

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.

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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.

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- (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(1) apply, a statement of the valuation band applicable in terms of paragraph (1) of regulation 4 of those Regulations (“the alternative valuation band”).

(1) S.I.1992/1335.

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;

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- (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.