STATUTORY INSTRUMENTS

1996 No. 631 (S.66)

COUNCIL TAX, SCOTLAND

The Council Tax (Amendment of Housing (Scotland) Act 1987) (Scotland) Regulations 1996

Made	4th March 1996
Laid before Parliament	11th March 1996
Coming into force	lst April 1996

The Secretary of State, in exercise of the powers conferred on him by sections 111(4) and (5), 113 and 116(1) of the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Council Tax (Amendment of Housing (Scotland) Act 1987) (Scotland) Regulations 1996 and shall come into force on 1st April 1996.

Amendment of Housing (Scotland) Act 1987

2. In section 240 of the Housing (Scotland) Act 1987 (conditions for approval of certain applications for improvement grant)(2)—

- (a) in subsection (2)(c), for sub-paragraphs (i) and (ii) substitute—
 - "(i) the range of values for the valuation band in which the occupied premises are listed exceeds the range of values for the prescribed valuation band; or
 - (ii) if it is to be provided by the conversion of two or more houses, the aggregate of the middle values of the valuation band in which each of those houses is listed exceeds the highest value of the range of values for the prescribed valuation band:";
- (b) for subsection (4) substitute—
 - "(4) In paragraph (c) of subsection (2)—

"middle value", in relation to a valuation band, means the amount midway between the amount which values in that range must exceed or in the case of valuation band A nothing, and the amount which they must not exceed;

^{(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**) 1987 c. 26.

"prescribed valuation band" means such valuation band as the Secretary of State with the consent of the Treasury may prescribe; and different valuation bands may be so prescribed for different cases and for different classes of cases; and a valuation band so prescribed shall be prescribed by order of the Secretary of State made by statutory instrument which shall be subject to annulment by resolution of either House of Parliament; and

references to a valuation band and a range of values shall be construed in accordance with section 74 of the Local Government Finance Act 1992(**3**) and are references to those which apply on the date of the application for grant.

(4A) For the purpose of this section, premises or a house are listed in a particular valuation band if that valuation band is shown as applicable to the premises or house in the valuation list compiled in accordance with Part II of the Local Government Finance Act 1992 or section 26 of the Local Government etc. (Scotland) Act 1994(4).".

Transitional provision

3. The amendments made by these regulations and any Regulations made under section 240 of the Housing (Scotland) Act 1987 as so amended shall apply only to applications for grant made on or after 1st April 1996; and in respect of any earlier applications the unamended provisions of section 240 of that Act and any Regulations made under that section shall continue to apply.

St Andrew's House, Edinburgh 4th March 1996 Raymond S Robertson Parliamentary Under Secretary of State, Scottish Office

⁽**3**) 1992 c. 14.

^{(4) 1994} c. 39.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend section 240(2)(c) and (4) of the Housing (Scotland) Act 1987 which, before amendment, provided that a local authority must not (except in certain exceptional cases) approve an application for an improvement or repairs grant where the rateable value of the house exceeded a limit prescribed by the Secretary of State with consent of the Treasury or, if a house was to be provided by the conversion of two or more houses, the aggregate of the rateable values of those houses exceeded a limit so prescribed.

These Regulations make the references to rateable values in these provisions references to council tax valuation bands in respect of applications for improvement or repairs grant made on or after 1st April 1996, so that such a grant must not (except in the exceptional cases) be made—

- (a) if the house is in a higher valuation band than that prescribed; or
- (b) where two or more houses are to be amalgamated into one house, if the middle values of the council tax valuation bands applicable to each house to be amalgamated, when added together, exceed the highest value of a prescribed valuation band.

Transitional provision is made for the previous provisions of section 240 providing for limits in terms of rateable values, and regulations made under them, to remain in effect in respect of applications for grant made before 1st April 1996.