
STATUTORY INSTRUMENTS

1996 No. 430 (S.32)

COUNCIL TAX, SCOTLAND

**The Council Tax (Administration and Enforcement)
(Scotland) Amendment Regulations 1996**

<i>Made</i>	- - - -	<i>22nd February 1996</i>
<i>Laid before Parliament</i>		<i>8th March 1996</i>
<i>Coming into force</i>	- -	<i>31st March 1996</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) and (4), 3, 8 to 10 and 12 of Schedule 2 to, the Local Government Finance Act 1992(1) and by paragraph 2(2) of Schedule 10 to the Local Government etc. (Scotland) Act 1994(2), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 1996 and, subject to paragraph (2) below, shall come into force on 31st March 1996.

(2) Nothing in these Regulations shall affect the operation of the principal Regulations in the period up to 1st April 1996 insofar as relating to a financial year which began before that date.

(3) In these Regulations, “the principal Regulations” means the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(3).

Amendment of the principal Regulations

2. The principal Regulations shall be amended in accordance with regulations 3 to 21 below.

Regulation 1 of the principal Regulations

3. In regulation 1—

(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; paragraphs 8 and 12 of Schedule 2 were amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 176(16)(b) and Schedule 14.
(2) 1994 c. 39.
(3) S.I. 1992/1332, as amended by S.I. 1992/3290 and 1994/3170.

- (a) in paragraph (2)—
 - (i) after the definition of “the Act”, there shall be inserted the following definition:—
 - ““the 1994 Act” means the Local Government etc. (Scotland) Act 1994;”;
 - (ii) in the definition of “chargeable amount”, the words “and the council water charge” shall be deleted;
 - (iii) after the definition of “demand notice”, there shall be inserted the following definition:—
 - ““levying authority” means a council constituted under section 2 of the 1994 Act;”;
 - and
 - (iv) in the definition of “liable person”, the words “or the council water charge” shall be deleted; and
- (b) after paragraph (2), there shall be inserted the following paragraph:—
 - “(2A) Any reference in these Regulations to council tax shall, in relation to a period prior to 1st April 1996, be taken to include a reference to council water charge (within the meaning of paragraph 6 of Schedule 11 to the Act)(4).”.

Regulation 3 of the principal Regulations

- 4. In regulation 3(3), sub-paragraph (b) shall be deleted.

Regulation 6 of the principal Regulations

- 5. Regulation 6 shall be deleted.

Regulation 9 of the principal Regulations

- 6. In regulation 9—
 - (a) in paragraph (2)(b), for the words after “valuation band” there shall be substituted the words “, the amount set by the authority as council tax under section 93(1) of the Act(5)”;;
 - (b) in paragraph (2)(c)—
 - (i) after the word “set”, there shall be inserted the words “by the authority”; and
 - (ii) sub-sub-paragraphs (i) and (ii) shall be deleted; and
 - (c) in paragraph (6), the words “or the council water charge” shall be deleted.

Regulation 10 of the principal Regulations

- 7. In regulation 10(2), the words “and the council water charge” shall be deleted.

Regulation 12 of the principal Regulations

- 8. In regulation 12, the words “or under that section as read with paragraph 11 of Schedule 11 to the Act” shall be deleted.

Regulation 17 of the principal Regulations

- 9. In regulation 17—

(4) Paragraph 6 of Schedule 11 is repealed with effect from 19th February 1996 (subject to a saving) by virtue of the Local Government etc. (Scotland) Act 1994, Schedule 14 and S.I. 1996/323.

(5) Section 93 was amended by the Local Government etc. (Scotland) Act 1994, Schedule 14.

- (a) in paragraph (1), the words “or (3)” shall be deleted;
- (b) for paragraphs (2) and (3), there shall be substituted the following paragraph:—
 - “(2) Any demand notice required by paragraph (1) shall be served as soon as practicable after—
 - (a) the levying authority have first set an amount of council tax for the relevant year; and
 - (b) where the levying authority are required to demand and recover charges for the relevant year under section 79 of the 1994 Act, they have received intimation of the amounts payable as such charges.”; and
- (c) in sub-paragraphs (a) and (b)(ii) of paragraph (4), the words “or the council water charge” shall be deleted.

Regulation 18 of the principal Regulations

- 10. In regulation 18(2), there shall be deleted—
 - (a) the words “or in terms of those provisions as read with paragraph 11 of Schedule 11 to the Act”; and
 - (b) the words “and the council water charge”.

Regulation 20 of the principal Regulations

- 11. In regulation 20, there shall be deleted—
 - (a) in paragraph (3)(a), the words “and the council water charge”;
 - (b) sub-paragraphs (h) and (i) of paragraph (3); and
 - (c) in paragraph (4), the words “or the council water charge”.

