in paragraph (1) are—

- (a) any other levying authority;
- (b) any district council;
- (c) any billing authority;
- (d) the electoral registration officer for any area in Great Britain;
- (e) any community charges registration officer;
- (f) the local assessor for the levying authority's area; and
- (g) any housing body operating in the levying authority's area.

(4) If information requested under paragraph (1) is in the possession or control of the person requested to supply it, that person shall supply it to the levying authority within the period of 21 days beginning on the day on which the notice was served.

(5) A levying authority may (so far as they do not have the power to do so apart from these Regulations) supply relevant information to another levying authority or to a billing authority even if they are not requested to supply the information.

(6) Information is relevant information for the purposes of paragraph (5) if—

- (a) it was obtained by the first-mentioned authority in exercising their functions under Part II of the Act; and
- (b) that authority believe that it would be useful to the other authority in exercising their functions under that Part or, in the case of a billing authority, Part I of the Act.

(7) The reference to a community charges registration officer in sub-paragraph (e) of paragraph (3) shall be construed—

- (a) in relation to such officers in England and Wales, in accordance with section 26 of the Local Government Finance Act 1988⁽⁴⁾; and
- (b) in relation to such officers in Scotland, in accordance with section 12 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987⁽⁵⁾.

Information as to deaths

4.—(1) Within 7 days of the registration in a registration district in Scotland of the death of any person aged 18 or over, the district registrar for that district shall, in accordance with paragraph (2), supply to any levying authority within the area of which the registration district wholly or partly falls the following particulars of the death:—

- (a) the name and surname of the deceased;
- (b) the date of his death;
- (c) his usual address; and
- (d) the district where the death was registered.

(2) The registrar shall supply the particulars specified in paragraph (1) by sending such form as is from time to time approved by the Registrar General for such purposes with these particulars duly entered thereon.

Use of information by levying authority

5.—(1) In carrying out their functions under Part II of the Act, a levying authority may use information which—

- (a) is obtained under any other enactment; and
- (b) does not fall within paragraph (2) below.

(2) Information falls within this paragraph if it is information obtained under, and held for the purposes of, or in connection with, the functions of the authority under the Social Work (Scotland) Act 1968⁽⁶⁾ (other than information as to the names and addresses of persons or addresses of premises).

PART III

EXEMPT DWELLINGS, ETC.

Information for owners of exempt dwellings, etc.

6.—(1) Subject to paragraph (5), a levying authority who have received a copy of a proposed list sent to them under section 85(1)(b) of the Act shall, as respects each dwelling shown in the copy which in the opinion of the authority will be a relevant dwelling on the day when the list comes into force, notify the person concerned of the valuation band shown in the copy as applicable to the dwelling.

(2) Where—

⁽⁴⁾ 1988 c. 41; section 26 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 7.

⁽⁵⁾ 1987 c. 47.

⁽⁶⁾ 1968 c. 49.

- (a) a dwelling is not shown in the copy of a proposed list sent as mentioned in paragraph (1) but is shown in the copy of the list sent to the authority under section 85(4) of the Act; and
- (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force;

the authority shall notify the person concerned of the valuation band shown in the copy of the list as applicable to the dwelling.

(3) Where—

- (a) the valuation band shown as applicable to a dwelling in the copy of a proposed list sent to a levying authority under section 85(1)(b) of the Act is different from that shown as applicable to it in the copy of the list sent to the authority under section 85(4) of the Act; and
- (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force;

the authority shall notify the person concerned of the valuation band shown in the copy of the list sent under section 85(4) of the Act as applicable to the dwelling.

(4) A notification required to be given—

- (a) by paragraph (1), shall be given within the period of 6 months beginning on the day on which the authority received the copy of the proposed list;
- (b) by paragraph (2) or (3), shall be given within the period of 4 months beginning on the day on which the authority received the copy of the list.

(5) If at the time when a person is notified as mentioned in paragraph (3) the authority have not yet given him a notification under paragraph (1), they shall not be required to give him such a notification.

(6) Any notification given by a levying authority under this regulation shall contain a statement—

- (a) specifying, in respect of the financial year commencing on 1st April 1993 and dwellings in the valuation band applicable to the dwelling in question—
 - (i) the amounts set by the authority as council tax under section 93(1) of the Act and as the council water charge under paragraph 7 of Schedule 11 to the Act; and
 - (ii) where the dwelling is situated within the area of a district council, the amount set by that council as council tax under section 93(1) of the Act;
- (b) summarising the effect of any regulations under section 87 of the Act relevant to the making by a person (other than a levying authority) of a proposal for alteration to the authority's valuation list;
- (c) summarising the classes of dwelling which are for the time being exempt dwellings for the purposes of Part II of the Act; and
- (d) if the amount set under section 93(1) of the Act for the financial year commencing on 1st April 1993
 - (i) where the levying authority is an islands council, by that council; or
 - (ii) where the levying authority is a regional council, by both that council and the district council within the area of which the dwelling in question is situated;is nil, that, if the dwelling is a chargeable dwelling on any day of that year, no council tax will be payable for that year in respect of the dwelling.

(7) For the purposes of this regulation—

- (a) a dwelling is a relevant dwelling on any day if—
 - (i) on the day the dwelling is an exempt dwelling; or

- (ii) the qualifying conditions specified in paragraph 8 of Schedule 11 to the Act are not met in respect of the dwelling on the day, and the day falls within a financial year in respect of which the levying authority, and (where that authority is a regional council) the district council within the area of which the dwelling is situated, have set an amount of nil under section 93(1) of the Act; and
- (b) any reference to the person concerned, in relation to a dwelling, is a reference to a person who would be liable (whether solely or jointly and severally with another person or persons) to pay to the authority an amount in respect of council tax or the council water charge for the particular day if the dwelling were not or had not been a relevant dwelling on that day.

Inquiries as to dwellings

7. A levying authority shall, as regards each financial year commencing with the financial year beginning on 1st April 1993, take reasonable steps to ascertain whether any dwellings in their area will be or were exempt dwellings for any period during the year.

Assumptions as to dwellings

8.—(1) Where a levying authority, having taken such steps as are referred to in regulation 7, have no reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, they shall assume, for the purposes of Part V of these Regulations, that the dwelling will be or was a chargeable dwelling for that period.

(2) Where a levying authority, having taken such steps as are referred to in regulation 7, have reason to believe that a particular dwelling will be or was an exempt dwelling for a period during the year, they shall assume, for the purposes of the said Part V, that the dwelling will be or was an exempt dwelling for that period.

Notification of assumptions

9.—(1) Subject to paragraphs (3) and (4), as soon as reasonably practicable after a levying authority have made such an assumption as is mentioned in regulation 8(2) in respect of a period commencing after 1st April 1993, they shall by notice inform the relevant person of the assumption made in his case.

