



# Abolition of Domestic Rates Etc. (Scotland) Act 1987

## 1987 CHAPTER 47

An Act to abolish domestic rates in Scotland; to provide as to the finance of local government in Scotland; and for connected purposes. [15th May 1987]

<sup>X1F1</sup>Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### Editorial Information

- X1** The text of the whole Act was taken from S.I.F. Group 81:2 (Local Government: General, Scotland); ss. 1–6, 25–28, 30, 31, 35 and Schs. 1, 5 also appeared in S.I.F. Group 103:2 (Rating: Scotland)

### Textual Amendments

- F1** Act repealed (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(2), 119(2)(e), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a saving for Sch. 2 para. 7A (16.8.1993) by [S.I. 1993/1780](#), [art. 2](#) and subject to amendments (11.6.1996) by [1995 c. 18](#), s. 41(4), [Sch. 2 para. 10](#); [S.I. 1996/1509](#), [art. 2](#), [Sch.](#) and (29.11.1999 for specified purposes, otherwise *prosp.*) by [1998 c. 14](#), ss. 86(1), 87(2), [Sch. 7 para. 15](#); [S.I. 1999/3178](#), [art. 2\(1\)\(a\)\(2\)](#) (subject to transitional provisions in [Schs. 21-23](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by [S.I. 1992/818](#), [para. 2\(b\)](#), [Sch.](#)

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.10.1992) as regards ss. 3A, 9, 10(7A), 11B, 28, Sch. 2 paras. 1(2), 2(1), Sch. 5 paras. 2-5, 9, 10, 14, 15, 17, 18, 19, 21, 25 by [S.I. 1992/2183](#), [art. 2\(d\)](#), [Sch.](#) (with savings in [art. 3](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1993) as regards ss. 1-7, 14, 18(2A), 20(10), 25(1)(3), words in s. 26(1), ss. 26(2), 27, 33, Sch. 1, Sch. 3 paras. 1-4, 5(1), 7, Sch. 5 paras. 1, 6, 12, 13, 16, 19A, 20, 22-24, 26-49 by [S.I. 1993/575](#), [art. 2](#), [Sch.](#) (with savings in [arts. 4, 5\(b\)](#))

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

#### **Modifications etc. (not altering text)**

- C1** Power to exclude, amend or modify provisions of the Act conferred by [Social Security Act 1986](#) (c. 50, SIF 113:1), [s. 51A\(2\)](#) (as inserted by [Local Government Finance Act 1988](#) (c. 41, SIF 81:1; 103:2), s. 135, [Sch. 10 para. 8](#))
- C2** Act: definitions applied by [Caravans \(Standard Community Charge and Rating\) Act 1991](#) (c. 2, SIF 81:1,2), [s. 2\(6\)](#)
- C3** Act excluded (retrospectively) by [Community Charges \(General Reduction\) Act 1991](#) (c. 9, SIF 81:1,2), [s. 3\(3\)](#).
- C4** Act: definitions applied by [Community Charges \(General Reduction\) Act 1991](#) (c. 9, SIF 81:1,2), [s. 3\(8\)](#)
- C5** Act: definition of "local authority" applied by [Community Charges \(General Reduction\) Act 1991](#) (c. 9, SIF 81:1,2), [s. 4\(7\)\(b\)](#)
- C6** Power to exclude Act conferred (1.7.1992) by [Social Security Administration Act 1992](#) (c. 5), [s. 6\(2\)](#).
- C7** Power to amend Act conferred (1.7.1992) by [Social Security Administration Act 1992](#) (c. 5), [s. 138\(9\)](#).

#### **Commencement Information**

- II** Act not in force at Royal Assent see [s. 35\(2\)](#); Act (except s. 34) in force at 1. 4.1989 see [S.I. 1987/1489](#): s. 34 comes into force on 1.4.1994 see [S.I. 1987/1489](#).

## **PART I**

### ABOLITION OF DOMESTIC RATES: RATING AND VALUATION

#### **1 Abolition of domestic rates.**

With effect from 1st April 1989 domestic rates shall be abolished.

#### **2 Valuation roll not to include domestic subjects.**

- (1) Domestic subjects shall not be entered in the valuation roll in respect of the financial year 1989–90 or any subsequent financial year.
- (2) Domestic subjects in respect of which there is an entry in the valuation roll immediately before 1st April 1989 shall be deleted from the roll with effect from that date.

[<sup>F2</sup>(2A) Where, after 1st April 1989 by virtue of regulations made under subsection (4) below, any lands and heritages or any parts of lands and heritages—

- (a) cease to be domestic subjects, they shall be entered in the valuation roll;
- (b) become domestic subjects, any entry in the valuation roll in respect of such lands and heritages shall be deleted,

with effect from such date as may be prescribed by such regulations.]

- (3) Subject to subsection (4) below, for the purposes of the Valuation Acts “domestic subjects” means—

- (a) any lands and heritages consisting of one or more dwelling houses with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling house or dwelling houses; [<sup>F3</sup> but does not include a caravan which is not a person’s sole or main residence.

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In this subsection, “caravan” has the same meaning as it has in Part I of the <sup>M1</sup>Caravan Sites and Control of Development Act 1960.]

(b) ..... <sup>F4</sup>

[<sup>F5</sup>(4) The Secretary of State may vary the definition of domestic subjects in subsection (3) above by including or excluding such lands and heritages or parts thereof or class or classes of lands and heritages or parts thereof as may be prescribed.]

(5) Where a part of any lands and heritages falls within a class . . . <sup>F6</sup>prescribed under subsection . . . <sup>F6</sup>(4) above—

(a) the part so affected and the remainder shall be treated for the purposes of the Valuation Acts as separate lands and heritages, and

(b) the part of those lands and heritages which does not constitute domestic subjects shall be entered in the valuation roll accordingly.

(6) Any proprietor, tenant or occupier of any lands and heritages may appeal to the valuation appeal committee for the area in which the lands and heritages are situated against any decision of the assessor—

(a) to alter the valuation roll with effect from 1st April 1989 by deleting those lands and heritages on the ground that they constitute domestic subjects; or

(b) not so to alter the roll.

(7) Parts I and II of Schedule 1 to this Act have effect in relation to the provisions of this Part of this Act.

#### Textual Amendments

**F2** S. 2(2A) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 15(2)**

**F3** Words in s. 2(3) substituted (12.2.1991) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2, SIF 81:2; 103:2\)](#), s. 2(1)(2)

**F4** S. 2(3)(b) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

**F5** S. 2(4) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 15(3)**

**F6** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

#### Modifications etc. (not altering text)

**C8** S. 2(3): the definition of domestic subjects modified by [S.I. 1988/1477](#) regs. 3, 4

**C9** S. 2(3): the definition of domestic subjects varied by [S.I. 1990/630](#), **regs. 3(1), 4(1)**

#### Marginal Citations

**M1** 1960 c. 62  
(46:3)

### [<sup>F7F8</sup>3A Non-domestic rates: interim provisions.

(1) The Secretary of State shall, in respect of each of the financial years specified in subsection (2) below, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.

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- (2) The financial years referred to in subsection (1) above are those beginning with the financial year 1990–91 and ending with that immediately before the financial year in respect of which the non-domestic rate is first prescribed under section 3B of this Act.
- (3) Non-domestic rates shall be levied in accordance with section 7 of the Local Government (Scotland) Act 1975 by each rating authority in respect of lands and heritages—
- (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that rateable value; or
  - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (4) The rates prescribed under subsection (1) above shall be known—
- (a) in the case of the regional council, as the non-domestic regional rate;
  - (b) in the case of the district council, as the non-domestic district rate; and
  - (c) in the case of the islands council, as the non-domestic islands rate.]

#### Textual Amendments

- F7** S. 3A substituted for s. 3 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 140(1)(2)(a)
- F8** S. 3B substituted (*prosp.*) for s. 3A by [Local Government and Housing Act 1989 \(c.42, SIF 81:2\)](#), ss. 141(1)(2)(a), 195(2)

#### [<sup>F9</sup>3B Unified non-domestic rate.

- (1) The Secretary of State shall, in respect of each of the financial years specified in subsection (2) below, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.
- (2) The financial years referred to in subsection (1) above are those beginning with the first financial year after the coming into force of section 141 of the Local Government and Housing Act 1989.
- (3) Subject to subsection (4) below, the non-domestic rate shall be levied in accordance with section 7 of the Local Government (Scotland) Act 1975 by each rating authority in respect of lands and heritages in their area being lands and heritages—
- (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that rateable value; or
  - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-

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residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.

- (4) In the application of section 7 of the Local Government (Scotland) Act 1975 to the levying of the non-domestic rate prescribed under this section, for the words “to which the rate relates” in each of subsections (1) and (2) of that section there shall be substituted the words “of the rating authority”.]

#### Textual Amendments

- F9** S. 3B substituted (*prosp.*) for s. 3A by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), **ss. 141(1)(2)(a), 195(2)**

## 4 Valuation of premises part of which occupied as dwelling house.

- (1) Where, by virtue of section 45 of the 1980 <sup>M2</sup>Act (which makes provision as to the apportionment of the net annual value of premises occupied partly as a dwelling house) . . . <sup>F10</sup>
- (a) the net annual value of any premises has been apportioned as between the part occupied as a dwelling house and the remainder; and
- (b) the net annual value of each of the parts is shown separately on the valuation roll prior to 1st April 1989.

then, with effect from that date, the part occupied as a dwelling house and the remainder shall each be treated for the purposes of the Valuation Acts as separate lands and heritages.

- (2) Where premises are required by subsection (1) above to be treated as separate lands and heritages, the assessor shall, with effect from 1st April 1989, enter in the valuation roll only the part not occupied as a dwelling house, at the value resulting from the apportionment mentioned in that subsection.

#### Textual Amendments

- F10** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

#### Marginal Citations

- M2** 1980 c. 45.

## 5 Statutory and other references to rateable values etc.

- (1) Where—
- (a) in any deed relating to heritable property executed before 1st April 1989 there is any provision which apportions any liability according to the assessed rental or, as the case may be, the gross annual, net annual or rateable value of any properties; and
- (b) all the properties involved in the apportionment appear in the valuation roll in force immediately before 1st April 1989; and

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- (c) one or more of the properties constitute domestic subjects, then, with effect from 1st April 1989, any reference to the assessed rental or, as the case may be, to any of those values in any such deed shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to any of those properties in the valuation roll in force immediately before that date.
- (2) Where in any document executed before 1st April 1989 there is a reference to the assessed rental or, as the case may be, to the gross annual, net annual or rateable value of any property which—
- (a) constitutes domestic subjects; and
  - (b) appears in the valuation roll in force immediately before 1st April 1989,
- then, with effect from that date that reference shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to that property in the valuation roll in force immediately before that date.
- (3) <sup>[F11]</sup>Subject to subsection (3A) below, where in any enactment (including an enactment contained in a subordinate instrument) there is a reference to the gross annual value, net annual value or rateable value of any property which constitutes domestic subjects, then, with effect from 1st April 1989, that reference shall, unless the context otherwise requires, be construed as a reference to the gross annual value, net annual value or rateable value—
- (a) subject to subsection (4) below, which appears in relation to that property in the valuation roll in force immediately before that date; or
  - (b) subject to subsection (5) below, in the case of such property which does not come into existence or occupancy as domestic subjects until after that date, which would have appeared in the roll in respect of it had it been in existence or occupancy as such immediately before that date.
- <sup>[F12]</sup>(3A) Where in any enactment (including an enactment contained in a subordinate instrument or an enactment which falls to be construed in accordance with subsection (3) above) there is a reference to a rate or rateable value or to any factor connected with rating, or valuation for rating, the Secretary of State may make regulations providing that the reference shall instead be such as is prescribed.
- (3B) Regulations may provide as mentioned in subsection (3A) above—
- (a) as regards such enactment, or enactments of such description, as may be prescribed;
  - (b) in such way as the Secretary of State thinks fit (whether by amending enactments or otherwise).]

(4) Where, before or after 1st April 1989, there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act—

    - (a) in relation to any such property as is mentioned in subsection (3)(a) above; and
    - (b) in respect of which no alteration has been made to the valuation roll in force immediately before that date,

references in that subsection to the gross annual, net annual or rateable value of that property which appears in the roll in force immediately before that date shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that roll been altered to take account of that material change of circumstances.

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- (5) Where there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act, in relation to any such property as is mentioned in subsection (3) (b) above, references in that subsection to the gross annual, net annual or rateable value of that property which would have appeared in respect of it in the roll in force immediately before 1st April 1989 shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that material change of circumstances been taken into account.
- (6) The assessor shall, at the request of any person and on payment of such fee as may be prescribed, certify—
- (a) what would have appeared in the valuation roll in force immediately before 1st April 1989 as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3)(b) above; or
  - (b) what would have appeared in that roll as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3) above had that roll been altered to take account of any material change of circumstances, within the meaning of section 37(1) of the 1975 Act, occurring before or after that date.
- (7) An appeal shall lie—
- (a) against any certificate issued by the assessor under subsection (6) above; or
  - (b) against any refusal by the assessor to issue a certificate under that subsection, and the provisions of the Valuation Acts in regard to appeals and complaints shall apply, subject to such modifications and adaptations as may be prescribed, for the purposes of this subsection.
- (8) Without prejudice to section 35 of the <sup>M3</sup>Lands Valuation (Scotland) Act 1854 (which relates to the preservation of valuation rolls by the Keeper of the Records of Scotland), the assessor for each valuation area shall retain a copy of the valuation roll in force immediately before 1st April 1989 for the purposes of this Act; and the copy so retained shall be made available for public inspection at the assessor’s offices during ordinary business hours.
- (9) Where the net annual value of any property does not appear, or would not have appeared, in the valuation roll in force immediately before 1st April 1989, references in this section to the appearance in that roll of the net annual value of that property shall be taken as references to the appearance of its rateable value.
- (10) For the purposes of this section “gross annual value”, “net annual value” and “rateable value” shall continue to be construed in accordance with the provisions of section 6 of the 1956 <sup>M4</sup>Act as those provisions have effect immediately before 1st April 1989.

#### Textual Amendments

**F11** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 17\(2\)](#)

**F12** [S. 5\(3A\)\(3B\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 17\(3\)](#)

#### Marginal Citations

**M3** 1854 c. 91.

**M4** 1956 c. 60.

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## 6 Minor and consequential amendments.

The enactments specified in Part III of Schedule I to this Act shall have effect subject to the amendments specified in that Part, being minor amendments and amendments consequential upon the provisions of this Part of this Act.

## PART II

### COMMUNITY CHARGES

#### *General*

## 7 Creation and purpose of community charges.

- (1) Each local authority shall impose, in accordance with this Part of this Act, three community charges, to be known respectively as the personal community charge, the standard community charge and the collective community charge.
- (2) The expenses of a local authority in discharging functions under any public general Act, so far as not met otherwise or so far as not otherwise provided for in any such Act, shall be met out of the community charges due to the local authority under this Act.

#### *Personal Community Charge*

## 8 Liability for personal community charge.

- (1) Subject to the following provisions of this section, any person [<sup>F13</sup>who is, at any time in a financial year—
  - (a) aged 18 or over;
  - (b) solely or mainly resident in the area of a local authority; and
  - (c) not exempt from liability under subsection (8) below,
 shall be liable to pay, in respect of that time,] the personal community charge determined by that authority in respect of that year.
- [<sup>F14</sup>(2) Notwithstanding subsection (1) above, and subsection (8) below, a person's liability to pay the personal community charge in respect of any time in a financial year shall subsist until the date on which the deletion of the entry in the register in respect of such liability takes effect.]
- (4) For the purposes of this section, a person undertaking a full-time course of education shall be regarded as being solely or mainly resident in the area of the local authority in which he is resident during term time for the purpose of undertaking the course, until he ceases to undertake the course.
- (5) A person undertaking a full-time course of education shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.
- [<sup>F15</sup>(5A) The Secretary of State may, by regulations made under this subsection—
  - (a) require such educational establishments as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person



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- undertaking or about to undertake a full time course of education provided by the establishment a certificate containing such particulars as may be prescribed;
- (b) require such educational establishments as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the establishment.]
- (6) The—
- (a) meanings of [<sup>F16</sup>“educational establishment”,]“full-time course of education”, “person undertaking a full-time course of education”, “term time” and “ceases to undertake the course”; and
- (b) manner in which the registration officer shall determine when a person ceases to undertake such a full-time course of education,
- shall be such as may be prescribed.
- [<sup>F17</sup>(6A) Subsections (4) and (5) above shall not apply to persons undertaking a full-time course of nursing education, but such a person shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.
- (6B) The Secretary of State may, by regulations made under this subsection—
- (a) require such bodies as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of nursing education a certificate containing such particulars as may be prescribed; and
- (b) require such bodies as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the body.
- (6C) References in subsections (6A) and (6B) above to a full-time course of nursing education, a person undertaking such a course and to ceasing to undertake such a course shall be construed in such manner as may be prescribed.]
- (7) Persons who—
- (a) are married to each other and live together; or
- (b) being a man and a woman, live together as if they were husband and wife,
- shall [<sup>F18</sup>, notwithstanding that they are not otherwise liable under this Act for a personal community charge,] be jointly and severally liable for the personal community charges, relating to the period during which they live together, for which [<sup>F19</sup>either] of them is liable.
- [<sup>F20</sup>(8) A person is exempt from liability to pay the personal community charge in respect of any time in a financial year if he is, at that time, a person such as is described in Schedule 1A to this Act.]