Regulation 22 of the principal Regulations

- 12. In regulation 22(1)(b), there shall be deleted the words “and the council water charge”.

Regulation 23 of the principal Regulations

- 13. In regulation 23, there shall be deleted—
 - (a) in paragraphs (3) and (4), the words “or the council water charge”; and
 - (b) in paragraph (3)(b), the words “or council water charge”.

Regulation 24 of the principal Regulations

- 14. In regulation 24(5), there shall be deleted—
 - (a) the words “or the council water charge”; and
 - (b) the words “or council water charge”.

Regulation 26 of the principal Regulations

- 15. In regulation 26(1)(a), the words “or council water charge” shall be deleted.

Regulation 27 of the principal Regulation

- 16. In regulation 27, there shall be deleted—

- (a) in paragraph (1)(a), the words “and the council water charge”;
- (b) in paragraph (4), the words “or the council water charge”; and
- (c) in paragraph (4)(b), the words “or council water charge”.

Regulation 28 of the principal Regulations

17. In regulation 28—

- (a) in paragraph (1), for the word “Any” there shall be substituted the words “Subject to paragraph (4), any”; and
- (b) after paragraph (3), there shall be inserted the following paragraph:—

“(4) Where a demand notice also demands payment of charges due to the levying authority by virtue of section 79 of the 1994 Act, the notice need not show the amounts referred to in paragraph 5(a) and (ii) of Schedule 2 separately from amounts attributable to those charges or reductions thereof.”.

Regulation 28A of the principal Regulations

18. After regulation 28, there shall be inserted the following regulation:—

“Matters not to be shown on demand notices

28A. No demand notice shall contain, or refer to, arrangements for any payment other than—

- (a) the payment of any council tax;
- (b) the payment of any council tax benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992⁽⁶⁾; or
- (c) the payment of any charges due to the levying authority by virtue of section 79 of the 1994 Act.”.

Regulation 30 of the principal Regulations

19. In regulation 30—

- (a) in paragraph (1)—
 - (i) after the words “to the Act”, there shall be inserted the words “and paragraph 2(2) of Schedule 10 to the 1994 Act”;
 - (ii) in sub-paragraph (a), for the words “that Schedule” there shall be substituted the words “the said Schedule 8 or within sub-paragraph (1) of paragraph 1 of the said Schedule 10”;
 - (iii) in sub-paragraph (d)(i), after the word “Act” there shall be inserted the words “(or under article 11(2) of the Water Services Charges (Billing and Collection) (Scotland) Order 1996⁽⁷⁾)”, and after the words “that section” there shall be inserted the words “(or in paragraph (1) of that article, as the case may be)”; and
 - (iv) in sub-paragraph (d)(ii), after the word “section” there shall be inserted the words “(or in paragraph (3)(a) or (b) of that article, as the case may be)”, and after the word “subsection” there shall be inserted the words “(or in paragraph (3)(c) of that article, as the case may be)”; and

⁽⁶⁾ 1992 c. 4.
⁽⁷⁾ S.I. 1996/325.

- (b) in paragraph (2), after the word “Act” there shall be inserted the words “or within sub-paragraph (1) of paragraph 1 of Schedule 10 to the 1994 Act”.

Schedule 1 to the principal Regulations

20. In Schedule 1, there shall be deleted—

- (a) in paragraphs 5(3) and 6(4), the words “and the council water charge”;
- (b) in paragraphs 5(4) and 6(2)(f) and (7), the words “or the council water charge”;
- (c) in paragraphs 5(4)(b) and 6(7)(b), the words “or council water charge”; and
- (d) in paragraph 6, sub-paragraph (2)(i) and (j).

Schedule 2 to the principal Regulations

21. In Schedule 2—

- (a) in paragraph 3, for the words after “band,” there shall be substituted the words “of the amount last set and determined as council tax by the levying authority within the area of which the relevant dwelling is situated.”;
- (b) in paragraph 5, there shall be deleted—
 - (i) sub-paragraph (b) and the word “and” immediately preceding it; and
 - (ii) in sub-paragraph (i) and (ii), the words “, or under that section as read with paragraph 11 of Schedule 11 to the Act”; and
- (c) in paragraph 8(e)(iii), the words “or the council water charge” shall be deleted.

St Andrew’s House,
Edinburgh
22nd February 1996

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992. The majority of the charges are consequential on the provisions of the Local Government etc. (Scotland) Act 1994. In particular, the changes reflect—

- (a) the move to single-tier local authorities in Scotland as from 1st April 1996; and
- (b) the creation of new water authorities in Scotland, with the result that the council water charge will not be payable for any period after 31st March 1996 but that the Secretary of State may order local authorities to collect charges on behalf of the new water authorities (section 79 of the 1994 Act).