- (2) Subject to paragraph (5), a levying authority shall supply with any such notice a statement—
 - (a) specifying the valuation band shown in the authority's valuation list as applicable to the dwelling;
 - (b) specifying, in respect of the financial year in question and dwellings in that valuation band—
 - (i) the amounts set by the authority as council tax under section 93(1) of the Act and as the council water charge under paragraph 9 of Schedule 11 to the Act; and
 - (ii) where the dwelling is situated within the area of a district council, the amount set by that council as council tax under section 93(1) of the Act;
 - (c) summarising the effect of any regulations under section 87 of the Act relevant to the making by a person (other than a levying authority) of a proposal for the alteration of that list;
 - (d) summarising the classes of dwelling which are for the time being exempt dwellings for the purposes of Part II of the Act;
 - (e) if the amount last set under section 93(1) of the Act for the financial year in question—

- (i) where the levying authority is an islands council, by that council; or
 - (ii) where the levying authority is a regional council, by both that council and the district council within the area of which the dwelling in question is situated;
is nil, that, if the dwelling is a chargeable dwelling on any day of that year, no council tax will be payable for that year in respect of the dwelling; and
 - (f) summarising the contents of regulation 10 and advising the relevant person that a penalty of £50 may be imposed on him under paragraph 2(2) of Schedule 3 to the Act if he fails to comply with the obligation contained in that regulation.
- (3) Where, as regards a particular dwelling and period, there is more than one relevant person, nothing in paragraph (1) shall require a notice to be served, as regards that dwelling and period, on more than one of them.
- (4) No notice under paragraph (1) need be served as regards a dwelling and a period if—
- (a) the only relevant person as regards that dwelling and period is a housing body; or
 - (b) the dwelling falls within either of the classes of lands and heritages specified in paragraphs (2) and (3) of regulation 2 of the Council Tax (Dwellings) (Scotland) Regulations 1992(7).
- (5) Information need not be given under paragraph (2) insofar as it would be repetitive of information already given to a relevant person under these Regulations.
- (6) In this regulation, “relevant person” means a person who, in respect of the particular dwelling, would be liable (whether solely or jointly and severally with another person or persons) to pay to the authority an amount in respect of council tax or the council water charge for the period to which the assumption relates if the dwelling were not or had not been an exempt dwelling for that period.

Correction of assumptions

- 10.**—(1) Subject to paragraph (2), where a person—
- (a) has been informed of an assumption under regulation 8(2) made in his case; and
 - (b) at any time before the end of the financial year following the financial year in respect of which the assumption is made, has reason to believe that in fact the dwelling concerned will not be or was not an exempt dwelling for the period concerned, or will be or was an exempt dwelling for a shorter period;

he shall, within the period of 21 days beginning on the day on which he first has reason so to believe, notify the authority in writing of his belief.

(2) The duty to notify specified in paragraph (1) may be discharged, in respect of all persons who are jointly and severally liable to pay council tax and the council water charge in respect of the dwelling and period concerned and who have been informed as specified in sub-paragraph (a) of that paragraph, by one of those persons providing the notification on behalf of all of them.

(3) References in paragraphs (1) and (2) to the dwelling and period concerned are to the dwelling and period to which the relevant assumption relates.

PART IV

DISCOUNTS

Interpretation of Part IV

11. In this Part, any reference to any calculation of the chargeable amount includes a reference to any estimate of the amount.

Ascertainment of entitlement to discount

12. A levying authority shall, before making any calculation for the purposes of Part V of these Regulations of the chargeable amount in respect of any dwelling in their area, take reasonable steps to ascertain whether that amount is subject to any discount under section 79 of the Act or under that section as read with paragraph 11 of Schedule 11 to the Act and, if so, the amount of that discount.

Assumptions as to discount

13.—(1) Where a levying authority, having taken such steps as are referred to in regulation 12, have no reason to believe that the chargeable amount for the financial year concerned is subject to a discount, they shall assume, in making any calculation of the chargeable amount for the purposes of Part V of these Regulations, that the chargeable amount is not subject to any discount.

(2) Where a levying authority, having taken such steps as are referred to in regulation 12, have reason to believe that the chargeable amount for the financial year concerned is subject to a discount of a particular amount, they shall assume, in making any such calculation as is mentioned in paragraph (1), that the chargeable amount is subject to a discount of that amount.

Notification of discount assumptions

14.—(1) Subject to paragraphs (3) to (5), as soon as reasonably practicable after a levying authority have made such an assumption as is mentioned in regulation 13(2), they shall by notice inform the relevant person of the assumption made in his case.

(2) Subject to paragraph (4), a levying authority shall supply with any such notice a statement—

- (a) of the basis on which the authority assumed that the chargeable amount was or should be subject to a discount; and
- (b) summarising the contents of regulation 15 and advising the relevant person that a penalty of £50 may be imposed on him under paragraph 2(2) of Schedule 3 to the Act if he fails to comply with the obligation contained in that regulation.

(3) Where there is more than one relevant person, nothing in paragraph (1) shall require a notice to be served on more than one of them.

(4) Information need not be given under this regulation insofar as it would be repetitive of information already given to a relevant person under these Regulations.

(5) No notice under paragraph (1) need be served as regards a dwelling if the only relevant person is a housing body.

(6) In this regulation, “relevant person” means a person who is liable (whether solely or jointly and severally with another person or persons) to pay to the authority the chargeable amount in respect of which the assumption in question is made, and includes a person who in the opinion of the authority will be so liable.

Correction of discount assumptions

15.—(1) Subject to paragraph (3), where a person—

- (a) has been informed of an assumption under regulation 13(2) made in his case; and
- (b) at any time before the end of the financial year following the financial year in respect of which the assumption is made, has reason to believe that the chargeable amount is not in fact subject to any discount, or is subject to a discount of a smaller amount;

he shall, within the period of 21 days beginning on the day on which he first has reason so to believe, notify the authority in writing of his belief.

(2) For the purposes of paragraph (1), the fact that the person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.

(3) The duty to notify specified in paragraph (1) may be discharged, in respect of all persons who are jointly and severally liable to pay the chargeable amount and who have been informed as specified in sub-paragraph (a) of that paragraph, by one of those persons providing the notification on behalf of all of them.

PART V BILLING

Interpretation of Part V

16. The provisions of this Part which provide for the repayment or crediting of any amount or the adjustment of payments due under a notice shall have effect subject to section 94(8) of the Act.

The requirement for demand notices

17.—(1) Subject to paragraph (5), in respect of each financial year commencing with the financial year beginning on 1st April 1993, a levying authority shall serve, in accordance with paragraph (2) or (3), a demand notice as regards every dwelling in their area appearing to them likely to be, or to have been, a chargeable dwelling on 1st April in the year in question.