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### Textual Amendments

- F13** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(2)**
- F14** S. 8(2) substituted for s. 8(2)(3) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(3)**
- F15** S. 8(5A) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(4)**
- F16** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(5)**
- F17** S. 8(6A)–(6C) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(6)**
- F18** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(7)(a)**
- F19** Word substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(7)(b)**
- F20** S. 8(8) substituted for s. 8(8)(9) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 129

## 9 Determination of amount of personal community charge.

- (1) Every local authority shall, in respect of the financial year 1989–90 and of each subsequent financial year, determine, before such date as may be prescribed in relation to each of those years, the amount of the personal community charge to be imposed by them in respect of that year.
- (2) The amount determined under subsection (1) above shall be such as will provide (account having been taken of the moneys to be produced by the standard and collective community charges) sufficient moneys to meet such part of the total estimated expenses to be incurred by the local authority during the financial year in respect of which the personal community charge is to be levied as falls to be met out of their community charges, together with such additional sum as is, in their opinion, required—
  - (i) to cover expenses previously incurred;
  - (ii) to meet contingencies;
  - (iii) to meet any expenses which may fall to be met before the moneys to be received in respect of their community charges for the next following financial year will become available.
- (3) In calculating, for the purposes of subsection (2) above, such part of the total estimated expenses to be incurred by a local authority as falls to be met out of community charges, account shall be taken of any means by which those expenses may otherwise be met or provided for.

### Modifications etc. (not altering text)

- C10** S. 9 amended (retrospectively) by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1.2\)](#), s. 3(2)(5).

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## [<sup>F21</sup>9A Reduced liability for personal community charge

- (1) The Secretary of State may make regulations as regards any case where—
  - (a) a person is or was liable to pay, in respect of any time in such financial year as is prescribed, the personal community charge determined by a local authority in respect of that year; and
  - (b) prescribed conditions are fulfilled.
- (2) Regulations under this section may provide that the amount of a person's liability in respect of personal community charge shall not be such amount as it would be apart from the regulations or, as the case may be, such amount as it was, but instead such smaller amount as is arrived at in accordance with prescribed rules.
- (3) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State sees fit; and in particular such factors may include all or any of the following—
  - (a) rates for a period before 1 April 1989;
  - (b) the circumstances of or other matters relating to the person concerned;
  - (c) an amount relating to the local authority concerned and specified, or to be specified, for the purposes of the regulations in a report laid, or to be laid, before the House of Commons;
  - (d) such other amounts as may be prescribed or arrived at in a prescribed manner;
  - (e) the making of an application by the person concerned.
- (4) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State sees fit; and in particular such factors may include all or any of the factors mentioned in subsection (3)(a) to (d) above.
- (5) Without prejudice to the generality of section 31(2) of this Act, regulations under this section may include—
  - (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each local authority;
  - (b) provision requiring him to lay the report before the House of Commons;
  - (c) provision for the review of any prescribed decision of a local authority relating to the application or operation of the regulations.
- (6) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
  - (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
  - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.and any such amendments or provision may be deemed by the regulations or, as the case may be, instrument to have come into effect prior to the date of coming into force of the regulations or instrument.
- (7) In subsection (6) above “social security instrument” means an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Act 1986.]

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### Textual Amendments

**F21** S. 9A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 143

## Standard Community Charge

### 10 Liability for and calculation of standard community charge.

- (1) The standard community charge shall be payable in respect of premises to which this section applies.
- (2) This section applies to premises which—
  - (a) are a dwelling house with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling house;
  - (b) are not subject to non-domestic rates; and
  - (c) are not the sole or main residence of any person,
 but not to such class or classes of those premises as may be prescribed.
- (3) The prescribing of a class or classes of premises under subsection (2) above may be by reference to such factors [<sup>F22</sup>(including factors relating to persons of prescribed descriptions)] as may be prescribed.
- (4) The person liable to pay the standard community charge in respect of any premises shall be—
  - (a) subject to paragraphs (b) and (c) below, the owner of the premises;
  - (b) subject to paragraph (c) below, if the premises are let for a period of 12 months or more, the tenant; or
  - (c) if the premises are sub-let for such a period, the sub-tenant,
 [<sup>F23</sup>and where at any time two or more people are liable to pay the standard community charge under this subsection they shall be jointly and severally liable to pay the charge.]
- (5) The standard community charge shall be due to—
  - (a) each local authority; or
  - (b) (in the case of an islands council) the local authority
 in the area of which the premises in respect of which it is payable are situated.
- [<sup>F24</sup>(6) The standard community charge due to a local authority in respect of any premises in respect of any financial year shall be the product of the personal community charge determined in respect of that year by the local authority and—
  - (a) where the premises are in a specified class, the standard community charge multiplier determined in respect of that class by the authority; or
  - (b) where the premises are not in a specified class, the standard community charge multiplier determined by the authority in relation to such premises,
 in respect of that year.
- (7) A specified class is one which has been prescribed under this subsection or determined under regulations made under subsection (7F) below.
- (7A) A local authority shall determine their standard community charge multiplier or multipliers before such date in each year as is prescribed.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (7B) A standard community charge multiplier must be one of the following,  $0\frac{1}{2}$ , 1,  $1\frac{1}{2}$ , 2.
- (7C) A local authority may resolve that different standard community charge multipliers shall apply in relation to different classes of premises prescribed under subsection (7) above.
- (7D) A standard community charge multiplier relating to a class of premises prescribed under subsection (7) above shall not exceed such maximum multiplier as may be prescribed in relation to that class.
- (7E) In prescribing classes under subsection (7) above, the Secretary of State may classify premises by reference to such factors as he thinks fit, including, without prejudice to that generality—
- (a) the physical characteristics of premises or any part of them;
  - (b) the fact that premises are, or any part of them is, unoccupied;
  - (c) the fact that premises are, or any part of them is, occupied for prescribed purposes;
  - (d) the fact that premises are, or any part of them is, occupied by persons of prescribed descriptions;
  - (e) the circumstances of persons liable to pay the standard community charge.
- (7F) The Secretary of State may, by regulations, make provision—
- (a) enabling local authorities or local authorities of such class or classes as he may specify in the regulations—
    - (i) to determine, in relation to their areas, classes of premises additional to those prescribed under subsection (7) above;
    - (ii) to determine different such classes of premises in relation to different parts of their areas; and
    - (iii) to resolve that different standard community charge multipliers shall apply in relation to different classes of premises determined under the regulations, and
  - (b) requiring them, when determining a class or classes under the regulations, to classify premises only by reference to one or more prescribed factors being such factors as the Secretary of State thinks fit.
- (7G) Regulations under subsection (7F) above may make provision enabling the district council to resolve that different standard community charge multipliers shall apply in relation to such different classes of premises as have, in relation to the district, been determined under the regulations by the council of the region in which the district is situated.
- (7H) A regional council may resolve that different standard community charge multipliers shall apply in relation to the same specified class of premises in different districts within the region.]
- [<sup>F25</sup>(8) Subject to subsections (8B) and (9) below, the standard community charge shall not be payable in respect of relevant premises in respect of whichever is the shorter of—
- (a) the period for which the premises are unoccupied and unfurnished;
  - (b) a period of three months or such longer period as the levying authority may determine;
- and the levying authority may determine that different periods shall have effect for different premises or different classes of premises.

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*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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- (8A) For the purposes of subsection (8) above “relevant premises” are premises to which this section applies, being premises—
- (a) which are unoccupied and unfurnished; and
  - (b) as regards which notice is given to the levying authority by a person liable to pay the standard community charge in respect of the premises that they are unoccupied and unfurnished.
- (8B) Subsection (8) above shall have effect in respect of any relevant premises only once during any period (whether it falls in one or more than one financial year) in respect of which the standard community charge is, or would but for that subsection be, payable in respect of the premises.
- (8C) Before making a determination under paragraph (b) of subsection (8) above a levying authority which is a regional council shall consult the district council for the district in which the premises are situated.]
- (9) Any period for which the standard community charge is, under subsection (8) above, not payable shall not begin earlier than one month before the receipt of notification under paragraph (b) of [<sup>F26</sup>subsection (8A) above].
- (10) The person liable to pay the standard community charge in respect of any premises in respect of a financial year shall be entitled to recover from any person to whom he lets or sub-lets the premises or whom he permits to occupy them an amount equal to the product of—
- (a) the number of days in that year for which the premises are let or sub-let to or, as the case may be, permitted to be occupied by that other person (excluding any which fall within a period in respect of which the standard community charge is, under subsections (8) and (9) above, not payable); and
  - (b) the amount of the standard community charge [<sup>F27</sup>which would, if the premises were for the whole of that financial year premises to which this section applies and were not, at any time in that year, relevant premises for the purposes of subsection (8) above, be] payable in respect of the premises in respect of that year divided by the number of days in that year
- (and such an amount is referred to in this section as a “standard community charge contribution”).
- [<sup>F28</sup>(10A) Where at any time premises are let, sub-let or permitted to be occupied as mentioned in subsection (10) above to more than one person, only one standard community charge contribution in respect of the standard community charge payable in respect of any financial year shall be recovered in respect of the period of such lease, sub-lease or permission to occupy and such persons shall be jointly and severally liable to pay the contribution.]
- (11) A standard community charge contribution recovered from a person—
- (a) shall be in addition to any obligation of his to make other payments (whether by way of rent or otherwise) in respect of the premises in respect of which that contribution is made;
  - (b) is not affected by any enactment relating to the control or restriction of any such other payment, and shall not, for the purposes of any such enactment, be regarded as such a payment or part thereof.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### Textual Amendments

- F22** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(2)**
- F23** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(3)**
- F24** [S. 10\(6\)–\(7H\)](#) substituted for s. 10(6)(7) (1.12.1989 for financial year 1990–91 and each subsequent financial year) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 142
- F25** [S. 10\(8\)–\(8C\)](#) substituted for s. 10(8) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(4)**
- F26** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(5)**
- F27** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(6)**
- F28** [S. 10\(10A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(7)**

### *Collective Community Charge*

## 11 Liability for and calculation of collective community charge.

- (1) The collective community charge shall be payable in respect of premises to which this section applies.
- (2) This section applies to—
- premises which are not subject to non-domestic rates and either are designated by the registration officer under subsection (3) below or fall within such class or classes of premises as may be prescribed;
  - premises which are part residential subjects and either are so designated or fall within such class or classes of premises as may be prescribed.
- (3) [<sup>F29</sup>Subject to subsection (3A) below,] premises may be designated under this subsection if, in the opinion of the registration officer—
- in the case of premises not subject to non-domestic rates, they are used, or
  - in the case of part residential subjects, the residential use made of them is , wholly or mainly as the sole or main residence of persons most or all of whom reside there only for short periods.

[<sup>F30</sup>(3A) The registration officer shall not designate premises—

- which are of a description prescribed for the purposes of this paragraph; or
- which are or form part of land designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.]

- (4) In determining whether to designate any premises under subsection (3) above, the registration officer shall have regard to such factors as may be prescribed.

[<sup>F31</sup>(4A) A designation made by the registration officer under subsection (3) above shall be revoked by him—

- where, in his opinion, the premises have ceased to be premises which may be designated under that subsection;

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*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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- (b) if the premises become premises which are of a description prescribed for the purposes of paragraph (a) of subsection (3A) above;
  - (c) if the premises become premises which are designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.]
- (5) The person liable to pay the collective community charge in respect of any premises shall be—
- (a) subject to paragraphs (b) and (c) below, the owner of the premises;
  - (b) subject to paragraph (c) below, if the premises are let for a period of 12 months or more, the tenant; or
  - (c) if the premises are sub-let for such a period, the sub-tenant,
- [<sup>F32</sup>and where at any time two or more people are liable to pay the collective community charge under this subsection they shall be jointly and severally liable to pay the charge.]
- (6) The collective community charge shall be due to—
- (a) each local authority; or
  - (b) (in the case of an islands council) the local authority
- in the area of which the premises in respect of which it is payable are situated.
- (7) Subject to subsection (8) below, the collective community charge due to a local authority in respect of any premises in respect of any financial year shall be [<sup>F33</sup>the amount which is] the product of—
- (a) the personal community charge determined by them in respect of that year; and
  - (b) the collective community charge multiplier specified in the register as having an effect in relation to the premises
- [<sup>F34</sup>less the relevant proportion, being 5 per cent. or such other proportion as may be prescribed].
- (8) If, in the course of a financial year, the collective community charge multiplier specified in the register as having effect in relation to any premises is changed, it shall be assumed, for the purposes of subsection (7) above, that the new multiplier shall remain in effect in relation to those premises from the date when it takes effect until the end of that year.
- (9) In this Act, “the collective community charge multiplier” means, in respect of any premises, such number as the registration officer for the registration area in which the premises are situated determines in respect of the premises.
- (10) In determining the collective community charge multiplier in respect of any premises, the registration officer shall have regard to—
- (a) the number of persons who are solely or mainly resident in the premises and would, but for [<sup>F35</sup>paragraph 12 of Schedule 1A to] this Act, be liable to pay a personal community charge; and
  - (b) such factors as may be prescribed.
- (11) A person [<sup>F36</sup>who, at any time in a financial year]—
- (a) [<sup>F37</sup>is] solely or mainly resident in premises in respect of which the collective community charge is payable; and
  - (b) <sup>F38</sup> . . . is not liable to pay it; and



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- (c) <sup>F38</sup> . . . would, but for [<sup>F39</sup> paragraph 12 of Schedule 1A to] this Act, be liable <sup>F40</sup> . . . to pay a personal community charge
- shall, for each day of his residence in the premises, pay to the person liable under this section for that collective community charge an amount equal to the amount mentioned in paragraph (i) below divided by the number in paragraph (ii) below—
- (i) the amount in this paragraph is—
- (A) the sum of the personal community charges determined in respect of that year by each local authority; or
- (B) (in the case of an islands council) the amount of the personal community charge determined in respect of that year by the local authority
- in the area of which the premises are situated;
- (ii) the number of days in that year,
- (and such a payment is referred to in this section as a “collective community charge contribution”).
- (12) A collective community charge contribution made by a person—
- (a) shall be in addition to any obligation of his to make other payments (whether by way of rent or otherwise) in respect of his residence in the premises in respect of which that contribution is made;
- (b) is not affected by any enactment relating to the control or restriction of any such other payment, and shall not, for the purposes of any such enactment, be regarded as such a payment or part thereof.
- (13) The person to whom a collective community charge contribution is made shall issue a receipt therefore showing the amount paid and the day or days to which the contribution relates.
- (14) The person liable under this section to pay a collective community charge in respect of any premises shall keep, or cause to be kept, a record of all persons who are or have been solely or mainly resident there showing the periods for which they were so resident and the amounts paid to him by them by way of collective community charge contributions.
- (15) A person who, but for this subsection, would be liable under this section to pay a collective community charge contribution to another in respect of any premises—
- (a) shall not be so liable until; and
- (b) shall have no such liability in respect of any days before,
- that other person has given him notification of the amount he is liable to pay by way of such contribution for each day of his residence in the premises.
- (16) Without prejudice to any rule of law, where a person—
- (a) in respect of his residence in any premises, pays, by way of collective community charge contribution, any sum which (for whatever reason) is not due; and
- (b) within 3 months of that payment, claims reimbursement of the sum from the person who, at the time of the payment, was liable to pay the collective community charge in respect of the premises.
- the person so liable shall reimburse the other in that sum.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### Textual Amendments

- F29** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(2)**
- F30** [S. 11\(3A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(3)**
- F31** [S. 11\(4A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(4)**
- F32** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(5)**
- F33** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(6)(a)**
- F34** Words added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(6)(b)**
- F35** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(7)**
- F36** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(8)(a)**
- F37** Word substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(8)(b)**
- F38** Word repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(8)(c)**
- F39** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 20(8)(d)**
- F40** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

*[<sup>F41</sup> Apportionment of amounts to be paid*

### Textual Amendments

- F41** [Ss. 11A, 11B](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 21**

## 11A Apportionment, etc.

- (1) Where a person is liable to pay a community charge in respect only of part of a financial year, the amount for which he is liable shall be calculated by apportionment on a daily basis, and the period in respect of which he is liable shall be calculated by apportionment on a daily basis, and the period in respect of which he is liable shall be referred to in this section as the apportioned period.
- (2) Subsections (3) to (5) below shall have effect for the purposes of determining—
  - (a) where a person is liable to pay a community charge in respect only of part of a financial year, the first or, as the case may be, last day of an apportioned period; and
  - (b) as regards the standard or collective community charge contribution, the day on which the requirement to pay such a contribution commences, or as the case may be, ends.

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*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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- (3) As regards any community charge imposed by a local authority—
  - (a) the day on which a person becomes liable to pay that charge shall be the first day of an apportioned period; and
  - (b) the day on which a person ceases to be liable to pay that charge shall not be included in an apportioned period; and
  - (c) in respect of the personal community charge imposed by the authority, as regards any day on which a person both becomes and ceases to be liable to pay that charge, paragraph (b) above shall apply and paragraph (a) shall not.
- (4) As regards the standard community charge contribution—
  - (a) any day on which a person starts to lease or sub-lease or is first permitted to occupy any premises to which section 10 of this Act applies is a day on which the person is required to pay a contribution; and
  - (b) any day on which a person ceases to lease or sub-lease or ceases to be permitted to occupy such premises is a day on which he is not so required.
- (5) As regards the collective community charge contribution—
  - (a) any day on which a person becomes solely or mainly resident in premises to which section 11 of this Act applies is a day on which he is required to pay the contribution; and
  - (b) any day on which he ceases to be so resident is a day on which he is not so required.]

