

SCHEDULE 1

COUNCIL TAX INSTALMENT SCHEMES

PART II

PAYMENT OF THE AGGREGATE AMOUNT: AUTHORITIES' INSTALMENT SCHEMES

6.—(1) Subject to sub-paragraph (2), this Part applies where the demand notice is issued before or during the relevant year.

(2) This Part does not apply where, as regards the relevant year, instalments are payable under Part I of this Schedule.

(3) In this Part “the aggregate amount” means the amount referred to in regulation 20(2).

7. A scheme made by a billing authority for the payment by instalments of the aggregate amount shall comply with the following provisions of this Part.

8.—(1) The scheme shall be expressed to have effect for all financial years commencing with the financial year for which it first has effect unless varied or revoked.

(2) The scheme shall provide—

- (a) that no variation shall affect the operation of the scheme as regards a particular financial year unless the variation is made before the day on which the authority first sets an amount for the year under section 30 of the Act; and
- (b) that it may not be revoked later than the 31st December immediately preceding the financial year from which it is desired that it should cease to have effect.

(3) The scheme shall provide for its application as regards chargeable dwellings in the authority’s area in respect of which the aggregate amount as regards the dwelling and the relevant year falls or, in the opinion of the authority, will fall to be paid by a person by whom an amount by way of rent for that dwelling for periods in that year is or, in the opinion of the authority, will be payable to the authority.

(4) Without prejudice to regulation 21(5), the scheme may provide for its continued application, as regards any period in the relevant year in respect of which rent is not so payable where such period follows a period in respect of which rent is so payable.

(5) The scheme shall provide—

- (a) for the aggregate amount to be payable in instalments;
- (b) subject to sub-paragraph (c), for the number of instalments to be not less than 10 nor more than 52;
- (c) for the first instalment to be required to be paid no earlier than 14 days after on the day on which the demand notice was issued and for the last instalment to be required to be paid before the end of the relevant year but, subject to that, for instalments to be payable on such day in each interval as is specified in the scheme;
- (d) for the determination of the amount of any instalment where the aggregate amount divided by the number of instalments does not give an amount which is a multiple of 10 pence.

(6) The scheme shall provide that where instalments fall to be adjusted in the circumstances mentioned in paragraph 10 of Part III below, the remaining instalments mentioned in sub-paragraph (2) of that paragraph are to be calculated as if references in this Part to the aggregate

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amount and to instalments were references to the aggregate amount of the remaining instalments and to the remaining instalments respectively.