(2) A levying authority which is an islands council shall serve any demand notice required by paragraph (1) as soon as practicable after they have both—

- (a) first set an amount of islands council tax for the relevant year; and
- (b) set an amount of islands council water charge for that year.

(3) A levying authority which is a regional council shall, in respect of chargeable dwellings situated within the area of each district council within the region, serve any demand notice required by paragraph (1) as soon as practicable after—

- (a) they have received intimation of the district council tax first set by that district council for the relevant year; and
- (b) they have both—
 - (i) first set an amount of regional council tax for that year; and
 - (ii) set an amount of regional council water charge for that year.

(4) Subject to paragraph (5), a levying authority shall serve a demand notice as regards a dwelling in their area if it appears to them, at any time after the beginning of a financial year, that—

- (a) a sum in respect of council tax or the council water charge for that year remains to be paid as regards that dwelling; and

- (b) any part of that sum is attributable to a period in that year in respect of which all the liable persons are persons—
 - (i) on whom no demand notice as regards that dwelling and that year has yet been served; and
 - (ii) who have at no point in that year been jointly and severally liable with a person on whom such a demand notice has been served to pay council tax or the council water charge in respect of that dwelling.
- (5) No demand notice need be served under paragraph (1) or (4) as regards a dwelling and a period in any case where the only liable person in respect of that dwelling and period is—
- (a) a housing body; or
 - (b) a person who is liable in respect of that dwelling and period by virtue of—
 - (i) being the owner of the dwelling; or
 - (ii) the Council Tax (Liability of Owners) (Scotland) Regulations 1992⁽⁸⁾;

and who has agreed with the levying authority that no demand notice need be served on him.

Payments required: general

18.—(1) Subject to paragraphs (2) and (3), no payment on account of the chargeable amount (whether interim, final or sole) need be made unless a notice served under this Part requires it.

(2) Where a notice under this Part is addressed to a liable person or liable persons, any other person who is, in terms of section 75(3) or (4), 76(4) or (5) or 77(1) or (2) of the Act or in terms of those provisions as read with paragraph 11 of Schedule 11 to the Act, jointly and severally liable with that person or those persons for payment of council tax and the council water charge in respect of the dwelling and the period to which the notice relates shall be jointly and severally liable to make any payments required by the notice.

(3) Paragraph (1) shall not apply where payment is due in terms of such an agreement as is referred to in paragraph (7) of regulation 21.

Notices: general

19.—(1) A notice under this Part shall relate to a particular dwelling and a particular financial year only.

(2) If the levying authority have not after reasonable inquiry been able to ascertain the name of a liable person in respect of a dwelling and they wish to serve a notice under this Part pertaining to that dwelling, they may do so by addressing it to the “The Council Tax Payer(s)” of the dwelling concerned (naming the dwelling) without further name or designation.

(3) If at the time of serving a notice under this Part it appears to the levying authority that there are persons jointly and severally liable to make any payments to which the notice relates, they shall address the notice in the joint names of those persons and may, where all such persons appear to the authority to be resident at the same address, effect service by sending or delivering only one copy of the notice to that address.

Demand notices: payments required

20.—(1) Subject to paragraph (4), if a demand notice is issued before or during the relevant year, it shall require the making of payments on account of the amount referred to in paragraph (2).

(8) S.I. 1992/1331.

- (2) The amount is—
- (a) the levying authority’s estimate of the chargeable amount, made as respects the relevant year or part, as the case may be, on the assumptions referred to in paragraph (3); or
 - (b) where an amount falls to be credited by the levying authority against the chargeable amount, the amount (if any) by which the amount estimated as mentioned in subparagraph (a) exceeds the amount falling to be so credited.
- (3) The assumptions are—
- (a) that the person will be liable to pay the council tax and the council water charge to which the notice relates on every day after the issue of the notice;
 - (b) that, as regards the dwelling concerned, the relevant valuation band on the day the notice is issued will remain the relevant valuation band for the dwelling as regards every day after the issue of the notice;
 - (c) if on the day the notice is issued the person satisfies conditions prescribed for the purposes of regulations under section 80 of the Act (and consequently the chargeable amount in his case is less than it would otherwise be), that he will continue to satisfy those conditions as regards every day after the issue of the notice;
 - (d) if, by virtue of regulation 8(1), the dwelling to which the notice relates is assumed to be a chargeable dwelling on the day the notice is issued, that it will continue to be a chargeable dwelling as regards every day after the issue of the notice;
 - (e) if, by virtue of regulation 13(1), the chargeable amount is assumed not to be subject to a discount on the day the notice is issued, that it will not be subject to a discount as regards any day after the issue of the notice;
 - (f) if, by virtue of regulation 13(2), the chargeable amount is assumed to be subject to a discount on the day the notice is issued, that it will continue to be subject to the same rate of discount as regards every day after the issue of the notice;
 - (g) if on the day the notice is issued a determination as to council tax benefit to which the person is entitled is in effect, and by virtue of regulations under section 138(1) of the Social Security Administration Act 1992⁽⁹⁾ the benefit allowed as regards that day takes the form of a reduction in the amount the person is liable to pay in respect of council tax for the relevant year, that as regards every day after that day he will be allowed the same reduction in that amount;
 - (h) if on the day the notice is issued the qualifying conditions mentioned in paragraph 8 of Schedule 11 to the Act are met in respect of the dwelling concerned, that they will continue to be met as regards every day after the issue of the notice; and
 - (i) if on the day the notice is issued those qualifying conditions are not met in respect of the dwelling concerned, that they will continue not to be met as regards every day after the issue of the notice.
- (4) If a demand notice is issued during the relevant year and the liable person is not liable to pay an amount by way of council tax or the council water charge in respect of the day on which the notice is issued and the dwelling to which the notice relates, the notice shall require payment of—
- (a) the chargeable amount for the period in the year up to the last day in respect of which he was so liable; or
 - (b) where an amount falls to be credited by the levying authority against that chargeable amount, an amount equal to the amount (if any) by which that chargeable amount exceeds the amount falling to be so credited.
- (5) If a demand notice is issued after the end of the relevant year, it shall require payment of—

(9) 1992 c. 5; section 138 is amended by paragraph 19 of Schedule 9 to the Act.

- (a) the chargeable amount; or
- (b) where an amount falls to be credited by the levying authority against the chargeable amount, an amount equal to the amount (if any) by which the chargeable amount exceeds the amount falling to be so credited.

Council tax and the council water charge: payments

21.—(1) Unless an agreement under paragraph (4) in relation to the relevant year has been reached between the levying authority and the liable person before a demand notice is issued, a demand notice to which paragraph (1) of regulation 20 applies shall require the amount mentioned in paragraph (2) of that regulation to be paid by instalments in accordance with Part I of Schedule 1.