### *Estimates*

#### **11B Estimate of amount produced in districts.**

- (1) In relation to each financial year a regional council shall estimate the amount produced by each of the district community charges for that year in each district in their region as that amount falls to be ascertained in pursuance of regulations made under paragraph 6 of Schedule 2 to this Act.
- (2) For the purposes of making the estimate mentioned in subsection (1) above, it shall be assumed that in respect of the financial year concerned both the regional council and the district council determine—
  - (a) a personal community charge of £1, or such other amount as may be prescribed; and
  - (b) a standard community charge multiplier of 2, or such other number as may be prescribed.
- (3) The regional council shall, before such date as may be prescribed in relation to each financial year, notify the council of each district in their region of the estimate made under subsection (1) above in relation to that district for that financial year.
- (4) In this section “district community charges” has the same meaning as in paragraph 1 of Schedule 2 to this Act.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### *Community Charges Registration Officer*

## **12 Community Charges Registration Officer.**

- (1) There shall be a Community Charges Registration Officer (to be known as such but, in this Act, referred to as “the registration officer”) for every region and islands area.
- (2) The assessor appointed for each region or islands area under section 116(2) or (5) of the <sup>M5</sup>Local Government (Scotland) Act 1973 shall be the registration officer for that area and any depute assessor appointed under the said section 116(2) or (5) shall be a depute registration officer and shall have all the functions of a registration officer.
- (3) A regional or islands council may appoint such additional number of depute registration officers as they consider necessary to enable the registration officer to perform his functions under this Act, and any depute registration officer so appointed shall have all the functions of a registration officer.
- (4) The registration officer shall prepare, maintain and keep up-to-date the register for his registration area.
- (5) A regional or islands council shall secure the provision of sufficient staff, accommodation and other resources to enable the registration officer to perform his functions under this Act.

#### **Marginal Citations**

**M5** 1973 c.65.

### *Community Charges Register*

## **13 Community Charges Register.**

- (1) There shall be a Community Charges Register (to be known as such but, in this Act, referred to as “the register”) for each registration area which shall specify—
  - [<sup>F42</sup>(a) the name of every person liable to pay any of the community charges in the registration area;
  - (b) in the case of a person liable to pay the personal community charge, the address of his sole or main residence;
  - (c) in the case of a person liable to pay the standard or collective community charge, his address and the address of the premises in the registration area in respect of which that charge is payable;
  - (cc) in the case of premises in respect of which the collective community charge is payable, the collective community charge multiplier determined for the time being in respect of those premises;]
  - (d) in relation to each natural person registered in the register, his date of birth;
  - (e) in relation to each person registered, the date (which may be before, on, or after the date on which the entry is made) from which he is liable to pay any of [<sup>F43</sup>the] community charges; and
  - (f) such other matters as may be prescribed.
- (2) There shall not be specified in the register any information relating to a person’s liability, by virtue only of section 8(7) of this Act, for a personal community charge.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (3) The register shall be kept in such form (which need not be documentary form) as may be prescribed.

#### Textual Amendments

- F42** S. 13(1)(a)(b)(c)(cc) substituted for s. 13(1)(a)(b)(c) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 22\(2\)](#)
- F43** Word substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 22\(3\)](#)

## 14 Setting up of register.

- (1) The registration officer shall, as from such date as may be prescribed, undertake such inquiries as he considers necessary to enable him to determine—
- the names and addresses of persons who will be liable to pay any of the community charges on 1st April 1989;
  - the premises in respect of which the standard community charge and the collective community charge will be payable on 1st April 1989,
- and thereafter shall prepare the register by such date as may be prescribed as the date of coming into force of the register.
- (2) After the date of coming into force of the register the registration officer shall, within such period and in such manner as may be prescribed, send to each [<sup>F44</sup>registered person] a copy of each entry relating to that person together with [<sup>F45</sup>such notice] in such form as may be prescribed informing him of—
- the effect of the entry in the register;
  - the rights of appeal under section 16 of this Act; . . . <sup>F46</sup>
  - the requirement imposed by section 18(2) of this Act to notify the registration officer of any changes to be made to the entry;
- [<sup>F47</sup>(d) his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section;
- such other matters as may be prescribed].

#### Textual Amendments

- F44** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 23\(a\)](#)
- F45** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 23\(b\)](#)
- F46** Word repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 23\(c\)](#)
- F47** S. 14(2)(d)(e) added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 23\(d\)](#)

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*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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## 15 Amendment of register.

- (1) As from the date of coming into force of the register, it may be amended by the registration officer at any time and amendments may be made with retrospective, immediate or prospective effect, except that—
  - (a) the maximum period for which an amendment can be made with retrospective effect is two years; and
  - (b) no amendment of the collective community charge multiplier in respect of any premises shall be made or take effect until three months, or such other period as may be prescribed, after the date when the current entry is made or takes effect, whichever is later.
- (2) The registration officer may at any time alter the register to correct any clerical or typographical error in any entry and subsection (1)(b) above and subsections (3) and (5) below shall not apply to any such alteration.
- (3) The registration officer shall before amending an entry in the register ensure that a record (which need not be in documentary form) is made of the entry [<sup>F48</sup>including a note of the date upon which the record is made] and shall retain this record for two years from [<sup>F49</sup>that date].
- [<sup>F50</sup>(4) The provisions of section 20 of this Act relating to the inspection of the register and the obtaining of copies of entries in the register (including such provisions as are prescribed under that section) shall apply, subject to such modifications as may be prescribed, to the inspection or obtaining of copies of a record made under subsection (3) above as they apply to the inspection of or obtaining copies of entries in the register.]
- (5) The registration officer shall not be obliged to consult the person registered or to be registered before making [<sup>F51</sup>or amending any entry in the register which might affect that person, but, except in the case of an amendment such as is mentioned in subsection (6) below,] he shall, within such period and in such manner as may be prescribed, send to the person who is or was registered—
  - [<sup>F52</sup>(a) a copy of the entry or (as the case may be) the entry as amended; or
  - (b) where the amendment consists of the deletion of an entry, notification of such deletion]
 together with a notice in such form as may be prescribed informing him of—
  - [<sup>F53</sup>(i) the effect of the entry or (as the case may be) of the amendment to the entry in the register;]
  - (ii) the rights of appeal under section 16 of this Act;
  - (iii) the requirement imposed by section 18(2) of this Act to notify the registration officer of any changes to be made to the entry;
  - [<sup>F54</sup>(iv) in the case of a new entry, or an amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of the registered person, his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section].
- [<sup>F55</sup>(6) Where an amendment requires to be made to an entry in the register in consequence of the death of a registered person, the registration officer shall send to the executors of the deceased notice of the fact that he has, with effect from the date of the deceased's death, deleted the entry in the register relating to the deceased.

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- (7) Except where the context otherwise requires, any reference in this Act to the amendment of the register or of any entry in the register shall include a reference to the deletion of such an entry.]

#### Textual Amendments

- F48** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(2)(a)**
- F49** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(2)(b)**
- F50** S. 15(4) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(3)**
- F51** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(4)(a)**
- F52** S. 15(5)(a)(b) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(4)(b)**
- F53** S. 15(5)(i) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(4)(c)**
- F54** S. 15(5)(iv) added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(4)(d)**
- F55** S. 15(6)(7) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(5)**

## 16 Registration appeals.

- (1) [<sup>F56</sup>A registered person] may appeal—
- against any entry or amendment of an entry in the register [<sup>F57</sup>in relation to him], in such manner and within such period as may be prescribed, to the registration officer, who shall determine that appeal in such manner and within such period as may be prescribed; and
  - against such a determination by the registration officer of an appeal by that person, to [<sup>F58</sup>the] sheriff of any sheriffdom which wholly or partly falls within the registration area.
- (2) Where a person requests the registration officer to make or to amend an entry in the register relating to him and—
- the registration officer refuses to do so, the person may appeal to the sheriff against that refusal; or
  - the registration officer fails to notify the person of the determination of the request within such period as may be prescribed, he shall be deemed to have refused the request and the person may appeal to the sheriff against the deemed refusal.
- (3) In any case where a question arises as to which one of two or more registers for different registration areas a person is or should be registered in as being liable to pay the personal community charge the person may appeal to the sheriff of any sheriffdom which wholly or partly falls within any of the registration areas.
- (4) If the sheriff upholds an appeal under subsection (1) or (2) above, the registration officer shall amend the register to give effect to the decision with effect from such date (which may be retrospective, immediate or prospective) as the sheriff may determine.

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- (5) In an appeal to which subsection (3) above applies, the registration officer of any registration area to which the appeal relates shall be given the opportunity to become a party to the appeal, and all the entries in the registers in which the person is entered as being liable to pay the personal community charge shall be made subject to the appeal proceedings.
- (6) Subject to subsection (7) below, where an entry in the register shows that a person is liable to pay any of the community charges, that person shall pay the community charge notwithstanding that he has appealed against the entry, pending the determination of the appeal.
- (7) Where a person is registered as being liable to pay the personal community charge in two or more registers and he has appealed against one or more registration, he shall be required to pay only the personal community charge relating to the first registration made, pending the determination of the appeal.
- (8) In Schedule 8 of the <sup>M6</sup>Civil Jurisdiction and Judgments Act 1982 (rules as to jurisdiction in Scotland) in paragraph 4(1)(c) after the word “proceedings” there shall be inserted the words “(other than proceedings under section 16 of the <sup>M7</sup>Abolition of Domestic Rates Etc. (Scotland) Act 1987)”.

#### Textual Amendments

- F56** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 25\(2\)](#)
- F57** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 25\(3\)](#)
- F58** Word substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 25\(4\)](#)

#### Marginal Citations

- M6** 1982 c. 27.
- M7** 1987 c. 47.

### *Duties in relation to registration*

17

- (1) The general duty of the registration officer under section 12(4) of this Act shall include the duty to take all reasonable steps to obtain such information as is reasonably required by him.
- (2) The registration officer shall for the purpose of discharging his functions under this Act have access to and the use of any information which the assessor or electoral registration officer for the area which comprises or includes the registration area of the registration officer may have acquired in connection with any of his functions.
- (3) Subject to subsection (4) below, the registration officer may require—
  - (a) the registration officer of any other registration area;
  - (b) the regional or islands council, any district council, or any housing body in his registration area,
 to supply him with such information as he may reasonably require in connection with his functions, being information which the other registration officer has in connection



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with his functions or, as the case may be, the local authority or housing body have in connection with any of their functions; and the registration officer, regional, islands or district council or housing body shall comply with such a requirement.

- (4) A local authority, housing body, or other registration officer shall not be required under subsection (3) above to supply to the registration officer such information as may be prescribed, and such prescription may be by reference to classes of functions of a local authority or housing body or to classes of information.
- (5) The registration officer shall, at such times and in such manner as may be prescribed, require any responsible person to give him such information<sup>F59</sup>. . . in such form and within such period as may be prescribed.
- (6) For the purposes of this section, “responsible person”<sup>F60</sup> in relation to any premises] means, subject to subsections (7) to (9) below—
  - (a) where the premises are occupied by the owner or by a tenant, the occupier of the premises;
  - (b) where the premises are not occupied by the owner or by a tenant, the owner or, if there is a tenant whose lease is for a period of 12 months or more, the tenant;
  - (c) in any case, such other person as the registration officer considers it appropriate to designate from time to time as the responsible person.
- (7) Where, in the case of premises occupied by the owner or by a tenant as referred to in subsection (6)(a) above, there is more than one occupying owner or tenant, both or, as the case may be, all of them shall be responsible persons.
- (8) Where there is more than one responsible person and both or, as the case may be, all of them agree with the registration officer that one of them is to be the responsible person, then that one alone shall be the responsible person.
- (9) Where, under subsection (6) above, the registration officer designates a person to be the responsible person in relation to any premises, he shall notify that person that he has been so designated and the person so designated may appeal—
  - (a) against his designation, in such manner and within such period as may be prescribed, to the registration officer who shall determine that appeal in such manner and within such period as may be prescribed; and
  - (b) against such a determination by the registration officer of an appeal by that person, to the sheriff of any sheriffdom which wholly or partly falls within the registration area.
- (10) Where the registration officer is satisfied that a responsible person—
  - (a) has failed to comply with the duty to provide the information required within the prescribed period; or
  - (b) has given false information,he shall, unless satisfied that the responsible person has a reasonable excuse, impose upon the responsible person a civil penalty of £50 or such other sum as may, in substitution, be prescribed, which shall be a debt due to the regional or islands council, recoverable by them as such as if it were arrears of community charges.
- (11) Where—
  - (a) a civil penalty has been imposed upon a responsible person under subsection (10) above; and
  - (b) the registration officer has repeated his requirement under sub-section (5) above; but

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- (c) the registration officer is satisfied that the responsible person has failed to comply with the duty to provide the information required within the prescribed period or has given false information,

the registration officer shall, unless satisfied that the responsible person has a reasonable excuse, impose upon him a civil penalty of £200 or such other sum as may, in substitution, be prescribed, which shall be a debt due to the regional or islands council, recoverable by them as such as if it were arrears of community charges; and the provisions of this subsection shall apply to any subsequent failures to provide information within the prescribed period or to any subsequent provision of false information.

[<sup>F61</sup>(11A) If, after the imposition of a civil penalty under subsection (10) or (11) above but before the making of any appeal under subsection (12) below against that imposition, the registration officer, in the light of information which he did not consider when imposing the penalty—

- (a) is no longer satisfied as to the matter as to which he was satisfied under paragraph (a) or (b) of subsection (10) above or paragraph (c) of subsection (11) above before imposing the penalty; or
- (b) is satisfied that the responsible person upon whom the penalty was imposed did have a reasonable excuse,

he may revoke the imposition of the penalty; and on such revocation any money paid to the regional or islands council by the responsible person by way of that penalty shall be repaid by them to him.]

- (12) The responsible person may appeal to the sheriff against the imposition of a civil penalty under this section.

#### Textual Amendments

**F59** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

**F60** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 26**

**F61** [S. 17\(11A\)](#) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 24**

## 18 Obtaining of information from individual residents.

(1) Every person who—

- (a) will be liable on 1st April 1989; or
- (b) becomes liable on or after that date,

to pay [<sup>F62</sup>any of the community charges] in a registration area and who is not already entered in the register for that area as being so liable shall—

- (i) notify the registration officer of the fact that he will be so liable on 1st April 1989 or (as the case may be) that he has become so liable on or after that date, within one month of the occurrence of that fact; and
- (ii) supply the registration officer with such information as the registration officer may require for the purpose of preparing the entry in the register relating to the person within such period as may be prescribed.

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(2) Every person registered as being liable to pay any of the community charges shall notify the registration officer of any change which requires to be made to any entry relating to him in the register within one month after the event which gives rise to the change.

[<sup>F63</sup>(2A) Where a registered person dies his executors shall notify the registration officer of the date of the person's death—

- (a) in the case of executors nominate, not later than one month after that date;
- (b) in the case of executors dative, not later than one month after the date of their appointment.]

(3) Where an entry in the register shows that a person is liable to pay any of the community charges for a period (“the backdated period”) commencing on a date prior to the date on which the entry is made and no such payment has been made—

- (a) he shall pay to the levying authority the amount of any of the community charges which he is liable to pay for the backdated period, together with [<sup>F64</sup>, unless he satisfies the levying authority that he has a reasonable excuse for not having been registered,] interest thereon at such rate or rates as may be prescribed, in respect of the period commencing one month after the date shown on the register as the date from which he is liable to pay the community charge and ending on the date on which the entry is made in the register; and
- (b) if the backdated period is three months or more the levying authority, unless the person satisfies them that he has a reasonable excuse for not having been registered, shall require the person to pay them, in addition to the amount to be paid under paragraph (a) above, a surcharge equal to 30 per cent of the amount of the community charge which the person is liable to pay for the backdated period or, if it is greater, a surcharge of £50,

which shall be a debt due to the levying authority recoverable by them as such as if it were arrears of community charges; and where the levying authority is a regional council they shall account to the council of each district in their region for any sum paid under paragraph (a) above which relates to any of the district community charges.

(4) For the purposes of subsection (3) above—

- (a) different rates of interest may be prescribed from time to time; and
- (b) for the amount of 30 per cent or £50 (or for such amount as may be substituted such amount as may be prescribed).

(5) A person who is required to pay any sum of money under subsection (3) above may appeal to the sheriff.

#### Textual Amendments

**F62** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 10](#)

**F63** [S. 18\(2A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 27](#)

**F64** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 11](#)

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## [<sup>F65</sup>18A Obtaining of information generally.

