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STATUTORY INSTRUMENTS

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**1992 No. 1332**

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

**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—

- (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.