(2) Where instalments are required to be paid under Part I of Schedule 1, Part II of that Schedule applies for their cessation or adjustment in the circumstances described in that Part.

(3) If an agreement under paragraph (4) in relation to the relevant year has been reached between the levying authority and the liable person before a demand notice is issued, a demand notice to which paragraph (1) of regulation 20 applies shall require the amount mentioned in paragraph (2) of that regulation to be paid in accordance with that agreement.

(4) A levying authority and a liable person may agree that the amount mentioned in paragraph (2) of regulation 20 which is required to be paid under a notice to which paragraph (1) of that regulation applies shall be paid in such manner as is provided by the agreement.

(5) Notwithstanding the foregoing provisions of this regulation, such an agreement may be entered into either before or after the demand notice concerned is issued, and may make provision for the cessation or adjustment of payments, and for the making of fresh estimates, in the event of the estimate mentioned in sub-paragraph (a) of regulation 20(2) turning out to be wrong; and if it is entered into after the demand notice has been issued, it may make provision dealing with the treatment for the purposes of the agreement of any sums paid in accordance with Part I of Schedule 1 before it was entered into.

(6) A demand notice to which paragraph (4) or (5) of regulation 20 applies shall (as the levying authority determine) require payment of the amount concerned—

- (a) on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it; or
- (b) by instalments of such amounts as are specified in the notice, payable at such intervals and on such day in each interval as is so specified.

(7) Where, under paragraph (5) of regulation 17, a demand notice is not served in respect of a dwelling and a period in a financial year, any sum that would have been payable to a levying authority had such a notice been served shall instead be payable to them in terms of any agreement entered into between them and the liable person.

Failure to pay instalments

22.—(1) Subject to paragraph (2), where—

- (a) a notice under this Part has been served by a levying authority on a liable person;
- (b) instalments in respect of the council tax and the council water charge to which the notice relates are payable in accordance with Schedule 1 or an agreement under paragraph (4) of regulation 21; and
- (c) any such instalment is not paid in accordance with that Schedule or that agreement;

the levying authority shall serve a notice (“reminder notice”) on the liable person stating—

- (i) the instalments required to be paid;

- (ii) the effect of paragraph (3) below; and
 - (iii) where the notice is the second such notice as regards the relevant year, the effect of paragraph (4) below.
- (2) Nothing in paragraph (1) shall require the service of a reminder notice—
- (a) where all the instalments have fallen due; or
 - (b) in the circumstances mentioned in paragraph (4).

(3) If, within the period of 7 days beginning with the day on which a reminder notice is issued, the liable person fails to pay any instalments which are or will become due before the expiry of that period, the unpaid balance of the estimated amount specified in the notice referred to in sub-paragraph (a) of paragraph (1) shall become payable by him at the expiry of a further period of 7 days beginning with the day of the failure.

(4) If, after making a payment in accordance with a reminder notice which is the second such notice as regards the relevant year, the liable person fails to pay any subsequent instalment as regards that year on or before the day on which it falls due, the unpaid balance of the estimated amount specified in the notice referred to in sub-paragraph (a) of paragraph (1) shall become payable by him on the day following the day of the failure.

Payments: adjustments

23.—(1) This regulation applies for the purpose of adjusting amounts payable under this Part, but shall not apply in the circumstances specified in paragraph 5(1) or 6(1) of Schedule 1.

(2) If the chargeable amount proves to be greater than the estimated amount, an additional sum equal to the difference between the two shall, on the service by the levying authority on the liable person of a notice stating the chargeable amount, be due from him to the authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(3) If the chargeable amount proves to be less than the estimated amount, the levying authority shall notify the liable person in writing of the chargeable amount; and any overpayment of the chargeable amount shall, to the extent that it exceeds any other outstanding liability of that person to the levying authority in respect of council tax or the council water charge—

- (a) subject to paragraph (4), be repaid to him if he so requires; or
- (b) in any other case (as the levying authority determine) either be repaid to him or be credited against any subsequent liability of his to make a payment in respect of any council tax or council water charge to the authority.

(4) If the chargeable amount is less than the estimated amount in consequence of the liable person ceasing during the relevant year to be a liable person in respect of the dwelling to which the estimated amount relates, and he becomes liable, in respect of a different chargeable dwelling, to make a payment to the same levying authority by way of council tax or the council water charge in respect of the same day as that on which he so ceases, the levying authority may require that the amount of any overpayment mentioned in paragraph (3) shall, instead of being repaid, be credited against his liability in respect of the different dwelling.

(5) In this regulation, “the estimated amount” means the amount last estimated under paragraph (2) of regulation 20 for the purposes of a demand notice or any subsequent notice served under paragraph 6(3)(b) of Schedule 1.

Lump sum payments

24.—(1) A levying authority may, subject to the conditions set out in paragraph (2), accept an amount payable in a single lump sum in such cases as they may determine and in satisfaction of any liability of a liable person under a demand notice to which paragraph (1) of regulation 20 applies

to pay the estimated amount, being a lump sum which is of an amount determined by the authority and less than the estimated amount.

(2) The conditions are that—

- (a) the determinations under paragraph (1) as to the cases where a lump sum will be accepted and as to the basis of calculation of the amount of the sum in those cases must be made by the authority on or before the day on which they first set an amount for the relevant year under section 93(1) of the Act;
- (b) under those determinations persons liable to pay the same number of instalments in the relevant year must be treated alike, and so that in particular the proportion that the amount of the single lump sum to be accepted from a liable person bears to the estimated amount payable by him must be the same as that applicable to all other liable persons liable to pay the same number of instalments in the relevant year; and
- (c) for a lump sum to be accepted under those determinations as they have effect in any case—
 - (i) at least two instalments must fall to be paid under the demand notice concerned in accordance with Part I of Schedule 1 or any agreement under paragraph (4) of regulation 21; and
 - (ii) the single lump sum payment must be made on or before the day on which the first instalment falls due under the notice.

(3) A determination under paragraph (1) may be revoked at any time, and if revoked may (but only on or before the day mentioned in sub-paragraph (a) of paragraph (2)) be replaced by a fresh determination.

(4) If the chargeable amount proves to be greater than the estimated amount, an additional sum equal to the difference between the two, proportionately reduced in accordance with paragraph (9), shall, on the service by the levying authority on the liable person of a notice stating the chargeable amount, be due from him to the authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(5) If the chargeable amount proves to be less than the estimated amount, the levying authority shall notify the liable person in writing of the chargeable amount; and any overpayment of the chargeable amount (proportionately reduced in accordance with paragraph (9)) shall, to the extent that it exceeds any other outstanding liability of that person to the levying authority in respect of council tax or the council water charge—

- (a) be repaid to him if he so requires; or
- (b) in any other case (as the levying authority determine) either be repaid to him or be credited against any subsequent liability of his to make a payment in respect of any council tax or council water charge to the authority.