- (1) The registration officer may require any person whom he reasonably believes is, has been or is about to be resident in the registration area to supply to him such information—
  - (a) as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act; and
  - (b) as is in the possession or control of such person.
- (2) A person required to supply any information in pursuance of subsection (1) above shall supply the information within such period, not being less than 21 days, as the registration officer may require.
- (3) Subsections (10) to (12) of section 17 of this Act shall have effect for the purposes of this section as they have for the purposes of that section; and for the purposes of this section any reference in those subsections—
  - (a) to a responsible person shall be construed as a reference to a person required to supply information under subsection (1) above;
  - (b) to the prescribed period shall be construed as a reference to the period mentioned in subsection (2) above; and
  - (c) to a requirement under subsection (5) shall be construed as a reference to a requirement under subsection (1) above.]

### Textual Amendments

**F65** S. 18A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 28](#)

## 19 Effect of register.

Subject to the provisions of sections 16 and 29 of this Act, the register shall for the purposes of this Act be conclusive on the following matters—

- (a) that a person registered in it as being liable to pay any community charge is so liable;
- (b) the date as from which a person so registered is so liable;
- (c) the collective community charge multiplier for the time being specified in the register as having effect in relation to any premises in respect of which the collective community charge is payable.

## 20 Inspection of register.

- (1) Subject to subsection (2) below, only the person registered in the register shall have the right to inspect the whole of each entry in the register relating to him.
- (2) The following persons shall also be entitled to inspect the register to the extent specified—
  - (a) [<sup>F66</sup>subject to section 20A of this Act and with effect from the prescribed date] a member of the public shall be entitled to inspect only those parts of the register which specify—
    - [<sup>F67</sup>(i) the addresses of premises in the registration area;

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- (ii) the name of any person appearing in an entry relating to such premises (but not so as to enable him to ascertain whether that person resides at the address of such premises [<sup>F68</sup>or the sex of that person]); and
- (iii) the collective community charge multiplier determined for the time being in relation to any premises (other than premises of such class or classes as may be prescribed) in respect of which a collective community charge is payable.

Provided that no new entry, or amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of a registered person, shall be available for inspection under this paragraph until after the end of a period of 28 days starting with the date of the notice relating to the entry under section 15(5) of this Act.]

- (b) a local authority shall be entitled to inspect such part of the register as relates to premises within their area for the purpose of determining, levying or collecting any community charge;
  - (c) the assessor or electoral registration officer shall be entitled to inspect the whole register for the registration area which comprises or forms part of their area for the purposes of exercising the functions of either of those offices [<sup>F69</sup>other than any entry which is a special entry within the meaning of section 20A of this Act].
  - [<sup>F70</sup>(d) any such other person as may be prescribed shall be entitled to inspect the register to such extent and for such purposes as may be prescribed.]
- (3) The register shall be available for inspection to the extent permitted by subsections (1) and (2) above at the office of the registration officer . . . <sup>F71</sup>at all reasonable hours; . . . <sup>F71</sup>
- [<sup>F72</sup>(3A) Without prejudice to subsection (3) above, the register shall be available for inspection to the extent permitted by subsections (1) and (2) above in such circumstances, subject to such restrictions and in such other places in the registration area as may be prescribed.
- (3B) In relation to as much of the register as is kept otherwise than in documentary form, a right of inspection conferred by this section is a right to inspect the information in the register in legible form.]
- [<sup>F73</sup>(4) The Secretary of State may, by regulations, require the registration officer to make such extracts of the register as may be prescribed, containing the information which is available at the date on which the extract is made for inspection by members of the public under subsection (2)(a) above.
- (5) Regulations made under subsection (4) above may prescribe—
- (a) such date or dates in each financial year on which an extract is to be made;
  - (b) such requirements as to publication of the effect of such regulations as the Secretary of State thinks fit; and
  - (c) that the regional or islands council shall make the extract available for inspection by members of the public to such extent and at such times and places as may be prescribed.]

(6) A person shall be entitled to obtain a copy, or a copy certified by or on behalf of the registration officer (a “certified copy”), of any entry in the register which he is entitled by virtue of subsection (1) or (2) above to inspect, on payment of the fee.

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- (7) Where the register is kept otherwise than in documentary form the reference to a copy . . . <sup>F71</sup> or certified copy is a reference to a copy or certified copy in a form in which it is legible and can be taken away.
- (8) A copy of an entry in the register which is supplied under subsection (6) above and which purports to be a certified copy shall be deemed, unless the contrary is shown, to be so certified and shall be sufficient evidence of the matters contained in the entry.
- (9) The fee payable for a copy or a certified copy shall be such as may be prescribed and different fees may be prescribed for a copy and for a certified copy and it may be prescribed that no fee shall be payable in any case or classes of case.
- (10) The registration officer shall as soon as it is reasonably practicable send a copy of the whole register as in force on 1st April each year to the Keeper of the Records of Scotland for preservation by him.
- (11) The Keeper shall not, except as may be prescribed—
- (a) make any register sent to him under subsection (10) above available for inspection; nor
  - (b) issue under section 9 of the <sup>M8</sup>Public Records (Scotland) Act 1937 extracts or certified copies of such a register.

#### Textual Amendments

- F66** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(2)(a)**
- F67** [S. 20\(2\)\(a\)\(i\)–\(iii\)](#) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(2)(b)**
- F68** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 22**
- F69** Words added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(3)**
- F70** [S. 20\(2\)\(d\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(4)**
- F71** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**
- F72** [S. 20\(3A\)\(3B\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(5)**
- F73** [S. 20\(4\)\(5\)](#) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(6)**

#### Marginal Citations

- M8** 1937 c. 43.

#### <sup>F74</sup>20A Exemption from inspection.

- (1) Where this section applies to a registered person the registration officer shall, as soon as it is reasonably practicable for him to do so, exclude from the right of inspection by a member of the public under section 20(2)(a) of this Act the entry in the register relating to that person, and in this section such an entry is referred to as a “special entry”.
- (2) This section applies to any registered person—

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- (a) who has made an application under subsection (3) below and whose application has not been finally determined;
- (b) in respect of whom the registration officer, or the sheriff on an appeal under subsection (6) below, has determined that the entry relating to him should be a special entry,

until, in a case to which paragraph (a) applies, on the final determination of the application it is refused or, in a case to which paragraph (b) applies, the determination that the entry be a special entry is revoked or, in any case, the registered person notifies the registration officer that he no longer desires that the entry relating to him be a special entry.

- (3) Any registered person who falls within such class or classes of person as the Secretary of State may prescribe may make an application to the registration officer for a determination that the entry relating to that person be a special entry.
- (4) An application under subsection (3) above—
  - (a) shall state the reasons why it is desired that the entry be a special entry;
  - (b) shall be accompanied by any relevant documents or evidence;
  - (c) shall be dealt with by the registration officer in such manner and within such period as may be prescribed,and no such application shall be made after an application which has been refused until the end of such period as may be prescribed without the prior approval of the registration officer.
- (5) If the registration officer is satisfied that the person making the application falls within subsection (3) above he shall grant the application and determine that the entry relating to that person be a special entry.
- (6) If the registration officer refuses an application the person making the application may appeal against the refusal to the sheriff of any sheriffdom which wholly or partly falls within the registration area; and the sheriff may determine that the entry be a special entry or may refuse the application.
- (7) Where it appears to the registration officer that a person to whom a special entry relates has ceased to fall within subsection (3) above he shall, subject to subsection (8) below, revoke the determination that the entry be a special entry.
- (8) Where it appears to the registration officer as mentioned in subsection (7) above, he shall notify the person to whom the entry relates that he is required to revoke the determination, and the person—
  - (a) may apply to the registration officer in such manner and within such period as may be prescribed not to revoke the determination and the registration officer shall determine the application in such manner and within such period as may be prescribed; and
  - (b) may appeal against a determination by the registration officer under paragraph (a) above to the sheriff of any sheriffdom which wholly or partly falls within the registration area.

- (9) Subject to subsection (10) below, rules of court may provide for the procedure to be followed in any proceedings in the Court of Session or before the sheriff arising from this section.
- (10) An appeal under subsection (6) or (8)(b) above and any appeal under section 29(2) of this Act against a decision of the sheriff under this section shall be heard and

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*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

determined in private unless the sheriff or, as the case may be, the Court of Session otherwise directs.

- (11) For the purposes of this section an application is finally determined if it has been refused by the registration officer and—
- (a) the time limit for appealing against the refusal has expired without an appeal having been made; or
  - (b) where an appeal is made all proceedings arising from the appeal (including any proceedings on an appeal under section 29(2) of this Act) have been concluded.]

#### Textual Amendments

**F74** S. 20A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 30**

#### [<sup>F75</sup>20B Information concerning Social Security.

- (1) Regulations under this section may prescribe that the Secretary of State may, notwithstanding any duty of confidentiality, supply relevant information to the registration officer.
- (2) For the purposes of this section, information is relevant information if—
  - (a) it was obtained by the Secretary of State in exercising his functions under the <sup>M9</sup>Social Security Act 1986;
  - (b) the Secretary of State believes it would be useful to the registration officer in exercising his functions under this Act; and
  - (c) it falls within a prescribed description.]

#### Textual Amendments

**F75** S. 20B inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 31**

#### Marginal Citations

**M9** 1986 c. 50.(113:1).

#### [<sup>F76</sup>20C Registration officer: provision of information to Secretary of State.

- (1) Subsection (2) below applies where—
  - (a) the Secretary of State serves a notice on the registration officer requiring him to supply to the Secretary of State information specified in the notice;
  - (b) the information is in the possession or control of the registration officer and was obtained by him for the purpose of carrying out his functions under this Act; and
  - (c) the information is not personal information.
- (2) The registration officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.



*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (3) Regulations under this section may include provision that the registration officer may—
- (a) supply relevant information to any person who requests it;
  - (b) charge a prescribed fee for supplying the information.
- (4) Information is relevant information if—
- (a) it was obtained by the registration officer for the purpose of carrying out his functions under this Act; and
  - (b) it is not personal information.
- (5) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the registration officer; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.]

**Textual Amendments**

**F76** S. 20C inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 27](#)

*Levy, collection, payment and recovery of community charges*

**21 Levy, collection, payment and recovery of community charges.**

Schedule 2 to this Act has effect.

*Reduction of community charges*

**22 Reduction of community charges.**

Schedule 3 to this Act has effect for the purpose of making provision as to the reduction of community charges where the Secretary of State is satisfied, in accordance with that Schedule, that the total estimated expenses mentioned in section 9(2) of this Act of a local authority are excessive [<sup>F77</sup>or that an increase in those expenses is excessive], and for related purposes.

**Textual Amendments**

**F77** Words in s. 22 substituted (25.9.1991) by [Local Government Finance and Valuation Act 1991 \(c. 51, SIF 81:1,2\)](#), [ss. 2\(1\), 7\(5\)](#)

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

## PART III

### REVENUE SUPPORT GRANTS

#### 23 Replacement of rate support grants by revenue support grants.

- (1) Rate support grants shall not be payable in respect of the financial year 1989–90 and subsequent financial years.
- (2) For the financial year 1989–90 and each subsequent financial year, the Secretary of State may make [<sup>F78</sup>grants (to be known as “revenue support grants”) to local authorities].
- (3) Schedule 4 to this Act has effect with respect to revenue support grants.

#### Textual Amendments

**F78** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 28](#)

## [<sup>F79</sup>PART IIIA

### COMMUNITY CHARGE GRANTS

#### Textual Amendments

**F79** Pt. IIIA (s. 23A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 144

#### 23A Community charge grants.

- (1) If regulations under section 9A have effect in respect of a financial year, the Secretary of State may, with the consent of the Treasury, pay a grant to a local authority in respect of that year.
- (2) The amount of the grant shall be such as the Secretary of State may, with the consent of the Treasury, determine.
- (3) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State may, with the consent of the Treasury, determine.
- (4) In making any payment of grant under this section the Secretary of State may impose such conditions as he may, with the consent of the Treasury, determine; and the conditions may relate to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (5) In deciding whether to pay a grant under this section, and in determining the amount of any such grant, the Secretary of State shall have regard to his estimate of the aggregate of—
  - (a) any amount which, in consequence of the regulations, the local authority might reasonably be expected to lose, or to have lost, by way of payments in respect of community charges in respect of the financial year concerned; and

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*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (b) any administrative expenses the local authority might reasonably be expected to incur, or to have incurred, in respect of the financial year in giving effect to the regulations.]

## PART IV

### REBATES

#### [<sup>F80</sup>24 Rebates from community charges.

[ The Secretary of State shall, by regulations, modify the provisions relating to housing <sup>F81</sup>(1)] benefit in the <sup>M10</sup>Social Security Act 1986 so as to provide—

- (a) for the making by [<sup>F82</sup>levying authorities] of rebates in respect of payments made by way of [<sup>F83</sup>personal community charges and collective community charge contributions] by such persons as are entitled, by or under that Act as so modified, to such rebates; and
- (b) for the payment by the Secretary of State to each [<sup>F84</sup>levying authority] of a subsidy, calculated by reference to such factors as are specified in or under that Act as so modified.

[ This section shall have effect only in respect of the financial year 1989–90.]]  
<sup>F85</sup>(2)

#### Textual Amendments

**F80** S. 24 repealed (*prosp.*) by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 147, **Sch. 13 Pt. IV** and S.I. 1990/573

**F81** S. 24 renumbered as s. 24(1) by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(4)**

**F82** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(2)(i)**

**F83** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(2)(ii)**

**F84** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(3)**

**F85** S. 24(2) added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(4)**

#### Marginal Citations

**M10** 1986 c. 50.

## PART V

### WATER AND SEWERAGE CHARGES

25

- (1) With effect from 1st April 1989 the public water rate and the domestic water rate mentioned in section 39 of the 1980 Act shall be abolished.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (2) Parts I to III of Schedule 5 to this Act shall have effect in relation to water and sewerage charges.
- (3) The 1980 Act shall have effect subject to the amendments made in Part IV of Schedule 5 to this Act.

## PART VI

### MISCELLANEOUS AND GENERAL

#### 26 Interpretation.

- (1) In this Act, unless the context otherwise requires—
- “apportionment note” has the meaning assigned to it in paragraph 2 of Schedule 1 to this Act;
- “community charge” means a community charge imposed under section 7 of this Act;
- “community water charges” shall be construed in accordance with the provisions of paragraph 6 of Schedule 5 to this Act;
- “domestic rates” means rates which are leviable on lands and heritages which are domestic subjects;
- “domestic subjects” has the meaning assigned to it in section 2(3) of this Act;
- “financial year” means the financial year of a local authority;
- “housing body” means—
- (a) a district council;
  - (b) the Scottish Special Housing Association;
  - (c) a development corporation within the meaning of the <sup>M11</sup>New Towns (Scotland) Act 1968;
- “levying authority” has the meaning assigned to it in paragraph 1 of Schedule 2 to this Act;
- “local authority”, except in Schedule 5, means a regional, islands or district council;
- “net annual value” shall be construed in accordance with the provisions of section 6 of the <sup>M12</sup>1956 Act;
- [<sup>F86</sup>“new entry” in relation to the register, means the making of an entry in respect of a person’s liability for a community charge, there having been no such entry in the register in respect of that liability immediately before its making;]
- “order” means an order made by statutory instrument;
- “part residential subjects” means lands and heritages which are used partly as the sole or main residence of any person, other than
- (a) domestic subjects;
  - (b) such other class or classes of lands and heritages as may be prescribed;
- “prescribed” means prescribed by regulations under this Act, and cognate expressions shall be construed accordingly’
- “public sewage treatment works” has the meaning assigned to it in section 59(1) of the <sup>M13</sup>1968 Act;

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“public sewer” has the meaning assigned to it in section 59(1) of the 1968 Act;

“rateable value” shall be construed in accordance with the provisions of section 6 of the 1956 Act;

“register” means a Community Charges Register established under section 13 of this Act;

[<sup>F87</sup>“registered person” means a person who is registered in the register as being liable to pay any of the community charges, and cognate expressions shall be construed accordingly;]

“registration area” means the area of a regional or islands council;

“registration officer” means a Community Charges Registration Officer within the meaning of section 12 of this Act;

“sewage” has the meaning assigned to it in section 59(1) of the 1968 Act;

“the Valuation Acts” means the <sup>M14</sup>Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation:

“the 1947 Act” means the <sup>M15</sup>Local Government (Scotland) Act 1947;

“the 1956 Act” means the <sup>M16</sup>Valuation and Rating (Scotland) Act 1956;

“the 1966 Act” means the <sup>M17</sup>Local Government (Scotland) Act 1966;

“the 1968 Act” means the <sup>M18</sup>Sewerage (Scotland) Act 1968;

“the 1973 Act” means the <sup>M19</sup>Local Government (Scotland) Act 1973;

“the 1975 Act” means the <sup>M20</sup>Local Government (Scotland) Act 1975;

“the <sup>M21</sup>1980 Act” means the Water (Scotland) Act 1980; and

“water authority” has the meaning assigned to it in section 3 of the 1980 Act.

(2) In this Act and in any other enactment, whether passed or made before or after the passing of this Act, and unless the context otherwise requires—

(a) the word “rate” shall mean—

(i) the non-domestic rate,

(ii) the non-domestic water rate, and

(iii) the non-domestic sewerage rate;

(b) the expression “non-domestic rate” shall be construed in accordance with the provisions of section 3 of this Act;

(c) the expression “non-domestic water rate” shall be construed in accordance with the provisions of section 40 (non-domestic water rate) of the Water (Scotland) Act 1980 (as substituted by paragraph 29 of Schedule 5 to this Act); and

(d) the expression “non-domestic sewerage rate” shall be construed in accordance with the provisions of paragraph 19 of the said Schedule 5,

and cognate expressions shall be construed accordingly.