(6) If any assumption by reference to which the estimated amount was calculated is shown to be false before the chargeable amount is capable of final determination for the purposes of paragraphs (4) and (5), the levying authority may, and if so required by the liable person shall, make a calculation of the appropriate amount with a view to adjusting that person's liability in respect of the estimated amount and (as appropriate) to—

- (a) requiring an interim payment from the liable person (proportionately reduced in accordance with paragraph (9)) if the appropriate amount is greater than the estimated amount, or
- (b) making an interim repayment to the liable person (proportionately reduced in accordance with paragraph (9)) if the appropriate amount is less than the amount of the estimated amount paid.

(7) The appropriate amount for the purposes of paragraph (6) is the amount which would be required to be paid under a demand notice if such a notice were issued with respect to the relevant

year on the day that the notice under paragraph (8) is issued; and more than one calculation of the appropriate amount and interim adjustment may be made under paragraph (6) according to the circumstances.

(8) On calculating the appropriate amount the levying authority shall notify the liable person in writing of it; and a payment required under sub-paragraph (a) of paragraph (6) shall be due from the liable person to the levying authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(9) The proportion by reference to which a payment or repayment (or sum to be credited) under paragraph (4), (5) or (6) is to be reduced is to be the proportion determined under sub-paragraph (b) of paragraph (2) in respect of the lump sum concerned in that case; but in determining whether there has been an overpayment of the chargeable amount or appropriate amount (and the amount of any sum to be repaid or credited before reduction as aforementioned) one payment of the lump sum shall be treated as a payment of the estimated amount in full, and any other proportionately reduced payment or repayment already made shall be treated as not having been so reduced.

(10) In this regulation—

“the appropriate amount” has the meaning given in paragraph (7); and

“the estimated amount” means the amount last estimated under paragraph (2) of regulation 20 for the purposes of a demand notice or any subsequent notice given under paragraph 6(3)(b) of Schedule 1 prior to the payment of the single lump sum mentioned in paragraph (1) above; save that if in any case an interim adjustment has been made under paragraph (6), in relation to the next payment, repayment or interim adjustment in that case under this regulation (if any) it means (except in paragraph (9)) the appropriate amount by reference to which the previous interim adjustment was so made.

Non-cash payments

25.—(1) A levying authority may, subject to the conditions set out in paragraph (2), accept an amount (“discounted amount”) in such cases as they may determine and in satisfaction of any liability of a person to pay to them any instalment or other payment on account due under a notice given under this Part, being an amount determined by the authority and less than the amount of the instalment or other payment due.

(2) The conditions are that—

(a) the discounted amount is paid to the authority otherwise than by either bank notes or coin; and

(b) the determinations under paragraph (1) as to the cases where a discounted amount will be accepted and as to the proportion that the amount is to bear to the amount of the instalment or other payment due in those cases must be made by the authority on or before the day on which they first set an amount for the relevant year under section 93(1) of the Act.

(3) Subject to paragraph (5), a determination under paragraph (1) may be revoked at any time, and if revoked may (but only on or before the day mentioned in sub-paragraph (b) of paragraph (2)) be replaced by a fresh determination.

(4) For the purpose of determining whether an adjustment of any amount paid (whether by way of repayment, crediting or otherwise) falls to be made under this Part where a discounted amount has been accepted, the instalment or other payment by reference to which the discounted amount was accepted shall be treated as having been paid in full; but any amount to be repaid or credited against any subsequent liability in any case shall, insofar as it is attributable to such an instalment or other payment, be reduced in accordance with the proportion determined under sub-paragraph (b) of paragraph (2) in respect of that case.

(5) Paragraph (4), and the power to revoke under paragraph (3), have effect in any case subject to any agreement to the contrary between the levying authority and the person liable to pay the instalment or other payment concerned.

Collection of penalties

26.—(1) Subject to paragraphs (2) and (4), where a penalty is payable by a person to a levying authority under any of sub-paragraphs (1) to (3) of paragraph 2 of Schedule 3 to the Act, it may be collected, as the authority to which it is payable determine, either—

- (a) by treating the penalty for the purposes of regulations 20 and 21 and Schedule 1 as if it were part of the amount that the person is or will be liable to pay in respect of any council tax or council water charge as regards any demand notice issued after the penalty is imposed; or
- (b) by the service by the authority on the person of a notice requiring payment of the penalty on the expiry of such period (being not less than 14 days) after the issue of the notice as is specified in it.

(2) Where the imposition of a penalty is subject to an appeal, no amount shall be payable in respect of the penalty while the appeal is outstanding.

(3) The imposition of a penalty is to be treated as subject to an appeal for the purposes of this regulation until such time as the appeal is finally disposed of in accordance with regulations under section 82 of the Act or is abandoned or fails for non-prosecution; and the circumstances in which an appeal is to be treated as failing for non-prosecution include the expiry of any time prescribed under such regulations in consequence of which any such appeal would require to be dismissed by a valuation appeal committee.

(4) A demand notice making provision for the recovery of a penalty which is subject to appeal may not be issued under sub-paragraph (a) of paragraph (1) during the period that the appeal concerned is outstanding; and where a penalty becomes subject to appeal after the issue of a demand notice which makes such provision, such proportion of the sum due under it as is attributable to the penalty shall not fall due until the appeal is finally disposed of, abandoned or fails for non-prosecution.

(5) Where an amount has been paid by a person in respect of a penalty which is quashed under paragraph 2(6) of Schedule 3 to the Act or pursuant to the order of a valuation appeal committee or the Court of Session, the levying authority which imposed the penalty may allow the amount to him by way of deduction against any other sum which has become due from him under this Part (whether in respect of another penalty or otherwise); and any balance shall be repaid to him.

Final adjustment of sums payable

27.—(1) This regulation applies where—

- (a) a notice has been issued by a levying authority under this Part requiring a payment or payments to be made by a person in respect of his liability to pay council tax and the council water charge for a financial year or part of a financial year;
- (b) the payment or payments required to be made are found to be in excess of or less than his liability for the year or the part; and
- (c) provision for adjusting the amounts payable under the notice and (as appropriate) for the making of additional payments or the repaying or crediting of any amount overpaid is not made by any other provision of this Part, of the Act or of any agreement entered into under paragraph (4) of regulation 21.

(2) The levying authority shall as soon as practicable after the expiry of the year or the part of a year serve a further notice on the person stating the amount of his liability for the year or the part, and adjusting (by reference to that amount) the amounts required to be paid under the notice referred to in sub-paragraph (a) of paragraph (1).

(3) If the amount stated in the further notice is greater than the amount required to be paid under the notice referred to in sub-paragraph (a) of paragraph (1), the amount of the difference for which such other provision as is mentioned in sub-paragraph (c) of that paragraph is not made shall be due from the person to the levying authority on the expiry of such period (being not less than 14 days) after the day of issue of the notice as is specified in it.