#### Textual Amendments

**F86** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 33\(a\)](#)

**F87** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 33\(b\)](#)

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

#### **Marginal Citations**

- M11** 1968 c.16.
- M12** 1956 c.60.
- M13** 1968 c.47.
- M14** 1854 c.91.
- M15** 1947 c.43.
- M16** 1956 c.60.
- M17** 1966 c.51.
- M18** 1968 c.47.
- M19** 1973 c.65.
- M20** 1975 c.30.
- M21** 1980 c.45.

### **27 Grant for rate relief given to certain recreational clubs.**

The following paragraph shall be inserted after paragraph 2 of Part I of Schedule 1 to the <sup>M22</sup>Local Government (Scotland) Act 1966—

- “2A Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects the year 1988-89, make provision for the apportionment of a prescribed part of the needs element to any local authority which, under paragraph (c) of subsection (5) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, reduces or remits rates leviable for that year in respect of the lands and heritages mentioned in the said paragraph (c) or such class as he may determine of such lands and heritages, and such an apportionment shall be by reference to the amount of the reduction or remission granted by the authority as estimated by the Secretary of State or so much of that amount as he may determine to be appropriate to be taken into account for the purposes of this paragraph.”.

#### **Marginal Citations**

- M22** 1966 c.51.

### **28 Prohibition on arrangements for making of certain determinations under this Act.**

In section 56(6) of the 1973 <sup>M23</sup>Act (certain local authority functions to be discharged only by the local authority themselves) for the words “determining a rate or” there shall be substituted the words—

- “(a) determining a rate;
- (b) determining the amount of—
  - (i) the personal community charge;
  - (ii) the personal community water charge;
- (c) determining the standard community charge multiplier (within the meaning of section 10 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987); or
- (d)”.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### Marginal Citations

M23 1973 c. 65.

## 29 Appeals.

- (1) An appeal to the sheriff under this Act shall be by way of summary application and shall be lodged with the sheriff clerk within 28 days of the determination, refusal, imposition, requirement, designation or, as the case may be, other matter appealed against or within such longer period as the sheriff may allow.

[<sup>F88</sup>(1A) The sheriff may, in considering an appeal under this Act, hear and receive evidence.

This subsection is without prejudice to—

- (a) any other enactment, or
- (b) any rule of law,

relating to the hearing or receiving of evidence in summary applications.]

- (2) An appeal shall lie to the Court of Session, but only on a question of law, from the decision of the sheriff on an appeal to him under this Act.

### Textual Amendments

F88 S. 29(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 25](#)

## 30 Crown application.

- (1) Parts I and V of this Act apply to Crown land in which there is an interest other than that of the Crown, but this subsection does not render the Crown liable under any of those provisions of this Act.

<sup>F89</sup>(2) . . . . .

- (3) The premises in respect of which the standard or the collective community charge or the standard or collective community water charge is payable include Crown land, but [<sup>F90</sup>where, in relation to any premises, the Crown would, but for this subsection, be liable to pay any such charge, the charge shall not be payable in respect of the premises].

- (4) In this section “Crown land” means land in which there is any interest belonging to Her Majesty in right of the Crown or to a Government department or to a Minister of the Crown or held on behalf of Her Majesty for the purposes of a Government department.

- (5) This section is without prejudice to section 8 of the <sup>M24</sup>Crown Private Estates Act 1862.

### Textual Amendments

F89 S. 30(2) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, [Sch. 13 Pt. IV](#)

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*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

**F90** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 34](#)

#### Marginal Citations

**M24** [1862 c. 37\(29:9\)](#)

### 31 Additional powers exercisable by, and procedure for, regulations.

- (1) Such provisions as appear to the Secretary of State to be necessary or expedient for the purposes of rendering this Act of full effect may be prescribed.
- (2) Regulations under this Act may make.
  - (a) such supplemental, consequential or transitional provision as the Secretary of State thinks fit;
  - (b) different provision for different cases or classes of case.
- (3) Regulations under this Act shall be made by the Secretary of State by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

#### Modifications etc. (not altering text)

**C11** [S. 31\(2\)\(3\)](#) extended by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1,2\)](#), s. [3\(7\)](#)

### 32 Finance.

There shall be defrayed out of money provided by Parliament—

- (a) sums required for the payment of revenue support grant;
- (b) sums required for the payment of subsidies by virtue of section 24(b) of this Act; and
- (c) any increase attributable to this Act in the sums payable under any other Act out of money so provided.

### 33 Amendments to Debtors (Scotland) Act 1987.

The <sup>M25</sup>Debtors (Scotland) Act 1987 shall be amended as follows—

- (a) in section 1(5) (which relates to time to pay directions), after the word “rates” in paragraph (e) there shall be added—
  - “(ee) in an action by or on behalf of a—
    - (i) levying authority for the payment of any community charge or community water charge within the meaning of section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (which defines terms used by that Act) or any amount payable under section 18(3) (payment of community charges in respect of backdated period, with surcharge and interest) of that Act; or
    - (ii) regional or islands council for payment of any amount payable as a civil penalty under



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- section 17(10) (or (11) (failure to provide information to a registration officer) of that Act,”
- (b) in section 5(4) (which relates to time to pay orders), after the word “authority” in paragraph (e) there shall be added—
- “(ee) in relation to a debt including any sum due to—
- (i) a levying authority in respect of any community charge or community water charge within the meaning of section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (which defines terms used in that Act) or any amount payable under section 18(3) (payment of community charges in respect of backdated period, with surcharges and interest) of that Act; or
- (ii) a regional or islands council in respect of any amount payable as a civil penalty under section 17(10) or (11) (failure to provide information to a registration officer) of that Act,”
- (c) in section 106 (interpretation)—
- (i) after the definition of “employer” there shall be inserted—
- ““levying authority” has the meaning assigned to it in paragraph 1 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 and, in relation to community water charges, means the regional or islands council;” and
- (ii) in the definition of “summary warrant”, after the word “of”, where first occurring, there shall be inserted the words “paragraph 7 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 or”; and
- (d) in paragraph 35 of Schedule 5, in the definition of “creditor” there shall be inserted at the end—
- “(d) for the purposes of—
- (i) paragraph 7 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987, the levying authority;
- (ii) that paragraph as read with section 17(10) or (11) of that Act, the regional or islands council.”.

**Marginal Citations**

M25 1987 c. 18.(45:2)

**34 Repeals.**

The enactments specified in Schedule 6 to this Act are repealed to the extent specified in the third column of that Schedule.

**35 Citation, commencement and extent.**

- (1) This Act may be cited as the Abolition of Domestic Rates Etc. (Scotland) Act 1987.

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- (2) This Act shall come into force on such day as the Secretary of State may by order appoint and different days may be so appointed for different provisions or for different purposes.
- (3) An order under subsection (2) above may include such transitional provision as appears to the Secretary of State to be necessary or expedient in connection with the provisions thereby brought into force.
- (4) This Act applies to Scotland only.

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**Subordinate Legislation Made**

- P1** Power of appointment conferred by s. 35(2) exercised: 14.9.1987, 1.10.1988, 1.4.1989, 1.4.1994 appointed for specified provisions by [S.I. 1987/1489](#)

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*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

Sections 2 and 6.

#### VALUATION AND RATING

#### PART I

#### PART RESIDENTIAL SUBJECTS

##### *Apportionment notes*

- 1 Subject to paragraph 2 below, the assessor for each valuation area shall, by such date before 1st April 1989 as may be prescribed, apportion the net annual value and the rateable value of those lands and heritages entered in the valuation roll which are part residential subjects as between the residential and non-residential use made of them.
- 2 The assessor shall, by such date before 1st April 1989 as may be prescribed, alter the valuation roll by adding to the entry of lands and heritages which are part residential subjects a note (an “apportionment note”) showing, separately from their net annual value and their rateable value, the parts of each of those values which relate respectively to the residential and non-residential use of the lands and heritages.

##### *Addition, deletion or amendment of apportionment notes*

- 3 Where, on or after the date prescribed under paragraph 2 above, the assessor alters the valuation roll by entering therein lands and heritages which are part residential subjects, he shall apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them and shall include in the entry an apportionment note.
- 4 Subject to paragraph 9 below, where, on or after the date prescribed under paragraph 2 above—
  - (a) lands and heritages included in the valuation roll become or cease to be part residential subjects; or
  - (b) there is such a change as between the residential and non-residential use of the lands and heritages that the apportionments of the net annual value and the rateable value shown in the valuation roll are incorrect,

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the assessor shall apportion or, as the case may be, re-apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them, and shall alter the roll by adding an apportionment note to the entry in respect of those lands and heritages or, as the case may be, by deleting or amending the existing note.

- 5 Subject to paragraph 9 below, where, under any of the provisions of section 2(1) of the <sup>M26</sup>1975 Act (which provides for the alteration of the valuation roll in certain circumstances), the assessor alters the net annual value and the rateable value of any lands and heritages which are part residential subjects, he shall apportion the new net annual value and the new rateable value as between the residential and the non-residential use of the subjects, and shall amend the apportionment note accordingly.

#### Marginal Citations

M26 1975 c. 30.

#### *Date of coming into effect of addition, deletion or amendment of apportionment note*

- 6 Where the valuation roll is altered under paragraph 2 above by the addition of an apportionment note to any entry relating to lands and heritages in the valuation roll, the alteration shall take effect from 1st April 1989.
- 7 Where an apportionment note is included under paragraph 3 above as part of an entry relating to any lands and heritages in the valuation roll, the note shall take effect—
- (a) where the entry is made before that date, from 1st April 1989, and
  - (b) where the entry is made on or after 1st April 1989, from—
    - (i) the date when the lands and heritages to which the entry relates come into existence or occupancy, or
    - (ii) the beginning of the financial year in which the entry is made,
 whichever is the later.
- 8 Subject to paragraph 9 below, where the valuation roll is altered by the addition or deletion of, or by an amendment to, an apportionment note under paragraph 4 above, or by an amendment to an apportionment note under paragraph 5 above, the alteration shall take effect from—
- (a) the date of the event by reason of which the addition, deletion or amendment is made, or
  - (b) the beginning of the financial year in which the addition, deletion or amendment is made,
- whichever is the later.
- 9 No alteration to the valuation roll consisting of an amendment to an apportionment note shall be made or take effect until three months, or such other period as may

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be prescribed, after the date when that apportionment note is made or takes effect, whichever is the later.

### *Revaluations*

- 10 Where the assessor makes up a valuation roll in respect of a financial year which is a year of revaluation within the meaning of section 37(1) of the <sup>M27</sup>1975 Act (which defines terms used in that Act), he shall apportion the new net annual value and the new rateable value of any lands and heritages which are part residential subjects as between the residential and non-residential use of the subjects, and shall include in the entry relating to those lands and heritages a new apportionment note.

#### **Marginal Citations**

**M27** 1975 c. 30.

### *General*

- 11 For the purposes of this Part of this Schedule the extent to which subjects are used residentially shall be determined by reference to the use made of the subjects as the sole or main residence of any person, and criteria may be prescribed by reference to which any apportionment or re-apportionment of net annual values and rateable values under this Part of this Schedule is to be carried out.
- 12 No rates shall be leviable in respect of such part of their rateable value as relates to the residential use of any lands and heritages which are part residential subjects.

## **PART II**

### **GENERAL**

#### *Noting of date on which alterations take effect*

- 13 Where the assessor has altered the entry in the valuation roll relating to any lands and heritages by adding, deleting or amending an apportionment note, he shall also alter the entry by adding thereto a note of the date on which the alteration takes effect.

#### *Notification of addition, deletion or alteration of appointment notes*

- 14 Section 3 of the <sup>M28</sup>1975 Act (which requires the assessor to notify the rating authority and other persons affected of any alterations in the roll, and provides for a right of appeal against any such alterations) shall apply to any addition, deletion or

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amendment of apportionment notes made under Part I of this Schedule as it applies to deletions and alterations made under section 1 or 2 of that Act.

#### Marginal Citations

M28 1975 c.30

### PART III

#### AMENDMENT OF ENACTMENTS

##### *The Local Government (Scotland) Act 1947 (c.43)*

- 15 In section 237 of the 1947 Act (which relates to the demand note for rates), in subsection (2)(b)—
- (a) before the word “annual” insert “net”;
  - (b) for the word “domestic” substitute “non-domestic”; and
  - (c) for the words “1949” substitute “1980”.

- 16 In section 243B of the 1947 Act (which relates to the relief of rates in respect of non-domestic lands and heritages not in active use), in subsection (1)(b), for the words “sections 24 to 27” substitute “sections 24 and 25”.

##### *The Local Government Act 1948 (c.26)*

- 17 In section 145(2) of the Local Government Act 1948 (which defines terms used in the Act for the purposes of its application to Scotland), for the definition of “rate” substitute—
- ““rate” means the non-domestic rate and, for the purposes of Part V of this Act, includes the non-domestic water rate and the non-domestic sewerage rate;”.

##### *Valuation and Rating (Scotland) Act 1956 (c.60)*

- 18 In section 7(2) of the 1956 Act (which defines terms in relation to agricultural lands and heritages and dwelling houses occupied in connection therewith), for the definition of “pertinent” substitute “in relation to a dwelling house shall be taken to include all land occupied therewith and used for the purposes thereof”.
- 19 In section 22 of the 1956 Act (which relates to the exemption of churches etc, from rates)—
- (a) in subsection (2), for the word “gross”, in both places where it occurs, substitute “net”; and

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- (b) in subsection (4)(a), for the words “a domestic water rate” substitute “the non-domestic water rate or the non-domestic sewerage rate”.

- 20 In section 43(1) of the 1956 Act (which defines terms used in the Act), for the definition of “the Valuation Acts” there shall be substituted—

““the Valuation Acts” means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation;”.

*The Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c.9)*

- 21 In section 4(10) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (which relates to the reduction and remission of rates payable by charitable and other organisations), for paragraph (b) substitute—

“(b) “rate” means the non-domestic rate.”

*The Public Works Loans Act 1965 (c.63)*

- 22 For paragraph (b) of section 2(1) of the Public Works Loans Act 1965 (which relates to new form of local loan and the automatic charge for securing it), there shall be substituted—

“(b) in Scotland—

- (i) any local authority within the meaning of the Local Government (Scotland) Act 1973,
- (ii) any joint board or joint committee within the meaning of that Act, and
- (iii) any other authority having the power to requisition any sum from any such local authority.”.

*The Local Government (Scotland) Act 1966 (c.51)*

- 23 In section 46(1) of the 1966 Act (which defines terms used in the Act),—

- (a) for the definition of “rate” substitute—

““rate” means the non-domestic rate;” and

- (b) in the definition of “Valuation Acts”—

- (i) the word “and” shall be omitted, and
- (ii) at the end there shall be inserted the words “any other enactment relating to valuation”.

- 24 In paragraph 1(2)(a) of Schedule 3 to the 1966 Act (which relates to the determination of rateable values), for the word “gross” substitute “net”.

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*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

*The National Loans Act 1968 (c.13)*

- 25 In paragraph 1 of Schedule 4 to the National Loans Act 1968 (which relates to local loans), for sub-paragraph (c) there shall be substituted—
- “(c) in Scotland—
- (i) any local authority within the meaning of the Local Government (Scotland) Act 1973;
  - (ii) any joint board or committee within the meaning of that Act; and
  - (iii) any other authority having the power to requisition any sum from any such local authority.”

*The Local Government (Scotland) Act 1973 (c.65)*

- 26 For subsection (8) of section 116 of the 1973 Act (which relates to valuation areas and authorities and the appointment of assessors, etc.) there shall be substituted—
- “(8) In this section the expression “the Valuation Acts” means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation.”.
- 27 In section 83(4) of the 1973 Act (which relates to the power of local authorities to incur expenditure for certain purposes not otherwise authorised), for the words “that year”, in both places where they occur, substitute “the financial year 1988–89”.
- 28 In section 109 of the 1973 Act (which relates to rating authorities)—
- (a) in subsection (1)—
    - (i) for the words from “such rates” to the first “this Act” substitute “rates,”;
    - [<sup>F91</sup>(ii) for the words “regional rate and the district rate” substitute “non-domestic regional and district rates”;
    - (iii) for the words “general rate” substitute “non-domestic islands rate”];
    - (iv) after the words “the islands council;” insert—
      - “(c) in the case of the non-domestic water rate, the regional council or the islands council which determined it; and
      - (d) in the case of the non-domestic sewerage rate, the regional council which determined it;”;
  - (b) in subsection (2), for the words “district rate” substitute “non-domestic district rate”.

**Textual Amendments**

**F91** Sch. 1 para. 28(a)(ii)(iii) repealed (*prosp.*) by Local Government and Housing Act 1989 (c. 42, SIF 81:2), ss. 194, 195(2), Sch. 12 Pt. II



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- 29 In section 110 of the 1973 Act (which relates to payments by the regional council to the district council in respect of district rates) for the words “district rate”, wherever they appear, substitute “non-domestic district rate”.
- 30 In section 111 of the 1973 Act (which empowers the Secretary of State to make regulations with respect to rates), in subsection (1)—
- (a) in paragraphs (a) and (b), for the words “107 to 110” substitute “109 and 110”;
  - (b) in paragraph (b), the words “, or section 5(4) and (5) of the Local Government (Scotland) Act 1966,” shall cease to have effect;
  - (c) in paragraph (d), for the words “the district rate” substitute “the non-domestic district rate”; and
  - (d) paragraph (f) shall cease to have effect.
- 31 In section 118(1)(b) of the 1973 Act (which relates to local financial returns) for the words “district rate” substitute “non-domestic district rate”.

*The Local Government (Scotland) Act 1975 (c.30)*

- 32 After subsection (1) of section 7 of the 1975 Act (which relates to the levying of rates) insert—
- “(1A) References in subsection (1) above to “rateable value” including the apportioned rateable value of part residential subjects and, in the case of the non-domestic water rate, the net annual value and the apportioned net annual value of part residential subjects.”.
- 33 In subsection (1) of section 37 of the 1975 Act (which defines terms used in that Act) in the definition of “the Valuation Acts” for the words “any other Act relating to valuation and includes this Act” there shall be substituted “and any other enactment relating to valuation”.
- 34 In paragraph 6(2)(a) of Schedule 3 to the 1975 Act (which relates to borrowing and lending by local authorities), for the words “the regional, general, or district rate, as the case may be,” substitute “rates, the community charges and the community water charges”.
- 35 In paragraph 20(2) of the said Schedule 3—
- (a) for the words “or their proper officer of levying rates” substitute “of levying rates, the community charges and the community water charges”; and
  - (b) for the words “rating authorities” substitute “other local authorities”.
- 36 In paragraph 31 of the said Schedule 3 (which defines terms used in the Schedule) after the definition of “borrowing account” insert—

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““community charges” shall be construed in accordance with section 7 (creation and purpose of community charges) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

“community water charges” shall be construed in accordance with paragraph 6 of Schedule 5 to the said Act of 1987;”.

*The Rating (Caravan Sites) Act 1976 (c.15)*

- 37 In sections 3(3) and 4(1)(e) of the Rating (Caravan Sites) Act 1976 (which relate to the valuation and rating of caravan sites in Scotland), for the “rate” substitute “non-domestic rate”.

*The Local Government, Planning and Land Act 1980 (c. 65.)*

- 38 In paragraph 33(4) of Schedule 32 to the Local Government, Planning and Land 1980 (which relates to lands and heritages exempt from rates), for the word “domestic” where it second appears there shall be substituted “the non- domestic”.

*The Civic Government (Scotland) Act 1982 (c.45)*

- 39 for subsection (9) of section 90 of the Civic Government (Scotland) Act 1982 (which relates to the lighting of common stairs etc.) substitute—

“(9) A district or islands council who have, under subsection (2), (3) or (7) above, provided or maintained lighting or lit or extinguished ights shall be entitled to recover—

- (a) from the owner of the lands or premises the expense incurred by the council; or
- (b) where there is more than one owner of the lands or premises, that is, where the lands or premises are common property, from each owner such proportion of the expense thereby incurred by the council as the council may determine,

but the council may remit any sum or part of any sum due to them under this subsection.”

[<sup>F92</sup>SCHEDULE 1A

PERSONAL COMMUNITY CHARGE: EXEMPTION

**Textual Amendments**

**F92** Sch. 1A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 35](#)

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### *Persons in detention*

- 1 (1) A person is exempt if—
  - (a) he is detained in a prison, a hospital or any other place by virtue of an order of a court to which sub-paragraph (2) below applies;
  - (b) he is detained under paragraph 2 of Schedule 3 to the <sup>M29</sup>Immigration Act 1971 (deportation);
  - (c) he is detained under Part V or section 69, 70, 71 or 118 of the <sup>M30</sup>Mental Health (Scotland) Act 1984; or
  - (d) he is detained under a warrant issued under the <sup>M31</sup>Repatriation of Prisoners Act 1984.
- (2) This sub-paragraph applies to the following courts—
  - (a) a court in the United Kingdom; and
  - (b) a Standing Civilian Court established under the <sup>M32</sup>Armed Forces Act 1976.
- (3) If a person is temporarily discharged under section 22 of the <sup>M33</sup>Prisons (Scotland) Act 1952, or temporarily released under rules under section 35(6) of that Act, for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person is detained only under section 407 of the <sup>M34</sup>Criminal Procedure (Scotland) Act 1975, for non-payment of a fine.
- (5) In sub-paragraph (1) above, “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.
- (6) The Secretary of State may by regulations provide that a person is exempt if—
  - (a) he is imprisoned, detained or in custody under the <sup>M35</sup>Army Act 1955, the <sup>M36</sup>Air Force Act 1955 or the <sup>M37</sup>Naval Discipline Act 1957; and
  - (b) such conditions as may be prescribed are fulfilled.

#### **Marginal Citations**

**M29** 1971 c. 77(62).

**M30** 1984 c. 36(85).

**M31** 1984 c. 47(39:1).

**M32** 1976 c. 52(7:1).

**M33** 1952 c. 61(39:1).

**M34** 1975 c. 21(39:1).

**M35** 1955 c. 18(7:1).

**M36** 1955 c. 19(7:1).

**M37** 1957 c. 53(7:1).

### *Visiting forces*

- 2 (1) A person is exempt if he has a relevant association with a visiting force.

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*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (2) A visiting force, in relation to any particular time, is any body, contingent or detachment of the forces of a country to which any provision in Part I of the <sup>M38</sup>Visiting Forces Act 1952 applies at that time.
- (3) A person has, at any particular time, a relevant association with a visiting force if he has at that time such an association within the meaning of that Part.

**Marginal Citations**

M38 1952 c. 67(7:3).

*International headquarters and defence organisations*

- 3 (1) A person is exempt if he is a member of a headquarters or a dependant of such a member.
- (2) A headquarters, in relation to any particular time, is a headquarters or organisation designated at that time by an Order in Council under section 1 of the <sup>M39</sup>International Headquarters and Defence Organisations Act 1964.
- (3) A person is, at any particular time, a member of a headquarters if he is at that time such a member within the meaning of the Schedule to that Act.
- (4) A person is, at any particular time, a dependant of such a member if he is at that time such a dependant within the meaning of that Schedule.

**Marginal Citations**

M39 1964 c. 5(68:1).

*The severely mentally impaired*

- 4 (1) A person is exempt if—
- (a) he fulfils one or more of the conditions mentioned in sub-paragraph (2) below;
  - (b) he is severely mentally impaired; and
  - (c) he is stated to be severely mentally impaired in a certificate of a registered medical practitioner.
- (2) The conditions are that—
- (a) he is entitled to an invalidity pension under section 15 of the <sup>M40</sup>Social Security Act 1975;
  - (b) he is entitled to a severe disablement allowance under section 36 of that Act;
  - (c) <sup>F93</sup>.....
  - <sup>F94</sup>(d) he is entitled to an invalidity pension under section 15 or 16 of the Social Security Pensions Act 1975;
  - (e) he is entitled to an unemployability supplement under section 58 of the Social Security Act 1975;
  - (f) he is entitled to an unemployability allowance under—

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- (i) article 18(1) of the Personal Injuries (Civilians) Scheme 1983, or
  - (ii) article 18(1) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 (including that provision as applied, whether with or without modifications, by any other instrument).]
- [<sup>F95</sup>(g) he is entitled to an attendance allowance under section 35 of the Social Security Act 1975;
- (h) he is entitled to an increase of the weekly rate of his disablement pension under section 61 of that Act (increase where constant attendance needed);
  - (i) he is entitled to a constant attendance allowance under—
    - (i) article 14 of the Personal Injuries (Civilians) Scheme 1983; or
    - (ii) article 14 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 (including that provision as applied, with or without modifications, by any other instrument);
  - (j) he was, immediately before the coming into force of the Personal Community Charge (Exemption for the Severely Mentally Impaired) (Scotland) Regulations 1989, exempt from liability to pay the personal community charge and the personal community water charge under this paragraph.]
- [<sup>F96</sup>(3) A person is severely mentally impaired if he has severe impairment of his intelligence and social functioning from whatever cause which appears to be permanent.]
- (4) The Secretary of State may by regulations amend sub-paragraph (2) above as it has effect for the time being (whether by adding, deleting or amending conditions, or by any combination of those methods).
  - (5) The Secretary of State may by regulations substitute another definition for the definition of severe mental impairment for the time being effective for the purpose of this paragraph.
- [<sup>F97</sup>(6) Regulations under sub-paragraph (5) above may provide that, in the circumstances set out in the regulations, a certificate given for the purposes of sub-paragraph (1)(c) above shall continue to have effect for the purposes of this paragraph notwithstanding that the definition of severe mental impairment upon which the certificate proceeds has been substituted by the regulations.
- (7) Regulations under sub-paragraph (5) above made in respect of the financial year 1989–90 may provide that a person—
    - (a) who was not within the old definition of severely mentally impaired but who, being within the new definition of that expression, is exempt; and
    - (b) in respect of whom such conditions as are prescribed are fulfilledmay be treated as having been exempt as from such date prior to the coming into force of the regulations as may be provided for in the regulations.
  - (8) In sub-paragraph (7) above, the “old” definition is the definition in force immediately before the coming into force of regulations under sub-paragraph (5) above and the “new” definition is the definition being substituted for the old definition by regulations under that sub-paragraph.]

#### Textual Amendments

**F93** Sch. 1A para. 4(2)(c) repealed by S.I. 1989/2234, reg. 3(a)

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**F94** Sch. 1A para. 4(2)(d)–(f) added by S.I. 1989/63 reg. 4, Sch. 1 (and full stop at the end of para. (c) deleted by S.I. 1988/1541, **reg. 3**)

**F95** Sch. 1A para. 4(2)(g)–(j) added by S.I. 1989/2234, **reg. 3(b)**

**F96** Sch. 1A para. 4(3) substituted by S.I. 1989/2234, **regs. 4, 5**

**F97** Sch. 1A para. 4(6)–(8) added by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, **Sch. 6 para. 12**

**Modifications etc. (not altering text)**

**C12** Sch. 1A para. 4 modified by S.I. 1989/2234, **reg. 6**

**Marginal Citations**

**M40** 1975 c. 14(113:1).

*Children*

- [<sup>F98</sup>5 A person is exempt if—
- (a) another person is entitled to child benefit in respect of him; or
  - (b) a person would be entitled to child benefit in respect of him but for paragraph 1(b) or (c) of Schedule 1 to the Child Benefit Act 1975.]

**Textual Amendments**

**F98** Sch. 1A para. 5 substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, **Sch. 6 para. 13**

*Students*

- 6 (1) A person is exempt if he is undertaking a full-time course of education and he is resident during term time in England, Wales or Northern Ireland for the purpose of undertaking the course.
- (2) Regulations made under this paragraph—
- (a) shall make provision for the purpose of determining for the purposes of this paragraph whether a person is undertaking a full-time course of education; and
  - (b) shall prescribe the meaning of “term time” for the purposes of this paragraph.

- [<sup>F99</sup>6A (1) A person is exempt if—
- (a) he is aged under 20;
  - (b) he is undertaking a qualifying course of education; and
  - (c) the course is not undertaken in consequence of an office or employment held by the person.
- (2) For the purposes of this paragraph, a person shall be treated as undertaking a qualifying course of education if (and only if) he fulfils such conditions as may be prescribed.]

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*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### Textual Amendments

**F99** Sch. 1A para. 6A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, Sch. 6 para. 14

#### *Members of religious communities*

- 7 (1) A person is exempt if—
- (a) he is a member of a relevant religious community; and
  - (b) he has no income or capital of his own and is dependent on the community concerned for his material needs.
- (2) A relevant religious community is a religious community whose principal occupation—
- (a) is prayer, contemplation, the relief of suffering, education, or any prescribed occupation; or
  - (b) consists of two or more of the occupations mentioned in paragraph (a) above.
- (3) A prescribed occupation is such occupation as may for the time being be prescribed for the purposes of this paragraph.
- (4) In construing sub-paragraph (1)(b) above, income by way of pension in respect of a former employment is to be ignored.

#### *Hospital patients*

- 8 (1) A person is exempt if he is a patient who is solely or mainly resident in a hospital.
- (2) “Hospital” means a health service hospital within the meaning of section 108(1) of the <sup>M41</sup>National Health Service (Scotland) Act 1978.
- (3) The Secretary of State may by regulations substitute another definition for the definition of hospital for the time being effective for the purposes of this paragraph.

### Marginal Citations

**M41** 1978 c. 29(113:2).

#### *Patients in homes*

- 9 (1) A person is exempt if—
- (a) he is solely or mainly resident in a residential care home, nursing home, private hospital or hostel; and
  - (b) he is receiving care or treatment (or both) there.
- (2) A residential care home is—
- (a) a residential establishment provided and maintained by a local authority in respect of the functions under section 27 of the <sup>M42</sup>National Health Service (Scotland) Act 1947 transferred to them by section 1(4)(c) of the <sup>M43</sup>Social Work (Scotland) Act 1968; or

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- (b) a residential establishment to which Part IV of the said Act of 1968 applies;  
or
- (c) residential accommodation provided and maintained by a local authority under section 7 of the <sup>M44</sup>Mental Health (Scotland) Act 1984,  
where the sole or main function of the establishment or accommodation is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment or accommodation.
- (3) A nursing home is—
- (a) a nursing home within the meaning of section 10(2) of the <sup>M45</sup>Nursing Homes Registration (Scotland) Act 1938 in respect of which a person is registered;  
or
- (b) any premises in respect of which an exemption has been granted under section 6 or 7 of that Act.
- (4) A private hospital is a private hospital within the meaning of section 12 of the Mental Health (Scotland) Act 1984 which is registered under that Act.
- (5) A hostel is an establishment in which residential accommodation is provided and which is—
- (a) managed by a housing association registered for the time being in a register maintained under section 3 of the <sup>M46</sup>Housing Associations Act 1985; or
- (b) operated other than on a commercial basis and in respect of which funds are provided wholly or in part by a Government department or agency or a local authority; or
- (c) managed by a voluntary organisation,  
where the sole or main function of the establishment is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment.
- (6) The Secretary of State may by regulations made under this paragraph substitute another definition for any definition of a residential care home, nursing home, private hospital or hostel for the time being effective for the purpose of this paragraph.
- (7) In this paragraph—
- “personal care” includes the provision of appropriate help with physical and social needs;
- “support” means counselling or other help provided as part of a planned programme of care; and
- “voluntary organisation” has the meaning given by section 94(1) of the <sup>M47</sup>Social Work (Scotland) Act 1968.

#### Marginal Citations

**M42** 1947 c. 27.

**M43** 1968 c. 49(81:3).

**M44** 1984 c. 36(85).

**M45** 1938 c. 73(113:3).

**M46** 1985 c. 69(61).

**M47** 1968 c. 49(81:3).



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*Care workers*

- 10 (1) A person is exempt if—
- (a) he is employed to provide care or support (or both) to another person or other persons; and
  - (b) such conditions as may be prescribed are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—
- (a) require the person's employer to be a charity or fulfil some other description;
  - (b) relate to the period for which he is employed or other factors concerning his employment;
  - (c) require his income for a prescribed period not to exceed a prescribed amount;
  - (d) require his capital not to exceed a prescribed amount;
  - (e) require him to be resident in prescribed premises;
  - (f) require him not to exceed a prescribed age; and
  - (g) require the other person or persons to fulfil a prescribed description (whether relating to age, disablement or otherwise).

*Residents of certain Crown land*

- 11 (1) A person is exempt if he is solely or mainly resident in Crown land which is designated under this paragraph.
- (2) The Secretary of State may designate land under this paragraph if at the time of designation the first and second conditions are fulfilled.
- (3) The first condition is that it is land in which there is any interest belonging to Her Majesty in right of the Crown or to a Government department or to a Minister of the Crown or held on behalf of Her Majesty for the purposes of a Government department.
- (4) The second condition is that in the Secretary of State's opinion the land is used wholly or mainly as the sole or main residence of individuals, and in his opinion most or all of them—
- (a) reside there for short periods; or
  - (b) should in the interests of national security not be registered as subject to a personal community charge.
- (5) The Secretary of State—
- (a) at any time may, and
  - (b) if the first or second condition ceases to be fulfilled shall,
- revoke a designation under this paragraph.
- (6) A designation under this paragraph shall take effect at the beginning of the day following that on which it was made, and shall cease to have effect at the end of the day (if any) on which it is revoked.

*Residents of certain other premises*

- 12 A person other than a person such as is mentioned in section 8(4) or (6A) of this Act is exempt if he is solely or mainly resident in premises—
- (a) in respect of which the collective community charge is payable;

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- (b) which are premises of a description prescribed for the purposes of paragraph (a) of section 11(3A) of this Act; or
- (c) which are subject to non-domestic rates [<sup>F100</sup>but are not part residential subjects].

**Textual Amendments**

**F100** Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 15](#)

*Persons without fixed abode*

- 13 (1) A person is exempt in relation to any day if—
- (a) he has no fixed abode in Scotland or elsewhere; and
  - (b) at the end of the day the place of his sole or main residence does not consist of a building, caravan or residential boat.
- (2) If a person has no fixed abode (in Scotland or elsewhere) he shall be treated as having his sole or main residence in the place where he is at any particular time.
- (3) Whether anything is a caravan shall be construed in accordance with Part I of the <sup>M48</sup>Caravan Sites and Control of Development Act 1960.
- (4) In this paragraph—
- (a) a building includes a chalet or hut; and
  - (b) a residential boat is a boat which is designed or adapted for human habitation.]