(4) If there has been an overpayment, the amount overpaid for which such other provision as is mentioned in sub-paragraph (c) of paragraph (1) is not made shall, to the extent that it exceeds any other outstanding liability of the person to the levying authority in respect of council tax or the council water charge—

- (a) be repaid to him if he so requires; or
- (b) in any other case (as the levying authority determine) either be repaid to him or be credited against any subsequent liability of his to make a payment in respect of any council tax or council water charge to the authority.

PART VI

CONTENTS OF DEMAND NOTICES

Contents of demand notices

28.—(1) Any demand notice issued by a levying authority must contain the matters specified in Part I of Schedule 2.

(2) Any demand notice issued by a levying authority must contain the matters specified in Part II of Schedule 2, except to the extent that previous notification of those matters has already been given (whether under these Regulations or otherwise) to the person, or any one of the persons, to whom the notice is addressed.

(3) Nothing in this regulation requires a demand notice to be given on a single sheet of paper, but if more than one sheet is used, the sheets shall be issued together, whether or not attached, so as to comprise one notice.

Invalid notices

29.—(1) Where—

- (a) a demand notice is invalid because it does not comply with regulation 28;
- (b) the failure so to comply was due to a mistake; and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part V of these Regulations;

the requirement to pay those amounts shall apply as if the notice were valid.

(2) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1), the levying authority shall as soon as practicable after the mistake is discovered issue to the liable person or persons concerned a statement of the matters which were not contained in the notice and which should have been so contained.

PART VII

ENFORCEMENT

Certificates with application for a summary warrant

30.—(1) For the purposes of paragraph 2(2) of Schedule 8 to the Act, the certificate from a levying authority accompanying their application for a summary warrant shall contain the following particulars:—

- (a) a statement that the persons specified in the application have not paid sums falling within sub-paragraph (1) of paragraph 1 of that Schedule;
- (b) a statement that the authority have served a notice (“a final notice”) on each such person requiring him to make payment of the amount due by him within the period of 14 days beginning with the day on which the notice was served;
- (c) a statement that that period of 14 days has expired without full payment of the said amount;
- (d) a statement that, in respect of each of the persons specified in the application, either—
 - (i) that period of 14 days has expired without the person having served a written notice on the authority under subsection (4) of section 81 of the Act stating that he is aggrieved by a matter which is one of those specified in subsection (1) of that section and which is relevant to the requirement contained in the final notice; or
 - (ii) where such a notice has been served by a person, the authority have notified him in writing as specified in paragraph (a) or (b) of subsection (7) of that section or the period of two months specified in paragraph (c) of that subsection has expired; and
- (e) specification of the amount due and unpaid by each such person.

(2) For the avoidance of doubt, where two or more persons are jointly and severally liable to pay to a levying authority a sum falling within sub-paragraph (1) of paragraph 1 of Schedule 8 to the Act, nothing in paragraph (1) above shall preclude the authority from seeking the granting of a warrant—

- (a) which shows those persons as jointly and severally liable for that sum; or
- (b) which shows them as individually liable for that sum.

Duty of debtor to supply information

31.—(1) Where, under Schedule 8 to the Act, a summary warrant or a decree in an action for payment has been granted, the debtor against whom it was granted shall, during such time as the amount in respect of which the warrant or decree was granted remains wholly or partly unpaid, be under a duty to supply, in accordance with paragraph (5), relevant information to the levying authority on whose application the warrant or decree was granted.

(2) Relevant information is such information as fulfils the following conditions:—

- (a) it is in the debtor’s possession or control;
- (b) the levying authority request him by notice to supply it; and
- (c) it falls within paragraph (3).

(3) Information falls within this paragraph if it is specified in the notice mentioned in sub-paragraph (b) of paragraph (2) and is information as to—

- (a) the name of any employer of the debtor;
- (b) the address of the employer’s premises at or from which the debtor works;
- (c) where there are in Scotland no such premises, the address of any one place of business of the employer within Scotland;

- (d) the national insurance number of the debtor;
- (e) the name of any bank having a place of business in Great Britain with which the debtor maintains an account (either in his own name or in the names of himself and another person or persons);
- (f) the address of the office at which any such account is maintained and, if that office is outside Scotland, the address of the principal office in Scotland, or (if none) in Great Britain, of the bank in question;
- (g) the number of any such account;
- (h) the name and address of any other person or persons who are jointly and severally liable with the debtor to make payment of the whole or any part of the amount in respect of which the warrant or decree was granted.

(4) In paragraph (3), “bank” means any institution authorised under the Banking Act 1987⁽¹⁰⁾, the National Savings Bank or a building society incorporated (or deemed to be incorporated) under the Building Societies Act 1986⁽¹¹⁾.

(5) Information must be supplied in writing within 14 days of the day on which the request is made by the levying authority.

St Andrew’s House,
Edinburgh
2nd June 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

⁽¹⁰⁾ 1987 c. 22.
⁽¹¹⁾ 1986 c. 53.

SCHEDULE 1

Regulation 21

COUNCIL TAX AND COUNCIL WATER CHARGE INSTALMENTS

PART I

PAYMENT OF THE AGGREGATE AMOUNT: MONTHLY INSTALMENTS

1.—(1) This paragraph applies where a demand notice is issued on or before 31st December in the relevant year, but has effect subject to paragraph 2 below.

(2) The aggregate amount is to be payable in monthly instalments—

(a) beginning—

(i) where the demand notice is issued prior to the beginning of the relevant year, in May of that year; or

(ii) in any other case, in the month following that in which the demand notice is issued;

(b) ending in the penultimate month of the relevant year; and

(c) falling due on such day in each month as is specified in the notice.

(3) If the aggregate amount divided by the number of instalments gives an amount which is a multiple of £1, the instalments shall be of that amount.

(4) If the aggregate amount so divided would not give such an amount, all but the first instalment shall be of an amount equal to A and the first instalment shall be of an amount equal to B, where—

$$A = \frac{C}{D},$$

rounded up or down (as the levying authority shall determine) to a multiple of £1;

$$B = C - (D - 1) \times A.$$

C is equal to the aggregate amount; and

D is equal to the number of instalments to be paid.

2.—(1) If amounts calculated in accordance with paragraph 1 would produce an amount for an instalment of less than £5, a demand notice may require the aggregate amount to be paid—

(a) where the aggregate amount is less than £10, in a single instalment payable on such day as is specified in the notice; or

(b) where the aggregate amount is equal to or greater than £10, by a number of monthly instalments equal to the greatest whole number by which £5 can be multiplied to give a product which is less than or equal to the aggregate amount.