**Marginal Citations**

**M48** [1960 c. 62\(46:3\)](#).

SCHEDULE 2

Section 21.

LEVY, COLLECTION, PAYMENT AND RECOVERY OF COMMUNITY CHARGES

*Levying authorities*

- 1 (1) The local authority for the purpose of levying the regional, islands or district community charges shall be known as the “levying authority” and shall be—
- (a) in the case of the regional community charges and the district community charges, the regional council; and
  - (b) in the case of the islands community charges, the islands council.
- (2) In respect of the financial year 1989–90 and of each subsequent financial year, every district council shall, before such date as may be prescribed, intimate to the regional council within whose region their district falls—
- (a) the Amount of the—

*Status: Point in time view as at 25/09/1991.*

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- (i) personal community charge; and
  - (ii) standard community charge multiplier,  
which the district council have determined in respect of that financial year;  
and
  - (b) such further information with respect to the district community charges as may reasonably be needed by the regional council for the purpose of issuing demand notices.
- (3) In this paragraph “regional community charges” means the community charges imposed by a regional council and “islands community charges” and “district community charges” have the corresponding meanings.

### *Community charge demand notices*

- 2 (1) [<sup>F101</sup>Subject to paragraph 2A below,] every levying authority shall, in respect of the financial year 1989-90 and of each subsequent financial year, issue, before such date in relation to each of those years as may be prescribed, to every person liable to pay—
- (a) a community charge imposed in respect of that year by the regional or islands council which is that levying authority;
  - (b) a community charge imposed in respect of that year by a district council whose area falls within that of the regional council which is that levying authority;
- a notice in respect of that liability (in this Act referred to as a “demand notice”).
- (2) Where a levying authority are satisfied that a person liable to pay a community charge in respect of a financial year has (for whatever reason) not been issued with a demand notice in respect of that liability they shall notwithstanding that the date prescribed under sub-paragraph (1) above in relation to that year has passed, issue him with a demand notice.
- (3) Where, after the issue of a demand notice, a levying authority are satisfied that there has been, or may be, a change in the amount of any community charge which the person to whom the notice was issued is, or will be, liable to pay under this Act, they may issue to that person a further such notice which shall supersede the previous one.
- (4) The form and content of demand notices shall be such as may be prescribed.

#### **Textual Amendments**

**F101** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(2)**

#### **Modifications etc. (not altering text)**

**C13** [Sch. 2 para. 2](#) modified by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1,2\)](#), s. **3(4)(a)**.

**C14** [Sch. 2 para. 2\(1\)](#) modified by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1,2\)](#), s. **3(4)(b)**.

**C15** [Sch. 2 para. 2\(4\)](#) modified by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1\)](#), s. **3(4)(c)**.

*Status: Point in time view as at 25/09/1991.*

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- [<sup>F102</sup>2A Where a person's liability to pay a community charge arises only by virtue of section 8(7) of this Act (joint and several liability)—
- (a) the levying authority shall not issue a demand notice before the date prescribed under paragraph 2(1) above; but
  - (b) they shall issue such a notice at such time as it appears to them that they will be unable to recover payment of the community charge from any other person who is liable to pay the charge.]

**Textual Amendments**

**F102** Sch. 2 para. 2A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(3)**

*Appeals consequent on issue of demand notices*

- 3 A person to whom a demand notice has been issued may appeal—
- (a) within such period and in such manner as may be prescribed, to the levying authority which issued the demand notice against
    - [<sup>F103</sup>(i) where the liability to pay the community charge is stated to be by virtue of section 8(7) of this Act (joint and several liability), such liability; and
    - (ii) in every case,] the amount stated in it as that which he is liable to pay;
  - (b) to the sheriff against the determination of the levying authority of an appeal by him under sub-paragraph (a) above.

**Textual Amendments**

**F103** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(4)**

*Payment of community charges*

- 4 (1) A community charge in respect of any financial year shall, subject to this paragraph, be payable by 12 equal monthly instalments on such day of each month of that year as the levying authority may determine.
- (2) ..... **F104**
- (3) [<sup>F105</sup>Subject to sub-paragraph (8) below,] where a person is liable to pay a community charge in respect of a financial year or of part of a financial year and the demand notice in respect of that liability is issued—
- (a) on or after 1st April but before 1st January in that year, the community charge to which the notice relates shall be payable by monthly instalments payable on such day of such months of the year as the levying authority may determine;
  - (b) on or after 1st January in that year, the community charge to which the notice relates shall be payable in full on such day as the levying authority may determine.

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*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (4) Instalments (except the first) of the personal community charge and standard community charge payable in accordance with sub-paragraph (3)(a) above shall, subject to this paragraph, be equal to the standard monthly amount of the personal community charge or, as the case may be, of the standard community charge; the first instalment shall be equal to the difference between the total amount of the personal community charge or, as the case may be, standard community charge payable and the sum of the other instalments.
- (5) In sub-paragraph (4) above—
- “standard monthly amount of the personal community charge” means, in relation to the personal community charge determined in respect of any financial year by a local authority, an amount equal to that of each (except the first) of the monthly instalments by which each personal community charge due to the authority in respect of that year is payable in accordance with sub-paragraph (1) above; and
- “standard monthly amount of the standard community charge” has the corresponding meaning.
- (6) The levying authority may round off the amount of the instalments payable under sub-paragraph (1) above (except the first) to the nearest 5p (or such other sum as may, in substitution, be prescribed) and adjust the amount of the first instalment accordingly.
- (7) Where an amount due [<sup>F106</sup>in respect of any community charge (including any amount due in respect of the corresponding community water charge)] in respect of a financial year or part thereof or any instalment of such an amount is, after taking account of any [<sup>F107</sup>reduction in that amount or instalment in consequence of any rebate or community charge benefit in pursuance of Part II of the Social Security Act 1986], less than the minimum amount or, as the case may be, the minimum instalment (these minima being such as may be prescribed), that amount shall not be payable in accordance with sub-paragraphs (1) to (4) above but shall be payable in accordance with whichever of the following ways the levying authority may determine (whether generally or in relation to any case or cases or class or classes of case)—
- (a) in full on such day as the levying authority may determine of the month next following that in which the demand notice relating to the amount due is issued;
- (b) in such instalments (each of which being equal to or greater than the sum prescribed under this sub-paragraph as the minimum instalment) and on such day of such months as the levying authority may determine.
- (8) Where an amount is due in respect of any period before a demand notice relating to that amount or to an amount including it is issued, then the amount due shall be payable in full on the first day of the month next following that in which the notice was issued [<sup>F108</sup>or on such other day in that month as the levying authority may determine].
- (9) Where—
- (a) a community charge is payable by a person in accordance with sub-paragraphs (1) to (8) above;
- (b) any three instalments thereof are due but unpaid; and
- (c) the levying authority give the person notice in writing of the effect of this sub-paragraph,

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then, if these instalments have not been paid within seven days of the sending of that notice, the whole amount of that charge for the financial year in respect of which it was imposed shall, so far as not paid, thereupon become payable by him.

- (10) A community charge (or any outstanding balance thereof) shall not be payable in accordance with sub-paragraphs (1) to (9) above if—
- (a) the person liable to pay it has agreed in writing with the levying authority that he will pay it otherwise than in accordance with those sub-paragraphs; or
  - (b) it is payable to a housing body under paragraph 5 below.
- [<sup>F109</sup>(11) Where rebates in respect of collective community charge contributions take the form of vouchers issued by a levying authority to persons liable to pay such contributions, the persons liable to pay the collective community charge shall be entitled—
- (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
  - (b) to obtain from the levying authority such sum as represents the value of such vouchers.
- (12) Where community charge benefits in respect of contribution periods (within the meaning of section 20(11) of the <sup>M49</sup>Social Security Act 1986) take the form of vouchers issued by a levying authority to persons liable to pay collective community charge contributions in respect of a contribution period, the persons liable to pay the collective community charge shall be entitled—
- (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
  - (b) to obtain from the levying authority such sum as represents the value of such vouchers.]

#### Textual Amendments

- F104** Sch. 2 paras. 4(2), 7(4) repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 149, **Sch. 13 Pt. IV**
- F105** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(a)**
- F106** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(b)(i)**
- F107** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(b)(ii)**
- F108** Words added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(c)**
- F109** Sch. 2 para. 4(11)(12) inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(d)**

#### Modifications etc. (not altering text)

- C16** Sch. 2 para. 4 modified by S.I. 1991/856, **art. 4(5)**
- C17** Sch. 2 para. 4 modified by Community Charges (General Reduction) Act 1991 (c. 9, SIF 81:12), **s. 3(4)(d)**.
- C18** Sch. 2 para. 4(3) modified by S.I. 1991/856, **art. 4(2)**
- C19** Sch. 2 para. 4(6) modified by S.I. 1991/856, **art. 4(3)**
- C20** Sch. 2 para. 4(8) modified by S.I. 1991/856, **art. 4(4)**

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

**C21** Sch. 2 para. 4(9)(a) modified by S.I. 1991/856, art. 4(6)

#### Marginal Citations

**M49** 1986 c. 50(113:1).

### *[<sup>F110</sup> Discounts and incentives*

#### Textual Amendments

**F110** Sch. 2 paras. 4A, 4B inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(6)

- 4A (1) Where a person enters into an agreement with a levying authority under sub-paragraph (10) of paragraph 4 above for payment of a community charge and the levying authority are satisfied that it would be of greater financial benefit to them if the payment were made under such an agreement than if it were made in accordance with sub-paragraphs (1) to (9) of that paragraph they may reduce the amount which the person is liable to pay by not more than such limit as is prescribed.
- (2) The limit mentioned in sub-paragraph (1) above may be calculated by reference to such percentage as the Secretary of State may prescribe.
- 4B (1) Subject to sub-paragraph (2) below, a levying authority may, for the purpose of encouraging persons to enter into agreements under paragraph 4(10) above and without prejudice to the making of such reductions as are mentioned in paragraph 4A above, offer inducements of a financial or other nature (including giving persons the opportunity either to take a cash benefit or to apply the value of such benefit to the purchase of chances in a local lottery within the meaning of section 6(1) of the <sup>M50</sup>Lotteries and Amusements Act 1976).
- (2) In any financial year the aggregate cost of any inducements offered under sub-paragraph (1) above taken with the cost of any reductions made under paragraph 4A shall not exceed the savings which the levying authority estimates will accrue from agreements made by them under paragraph 4(10) above.]

#### Marginal Citations

**M50** 1976 c. 32(12:1).

### *Arrangements with housing bodies*

- 5 (1) Subject to sub-paragraph (3) below, a levying authority may make arrangements with a housing body for the exercise by the housing body on behalf of the levying authority of any of the authority's functions under [<sup>F111</sup>or by virtue of] this Schedule [<sup>F112</sup>or of any of the authority's responsibilities as regards rebates or community charge benefit in pursuance of Part II of the <sup>M51</sup>Social Security Act 1986].
- (2) Arrangements under sub-paragraph (1) above may, without prejudice to the generality of that sub-paragraph—

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- (i) provide for the receipt, collection or recovery by the housing body of any amount for which a person is liable under section 18(3) of this Act;
  - (ii) in relation to the functions to be exercised by the housing body, provide that appeals under paragraph 3(a) above be to, and appeals under paragraph 3(b) above be from, the housing body;
  - (iii) provide as to the terms upon which, instalments by which and manner in which community charges are to be payable to and collected and recovered by the housing body.
- (3) Arrangements under this paragraph for the exercise of functions under paragraph 7(1) (a) below may be made only with a district council.
- (4) Every person by whom a community charge is payable to a housing body under arrangements under this paragraph shall pay it to the housing body in accordance with those arrangements.
- (5) Arrangements under sub-paragraph (1) above shall be on such terms as may be agreed between the levying authority and the housing body or, failing agreement, as may be determined by the Secretary of State.
- (6) Where the Secretary of State is satisfied that a levying authority wish to make arrangements under sub-paragraph (1) above with a housing body but the housing body have not agreed to enter into them, he may, by regulations made after consultation with the levying authority and the housing body, require the housing body to do so.
- [<sup>F113</sup>(7) No document issued by a housing body in pursuance of an arrangement made under this paragraph to a person liable to pay a community charge or any instalment thereof shall contain or refer to arrangements for any payment other than—
  - (a) the payment of any community charge or instalment;
  - (b) the payment of any community water charge; or
  - (c) the payment of any rebate or community charge benefit in pursuance of Part II of the <sup>M52</sup>Social Security Act 1986.]

#### Textual Amendments

**F111** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(7)(a)**

**F112** Words added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(7)(b)**

**F113** [Sch. 2 para. 5\(7\)](#) added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(7)(c)**

#### Marginal Citations

**M51** [1986 c. 50\(113:1\)](#).

**M52** [1986 c. 50\(113:1\)](#).

#### *Accounting for district community charges*

- 6 (1) A regional council shall be liable to pay to the council of each district in their region, in respect of the district community charges for any financial year, the amount produced in the district by those charges; and shall, in accordance with such



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arrangements as may be prescribed, make payments to the district council on account of that liability.

- (2) For the purposes of sub-paragraph (1) above, the amount produced in a district by the district community charges for a financial year shall, subject to sub-paragraph (3) below, be ascertained after the end of that year in such manner as may be prescribed, and—
- (a) if that amount exceeds the aggregate amount of payments on account made under sub-paragraph (1) above, the balance shall be paid by the regional council to the district council; and
  - (b) if that amount is less than the said aggregate amount, the balance shall be set off against payments on account under sub-paragraph (1) above in respect of the next following financial year.
- [<sup>F114</sup>(3) The Secretary of State may prescribe what deductions are to be made in estimating and ascertaining the amount produced by each of the regional and district community charges levied by a regional council.]
- (4) There shall be taken into account, in the calculation of the amount which a regional council are liable, under sub-paragraph (1) above, to pay to a district council, the amount of any community charge [<sup>F115</sup>and community water charge] which has been collected by the district council under paragraph 5 above and is due but has not been paid to the regional council.
- (5) The amount which a regional council are liable to pay under sub-paragraph (1) above to a district council shall, if not paid by such date as may be prescribed, attract interest at such rate as may be prescribed.
- (6) In this paragraph, [<sup>F116</sup>“regional community charges” and “district community charges” have] the same meaning as in paragraph 1 above.

#### Textual Amendments

- F114** Sch. 2 para. 6(3) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 36\(8\)\(a\)](#)
- F115** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 36\(8\)\(b\)](#)
- F116** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 36\(8\)\(c\)](#)

#### *Recovery of arrears of community charges*

- 7 (1) Subject to sub-paragraphs [<sup>F117</sup>(5) and (6)] below, arrears of community charges may be recovered by the levying authority by diligence—
- (a) authorised by a summary warrant granted under sub-paragraph (2) below; or
  - (b) in pursuance of a decree granted in an action of payment.
- (2) . . . . .<sup>F118</sup>, the sheriff, on an application by the levying authority accompanied by a certificate by them—
- (a) stating that the persons specified in the application

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[<sup>F119</sup>(i) have each been issued with a demand notice and that in each case the time limit for appealing against a demand notice under paragraph 3 above has expired without an appeal being made or that in a case where an appeal has been made it has been finally determined in favour of the levying authority; and

(ii)] have not paid the community charges specified in the application;

- (b) stating that the authority have given written notice to each such person requiring him to make payment of the amount due by him within a period of 14 days after the date of the giving of the notice;
- (c) stating that the said period of 14 days has expired without payment of the said amount; and
- (d) specifying the amount due and unpaid by each such person,

shall grant a summary warrant in a form provided for by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (3) below, of the amount of community charges remaining due and unpaid by each such person along with a surcharge of 10 per cent. (or such percentage as may, in substitution be prescribed) of that amount.

[<sup>F120</sup>(2A) In the application of sub-paragraph (2) above to the recovery of civil penalties under this Act or of any sum required to be paid under section 18(3) of this Act, for sub-paragraph (2)(a)(i) there shall be substituted the words—

“(i) have each had imposed upon them a civil penalty in pursuance of section 17(10) or (11) of this Act or are required to pay a sum of money under section 18(3) of this Act and that in each case any time limit for appealing against such imposition or requirement has expired without an appeal being made or, that in a case where such an appeal has been made, it has been finally determined in favour of the registration officer or, as the case may be, the levying authority.”]

(3) The diligences referred to in sub-paragraph (2) above are—

- (a) a pinding and sale in accordance with Schedule 5 to the <sup>M53</sup>Debtors (Scotland) Act 1987;
- (b) an earnings arrestment;
- (c) an arrestment and action of forthcoming or sale.

(4) ..... <sup>F121</sup>

(5) It shall be incompetent for the sheriff to grant a summary warrant under sub-paragraph (2) above in respect of community charges due by a person if an action has already been raised for the recovery of those charges; and, without prejudice to sub-paragraph (6) below on the raising of an action for the recovery of community charges, any existing summary warrant in so far as it relates to the recovery of community charges shall cease to have effect.

(6) It shall be incompetent to raise an action for the recovery of community charges if, in pursuance of a summary warrant, any of the diligences mentioned in sub-paragraph (3) above for the recovery of those charges has been executed.