(2) The months in which the instalments under sub-paragraph (1)(b) are payable must be uninterrupted but subject to that are to be such of the months in which, but for this paragraph, the instalments would have been payable under paragraph 1 as are specified in the demand notice; and the instalments are to be payable on such day in each month as is so specified.

(3) Sub-paragraphs (3) and (4) of paragraph 1 apply to instalments under sub-paragraph (1)(b) as they apply to instalments under that paragraph.

3. Where a demand notice is issued between 1st January and 31st March in the relevant year, the aggregate amount is to be payable in a single instalment on such day as is specified in the notice.

4. In this Part, “the aggregate amount” means the amount referred to in paragraph (2) of regulation 20.

PART II

CESSATION AND ADJUSTMENT OF INSTALMENTS

5.—(1) This paragraph applies where—

- (a) a demand notice has been served on a liable person by a levying authority;
- (b) the notice requires instalments to be paid in accordance with Part I of this Schedule; and
- (c) after the issue of the notice, but before the date on which the final instalment under it is payable, it comes to the attention of the authority that the person has ceased to be the liable person in respect of the dwelling and the period to which the notice relates.

(2) Subject to sub-paragraph (5), no payments of instalments falling due after the relevant day shall be payable under the notice.

(3) The levying authority shall, as soon as practicable after they are satisfied that this paragraph applies in a particular case, serve a notice on the liable person stating the amount of his liability in respect of the council tax and the council water charge to which the demand notice relates as it has effect for the period in the relevant year up to the date on which he ceased to be so liable.

(4) If the amount stated under sub-paragraph (3) is less than the aggregate amount of any instalments which have fallen due on or before the relevant day, the difference shall go in the first instance to discharge any liability to pay the instalments (to the extent that they remain unpaid); and any residual overpayment shall, to the extent that it exceeds any other outstanding liability of the liable person to the levying authority in respect of council tax or the council water charge—

- (a) be repaid to him if he so requires, or
- (b) in any other case (as the levying authority determine) either be repaid to him or credited against any subsequent liability of his to make a payment in respect of any council tax or council water charge to the authority.

(5) If the amount stated under sub-paragraph (3) is greater than the aggregate amount of any instalments which have fallen due on or before the relevant day, the difference between the two shall be due from the liable person to the levying authority on the expiry of such period (being not less than 14 days) after the relevant day as is specified in the notice issued under sub-paragraph (3).

(6) In this paragraph “the relevant day” means the day on which the notice referred to in sub-paragraph (3) is issued.

6.—(1) This paragraph applies where—

- (a) a demand notice has been served on a liable person by a levying authority;
- (b) the notice requires instalments to be paid in accordance with Part I of this Schedule;
- (c) after the issue of the notice, but before the date on which the final instalment under it is payable, it comes to the attention of the authority that one or more of the events specified in sub-paragraph (2) has occurred; and
- (d) the person on whom the demand notice was served remains the liable person in respect of the dwelling and the period to which the notice relates.

(2) The events specified in this sub-paragraph are that—

- (a) the demand notice was served by reference to an amount set by the levying authority for the relevant year and, after the issue of the notice, the authority have set a different amount

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- in substitution for that amount under section 94 of the Act, or have set, or are deemed to have set, a reduced amount under paragraph 3 of Schedule 7 to the Act;
- (b) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the dwelling concerned would be or was a chargeable dwelling and the dwelling was not or has ceased to be a chargeable dwelling as regards any such day;
 - (c) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the dwelling concerned would be or was in a particular valuation band and the dwelling was not or has ceased to be in that band as regards any day in that period;
 - (d) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the person would be or was entitled to a discount and he was not or has ceased to be so entitled or was or is entitled to a discount of a smaller amount than had been assumed;
 - (e) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the person was not or would not be entitled to a discount and he was or is so entitled;
 - (f) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the person was or would be liable to pay an amount in respect of council tax or the council water charge and he was or is, by virtue of regulations made under section 80 of the Act, liable to pay a greater or lesser amount than the amount stated in the notice;
 - (g) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the person was or would be entitled to a reduction in the amount he is liable to pay in respect of council tax under regulations made under section 138(1) of the Social Security Administration Act 1992, and he was or is allowed a larger or smaller reduction than had been so assumed;
 - (h) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the dwelling concerned was an exempt dwelling and the dwelling was not an exempt dwelling as regards any such day;
 - (i) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the qualifying conditions mentioned in paragraph 8 of Schedule 11 to the Act were or would be met in respect of the dwelling concerned and those conditions were not or have ceased to be met;
 - (j) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, those qualifying conditions were not or would not be met in respect of the dwelling concerned and those conditions were or are now met.
- (3) The levying authority shall, as soon as practicable after they are satisfied that this paragraph applies in a particular case—
- (a) adjust any instalments payable on or after the adjustment day (“the remaining instalments”) in accordance with sub-paragraph (5); and
 - (b) serve a notice on the liable person which is to state—
 - (i) the revised amount; and
 - (ii) the amount of any remaining instalments.
- (4) The revised amount is the revised estimate of the levying authority of the amount that the person is liable to pay in respect of council tax and the council water charge for the relevant year, made on the assumptions mentioned in paragraph (3) of regulation 20 and as if the notice mentioned in that provision were the notice referred to in sub-paragraph (3) above.

- (5) The aggregate amount of the remaining instalments payable shall be equal to the total of—
- (a) the amount by which the revised amount exceeds the aggregate amount of the instalments payable under the demand notice before the adjustment day; and
 - (b) any amount which the levying authority decide to add to the remaining instalments in terms of sub-paragraph (6);

and the amount of each remaining instalment (if there are more than one) shall be such as the levying authority may determine.

(6) Where at the date of issue of the notice referred to in sub-paragraph (3)(b) there remains unpaid any sum in respect of an instalment or instalments payable under the demand notice before the adjustment day, the levying authority may decide to add all or part of that sum to the remaining instalments, and any sum so added shall subsequently be treated for all purposes of these Regulations as being payable as part of the remaining instalments.

(7) If the revised amount is less than the aggregate amount of the instalments payable before the adjustment day, any overpayment shall, to the extent that it exceeds any other outstanding liability of the liable person to the levying authority in respect of council tax or the council water charge—

- (a) be repaid to him if he so requires; or
- (b) in any other case (as the levying authority determine) either be repaid to him or credited against any subsequent liability of his to make a payment in respect of any council tax or council water charge to the authority.

(8) More than one adjustment of amounts paid or payable under a demand notice may be made under this paragraph as the circumstances require.

(9) Where a notice has been given under sub-paragraph (3), in the operation of this paragraph as respects any further notice that may fall to be given under it, references in this paragraph to the demand notice and to amounts in respect of instalments payable under it shall be construed (so far as the context permits) as references to the notice, and amounts in respect of instalments payable under the notice, as from time to time previously served or adjusted under this paragraph.

(10) In this paragraph—

“the adjustment day” means the day 14 days after the day of issue of the notice under sub-paragraph (3); and

“the revised amount” has the meaning assigned to it in sub-paragraph (4).

SCHEDULE 2

Regulation 28

CONTENTS OF DEMAND NOTICES

PART I

MATTERS TO BE CONTAINED IN ALL DEMAND NOTICES

1. A statement of the address of the dwelling to which the notice relates (“the relevant dwelling”).
2. A statement of the valuation band shown in the valuation list as applicable to the relevant dwelling (“the relevant valuation band”) and, where the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(12) apply, a statement of the valuation band applicable in terms of paragraph (1) of regulation 4 of those Regulations (“the alternative valuation band”).

(12) S.I. 1992/1335.

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3. A statement, as regards the relevant year and the relevant valuation band or, where applicable, the alternative valuation band, of—

(a) where the relevant dwelling is situated within the area of a regional council, the amounts last set or determined—

(i) as council tax by that council and by the district council within the area of which the dwelling is situated; and

(ii) as council water charge by that regional council; or

(b) where the relevant dwelling is situated within the area of an islands council, the amounts last set or determined as council tax and council water charge by that council.

4. A statement of the period within the relevant year to which the notice relates.

5. A statement of the total amounts payable under the notice in respect of—

(a) council tax; and

(b) the council water charge;

showing itemised separately in each case the amount of any reductions or additions attributable to—

(i) any regulations under section 80 of the Act, or under that section as read with paragraph 11 of Schedule 11 to the Act, other than the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992;

(ii) discounts under section 79 of the Act, or under that section as read with paragraph 11 of Schedule 11 to the Act;

(iii) council tax benefit;

(iv) credits in respect of previous overpayments;

(v) penalties under Schedule 3 to the Act; and

(vi) any excess council tax benefit being recovered otherwise than by allowing, for the purposes of calculating the total amount payable under the notice, a smaller reduction in respect of council tax benefit than would have been applicable but for the previous over-allowance of such benefit.

6. A statement of the instalments or other payments required to be paid under the notice and of the dates on which, and the manner in which, those payments are to be made.

7. The name, address and telephone number of the department or unit of the levying authority to which enquiries may be directed as to any matter of which a statement is required to be given by any of the foregoing paragraphs, together with a note of the hours during which persons may attend at that department or unit with enquiries or during which they may make enquiries by telephone.

8. Explanatory notes, which shall include—

(a) a general indication of the circumstances in which—

(i) a dwelling may be an exempt dwelling for the purposes of Part II of the Act;

(ii) a person may be an eligible person for the purposes of the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992 or of any other regulations under section 80 of the Act;

(iii) an amount may be subject to a discount under section 79 of the Act; and

(iv) a person may be entitled to council tax benefit;

(b) a statement as to the procedures to be followed by a person who wishes to establish whether any matter referred to in sub-paragraph (a) is applicable in his case;

(c) a statement as to the effect of paragraph (2) of regulation 18;

- (d) a general indication of the principles and assumptions relevant to the compilation of the authority's valuation list; and
- (e) a statement as to the procedures to be followed by a person who wishes to dispute—
 - (i) any matter shown in relation to the relevant dwelling in the authority's valuation list;
 - (ii) the calculation of the amount specified in the notice as that which he is liable to pay; or
 - (iii) the fact that he is liable to pay council tax or the council water charge in respect of the relevant dwelling for any period to which the notice relates, or that that dwelling is a chargeable dwelling for any such period.

PART II

MATTERS TO BE CONTAINED IN DEMAND NOTICES SO FAR AS NOT ALREADY NOTIFIED

9. A statement to the same effect as the statement mentioned in paragraph (2) of regulation 14 (if the demand notice shows a deduction attributable as specified in sub-paragraph (ii) of paragraph 5 above).

10. A general explanation of how the amount of any reduction attributable to the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992 or to the matters specified in sub-paragraph (i) or (iii) of paragraph 5 above has been determined.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the administration and enforcement of council tax and the council water charge in Scotland under the Local Government Finance Act 1992 and for related matters.

Part I (regulation 1) deals with citation, commencement and interpretation.

Part II (regulations 2 to 5) is concerned with the giving, obtaining and use of information relevant to council tax or the council water charge. Regulation 2 places an obligation on persons to provide information which is sought by a levying authority for the purpose of ascertaining who is the liable person in relation to a dwelling. Regulation 3 provides for the exchange of information between levying authorities and between those authorities and billing authorities in England and Wales.

Part III (regulations 6 to 10) relates primarily to exempt dwellings. Regulation 6 makes provision for cases where, because a dwelling is exempt or because no council tax or council water charge is for other reasons payable in respect of it, no demand notice will be issued under Part V of the Regulations. It requires information to be given by levying authorities as to the valuation band in which the dwelling has been placed, tax and charge levels for the financial year commencing on 1st April 1993 and other matters. Regulation 7 requires levying authorities to take reasonable steps to ascertain whether dwellings in their area are chargeable or exempt and regulation 8 provides for the assumptions which they are required to make after taking such steps. Regulation 9 requires

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authorities to notify persons of the assumptions made in their case. Regulation 10 requires persons who have received a notification that their dwelling is being treated as exempt to notify their levying authority when they have reason to believe that it is not, or is no longer, exempt.

Part IV (regulations 11 to 15) relates to discounts. Regulations 12 to 15 make similar provision in relation to discounts as is made in relation to exempt dwellings under regulations 7 to 10.

Part V (regulations 16 to 27 and Schedule 1) is principally concerned with the billing of persons liable to pay council tax or the council water charge. Regulations 17 to 21 and 23 and Schedule 1 require levying authorities to serve demand notices each year on liable persons and specify how sums payable under such notices are to be calculated (and, where applicable, subsequently adjusted) and when instalment payments under certain such notices are to be made. Regulation 22 enables a levying authority, where an instalment has not been paid by the due date, to serve a reminder notice on the taxpayer and the unpaid balance of the council tax and council water charge for the year will become payable if the unpaid instalment is not then paid in accordance with the reminder notice. Regulations 24 and 25 make provision for reduced amounts to be accepted in certain circumstances where there are lump sum or non-cash payments. Regulation 26 provides for the collection of penalties and regulation 27 for the final adjustment of sums payable under notices given in terms of the Regulations.

Part VI (regulations 28 and 29 and Schedule 2) prescribes certain matters which must be contained in all demand notices given under the Regulations and other matters which must be contained in such demand notices except insofar as already notified.

Part VII (regulations 30 and 31) is concerned with enforcement. Regulation 30 lists the particulars which must be contained in any certificate from a levying authority accompanying their application for a summary warrant. Regulation 31 places a debtor against whom a summary warrant or a decree has been granted under an obligation to provide certain information to the levying authority.