(7) In any proceedings for the recovery of community charges, whether by summary warrant or otherwise, no person shall be entitled to found upon failure of the levying authority or any other authority or body to comply with any provision of this

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Schedule or requirement under it relating to the date by which something shall be done, not being a provision in this paragraph or a provision regulating the diligence.

- (8) No misnomer or inaccurate description of any person or place or mistake or informality in any notice or other document or communication relating to the levy or collection of any community charge or in any proceedings for the payment thereof shall prejudice the recovery thereof.

#### Textual Amendments

- F117** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(9)(a)**
- F118** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**
- F119** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(9)(b)**
- F120** [Sch. 2 para. 7\(2A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(9)(c)**
- F121** [Sch. 2 paras. 4\(2\), 7\(4\)](#) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

#### Marginal Citations

- M53** [1987 c. 18\(45:2\)](#).

### *[<sup>F122</sup> Deductions from income support]*

#### Textual Amendments

- F122** [Sch. 2 para. 7A](#) and cross-heading inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(10)**

[<sup>F123</sup>7A(1) Regulations made under this paragraph may provide that where a levying authority has obtained a summary warrant or a decree against a person (the debtor) in respect of arrears of community charges and the debtor is entitled to income support within the meaning of the <sup>M54</sup>Social Security Act 1986—

- (a) the levying authority may, without prejudice to their right to pursue any other means of recovering such arrears, apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the summary warrant or decree was granted; and
- (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.

(2) Regulations made under this paragraph may include—

- (a) provision allowing or requiring adjudication as regards an application and provision as to appeals and reviews;
- (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that

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- amounts payable to the debtor by way of Income support do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
- (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
  - (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.]

**Textual Amendments**

**F123** Sch. 2 para. 7A and cross-heading inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(10)**

**Marginal Citations**

**M54** 1986 c. 50(113:1).

*Expenses of recovery of community charges*

- 8 (1) Subject to sub-paragraph (2) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the <sup>M55</sup>Debtors (Scotland) Act 1987, the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant under paragraph 7 above shall be chargeable against the debtor.
- (2) No fees shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the levying authority for, sums paid to him by the debtor in satisfaction of an amount owing to the levying authority by way of community charges.

**Marginal Citations**

**M55** 1987 c. 18.(45:2)

*Repayment of sums not due*

- 9 A levying authority to whom there has been paid by way of any community charge any sum which (for whatever reason) is not due shall repay that sum or arrange for its repayment.

*[<sup>F124</sup> Use of information*

**Textual Amendments**

**F124** Sch. 2 para. 10 inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(11)**

- 10 The Secretary of State may prescribe that, in carrying out their functions under this Act, a levying authority, or a housing body exercising functions under paragraph 5 above, may use information which—

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- (a) is obtained under any other enactment; and
- (b) does not fall within any prescribed description of information which cannot be used.]

## SCHEDULE 3

Section 22.

### REDUCTION OF COMMUNITY CHARGES

#### *Parliamentary proceedings for reduction of personal community charges*

- 1 (1) If the Secretary of State is satisfied that the total estimated expenses mentioned in section 9(2) of this Act of a local authority in respect of any financial year are excessive [<sup>F125</sup>or that there is an excessive increase in those expenses over the total estimated expenses there mentioned of the local authority in respect of the financial year preceding that year,] he may make and cause to be laid before the Commons House of Parliament a report proposing a reduction in the amount of the personal community charge determined by the authority in respect of that year and stating—
- (a) the amount of the reduction so proposed; and
  - (b) his reasons for proposing that reduction.
- (2) A report under sub-paragraph (1) above shall set out any representations made by the local authority to which it relates with respect to the matters referred to in the report or a summary of these representations.
- (3) In determining, for the purposes of sub-paragraph (1) above, whether, in relation to any financial year, the total estimated expenses of a local authority are excessive [<sup>F126</sup>or that any increase in those expenses is excessive, the Secretary of State—
- (a) may leave out of account such categories of estimated expenses as he thinks fit; and
  - (b) shall have regard to such principles as he may determine in respect of that year.
- (3A) Different principles may be determined under sub-paragraph (3) above for different classes of local authority and the Secretary of State may classify local authorities for the purposes of this sub-paragraph by reference to such factors as he thinks fit.]
- (4) In determining what amount to state under sub-paragraph (1)(a) above, the Secretary of State may have regard to any balances in the general fund of the local authority.

#### **Textual Amendments**

**F125** Words in Sch. 3 para. 1(1) substituted (25. 9. 1991) by [Local Government Finance and Valuation Act 1991 \(c. 51\)](#), ss. [2\(2\)\(a\)\(3\)](#), [7\(5\)](#)

**F126** Words in Sch. 3 para. 1(3) and para. 1(3)(a)(b)(3A) substituted (25. 9. 1991) for words in para. 1(3) by [Local Government Finance and Valuation Act 1991 \(c. 51\)](#), ss. [2\(2\)\(b\)\(3\)](#), [7\(5\)](#)

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### *Procedure prior to Parliamentary proceedings*

- 2 The Secretary of State shall not make and cause to be laid a report under paragraph 1 above without having afforded to the local authority to which the report relates an opportunity of making representations on—
- (a) whether the total estimated expenses of the authority are excessive [<sup>F127</sup>or, as the case may be, whether the increase in those expenses is excessive];
  - (b) the amount of the reduction proposed in the personal community charge; and
  - (c) his reasons for proposing that reduction,
- but need not afford them such an opportunity where he has, in proposing the reduction, taken account of representations made by the authority in relation to a reduction previously proposed by him in that personal community charge.

#### **Textual Amendments**

**F127** Words in [Sch. 3 para. 2\(a\)](#) substituted (25. 9. 1991) by [Local Government Finance and Valuation Act 1991 \(c. 51\), ss. 2\(2\)\(c\)\(3\), 7\(5\)](#)

### *Effect of approval of report*

- 3 (1) If a report under paragraph 1 above is approved by the Commons House of Parliament, the local authority to which it relates shall forthwith determine under this sub-paragraph a new personal community charge less, by the amount of the reduction proposed in the report or by such smaller amount as the Secretary of State may agree, than the personal community charge determined by them under section 9(2) of this Act.
- (2) Where, for any reason whatsoever, by the twenty-eighth day after the Commons House of Parliament approve a report, the local authority to whom the report relates have not made a determination required by sub-paragraph (1) above, the authority shall be deemed to have determined on that day a personal community charge under sub-paragraph (1) above such that the reduction proposed in the report is effected.
- (3) If a local authority determine, or are deemed to have determined, a personal community charge under sub-paragraph (1) above—
- (a) the amount of that personal community charge and not the amount determined by them under section 9 of this Act shall be the amount of their personal community charge;
  - (b) the amounts of their standard and collective community charges shall be recalculated accordingly and these amounts, as so recalculated, and not the amounts calculated respectively under sections 10 and 11 of this Act shall be the respective amounts of their standard and collective community charges; and
  - (c) their community charges shall be levied (and the rights and liabilities of persons liable to those charges shall be construed) accordingly.

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*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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*Provisions supplementary to paragraphs 1 to 3*

- 4 (1) A report under paragraph 1 above may relate to more than one local authority and, if a report so relating is approved by a resolution of the Commons House of Parliament, paragraph 3 above shall apply in relation to each of the authorities to which the report relates.
- (2) Any reference in this Act (except in paragraph 3 above and paragraphs 6 and 7 below) and in any other enactment, whether passed before or after the passing of this Act, to such community charge as is determined under section 9 or calculated under section 10 or 11 of this Act shall be construed as respectively including a reference to such community charge as has been determined, or is deemed to have been determined, under sub-paragraph (1) of paragraph 3 above or has been recalculated under sub-paragraph (3) of that paragraph.
- (3) Paragraph 6 of Schedule 4 to this Act shall apply for the purposes of the Secretary of State's functions under this Schedule as it applies under that paragraph for the purposes of his functions in relation to revenue support grants.

*Redetermination of personal community charge*

- 5 (1) Where a local authority have, in respect of any financial year, determined a personal community charge under section 9 of this Act but the Secretary of State, under paragraph 1 above, makes and causes to be laid before the Commons House of Parliament, a report as regards them or they have reason to believe that such report may be so laid, they may, at any time before such report is approved by the Commons House of Parliament, reassess the total estimated expenses mentioned in subsection (2) of that section and, subject to that subsection, determine under this paragraph in respect of the financial year such personal community charge, lower than that determined under that subsection, as the Secretary of State may agree.
- (2) If a local authority determine a personal community charge under sub-paragraph (1) above—
- (a) the amount of that personal community charge and not the amount determined by them under section 9 of this Act shall be the amount of their personal community charge;
  - (b) the amounts of their standard and collective community charges shall be recalculated accordingly and these amounts, as so recalculated, and not the amounts calculated respectively under sections 10 and 11 of this Act shall be the respective amounts of their standard and collective community charges; and
  - (c) their community charges shall be levied (and the rights and liabilities of persons liable to those charges shall be construed) accordingly.
- (3) Any reference in this Act (except in this paragraph and paragraphs 6 and 7 below) and in any other enactment to such community charge as is determined under section 9 or calculated under section 10 or 11 of this Act shall be construed as including a reference to such community charge as is determined under sub-paragraph (1) above or recalculated under sub-paragraph (2) above.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### *Supplementary*

- 6 Where a local authority have determined or are deemed to have determined their personal community charge under paragraph 3(1) above or determine their personal community charge under paragraph 5(1) above, they shall, to such extent and in accordance with such procedure as may be prescribed—
- (a) repay sums paid by way of any community charge for which any person was liable while their personal community charge remained as determined by them under section 9 of this Act or for which he would have been liable had it so remained; and
  - (b) pay the cost of levying and collecting the community charges levied in consequence of the determination or deemed determination of their personal community charge under paragraph 3(1) or 5(1) above.

### *Prohibition of using loans fund to offset reduced personal community charge*

- 7 (1) A local authority who, in respect of any financial year—
- (a) determine or are deemed to have determined, or anticipate that they will be required to determine, a personal community charge under paragraph 3(1) of this Schedule; or
  - (b) determine a personal community charge under paragraph 5(1) of this Schedule,
- shall neither wholly nor partially offset the difference between—
- (i) the amount produced by their community charges in respect of that year; and
  - (ii) the amount which would have been so produced had their personal community charge been determined by them under section 9 of this Act,
- with sums advanced from their loans fund:
- Provided that such offsetting may nevertheless be permitted by the Secretary of State in any case on such terms and conditions as he considers appropriate.
- (2) if the Secretary of State is of the opinion that sub-paragraph (1) above, or any term or condition imposed under the proviso thereto, has been contravened, the local authority shall, on such opinion being intimated to them, reimburse their loans fund forthwith or within such time as the Secretary of State may allow.
  - (3) In this paragraph “loans fund” means the loans fund established under Schedule 3 to the Local <sup>M56</sup>Government (Scotland) Act 1975.

#### **Marginal Citations**

**M56** 1975 c. 30.



*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

## SCHEDULE 4

Section 23.

### REVENUE SUPPORT GRANTS

- [<sup>F128</sup>1] (1) The local authorities to which revenue support grant is payable in respect of a financial year shall be such local authorities as are specified by order made by the Secretary of State.
- (2) The amount of revenue support grant payable in respect of a financial year to a local authority so specified shall be such amount as is determined in relation to the local authority by order made by the Secretary of State.
- (3) The Secretary of State may at any time by order amend or revoke any order made under this paragraph and any amount of revenue support grant which has been paid and which, in consequence of anything done under this paragraph, falls to be repaid may be recovered by the Secretary of State whenever and however he thinks fit.]

#### Textual Amendments

**F128** Sch. 4 paras. 1, 2 substituted for Sch. 4 paras. 1–3 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 29](#)

- 2 (1) An order under paragraph 1 above shall be made only with the consent of the Treasury.
- (2) Before making an order under paragraph 1 above the Secretary of State shall consult such associations of local authorities as appear to him to be appropriate.
- (3) An order under paragraph 1 above together with a report of the considerations which led to its provisions shall be laid before the Commons House of Parliament but shall have no effect until approved by a resolution of that House.

#### *Payment of revenue support grant*

- 4 Revenue support grant shall be paid to a local authority in such instalments and at such times as the Secretary of State may, with the consent of the Treasury, determine.
- 5 The Secretary of State may determine that the amount of revenue support grant which has been paid to a local authority in respect of a financial year shall be final and, where he does so, he shall have no power to redetermine that amount.

#### *Secretary of State's power on local authority's failure to provide information*

- 6 Where under section 199 of the <sup>M57</sup>Local Government (Scotland) Act 1973 (which provides for reports and returns being made by local authorities and others) the Secretary of State requires a local authority to give information for the purposes of his functions in relation to revenue support grants payable for the financial year 1989-90 or for any financial year thereafter, but that information is not given timeously, he may make an estimate as regards any element of the required information; and, without prejudice to section 211 of that Act (which makes general provision concerning failure by a local authority to do what is required of them), for the said purposes such estimate shall be deemed information given by the local authority.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### Marginal Citations

M57 1973 c. 65

## SCHEDULE 5

Section 25.

### WATER AND SEWERAGE CHARGES

#### PART 1

#### CHARGES FOR WATER SERVICES

- 1 Subject to the provisions of this Part of this Schedule, the expenditure incurred by the council of a region or islands area (in this Schedule referred to as a “local authority”) in meeting any requisition under Part IV or VIII of the <sup>M58</sup>1980 Act and in the exercise of any of their functions under any enactment in relation to water supply in their region or area shall, insofar as not otherwise met, be met out of—
- (a) the charges (hereinafter in this Schedule referred to as “direct charges”) made under section 49 of the 1980 Act (which relates to the payment for water supplies by meter);
  - (b) the community water charges mentioned in paragraph 6 below; and
  - (c) the non-domestic water rate mentioned in paragraph 12 below.

### Marginal Citations

M58 1980 c. 45(130).

#### *Estimation and apportionment of expenditure*

- 2 In respect of the financial year 1989-90 and each subsequent financial year, each local authority shall, before such date as may be prescribed in relation to each of those years—
- (a) subject to paragraph 3 below, estimate the amount of the expenditure mentioned in paragraph 1 above which they will incur in respect of that year; and
  - (b) subject to paragraph 4 below, determine what proportion of that expenditure is to be met from each of the sources mentioned in subparagraphs (a) to (c) of the said paragraph 1.
- 3 In estimating the expenditure mentioned in paragraph 1 above which they will incur in respect of any financial year a local authority shall take into account—
- (a) such additional sum as is in their opinion required—
    - (i) to cover expenses previously incurred,

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*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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- (ii) to meet contingencies, and
    - (iii) to meet any expenses which may fall to be met before the moneys to be received from the sources mentioned in paragraph 1 above in respect of the next following financial year will become available; and
  - (b) any means by which any part of that expenditure may otherwise be met or provided for.
- 4 A local authority may apportion their estimated expenditure under paragraph 2 above on whatever basis they consider appropriate, but they shall ensure that the apportionment is not such as to show undue preference to, or discriminate unduly against, any class or classes of person liable to pay—
- (a) the direct charges;
  - (b) the community water charges; or
  - (c) the non-domestic water rate,
- respectively.

*Direct charges*

- 5 After a local authority have, under paragraph 2 above, determined what proportion of their estimated expenditure in respect of a particular financial year is to be met out of direct charges, they shall, before such date as may be prescribed in relation to that year, determine such rate or rates of direct charges in respect of that year as will, when calculated in accordance with the provisions of section 49 of the 1980 Act (which relates to the payment for water supplied by meter), produce sufficient moneys to meet the said proportion, and different rates of direct charges may be determined for different circumstances.

*Community water charges*

- 6 There shall be imposed, in accordance with the provisions of this Part of this Schedule, three community water charges, to be known respectively as the personal community water charge, the standard community water charge and the collective community water charge.

*Liability to pay community water charges*

- 7 Where in respect of any financial year or any part of a financial year the qualifying conditions mentioned in paragraph 8 below are met, any person who is liable to pay any of the community charges mentioned in section 7 of this Act (that is, the personal community charge, the standard community charge or the collective community charge) shall also be liable to pay the corresponding community water charge (that is, the personal community water charge, the standard community water charge or the collective community water charge).
- 8 the qualifying conditions for the purposes of paragraph 7 above are—

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- (a) that the water authority provides a supply of water for domestic purposes within the meaning of section 7 of the 1980 Act (which defines that term) to premises—
- (i) in which that person has his sole or main residence, or
  - (ii) in respect of which he is liable to pay the standard community charge or, as the case may be, the collective community charge; and
- (b) that the water is not wholly supplied to those premises by meter [<sup>F129</sup>and]
- [<sup>F130</sup>(c) that the supply of water provided is not one which the water authority were, immediately before 16 May 1949, and continue to be under an obligation to provide free of charge.]

#### Textual Amendments

**F129** Word added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 26](#)

**F130** [Sch. 5 para. 8\(c\)](#) added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 26](#)

#### *Determination of community water charges*

- 9 Every local authority shall, in respect of the financial year, 1989-90 and of each subsequent financial year, determine , before such date as may be prescribed in relation to each of those years, the amount of the personal community water charge to be imposed by them in respect of that year.
- 10 The amount determined under paragraph 9 above shall be such as will provide (account having been taken of the moneys to be produced by the standard and collective community water charges) sufficient moneys to meet such proportion of the authority's estimated expenditure for that year as they have determined under paragraph 2 above is to be met out of the community water charges.
- 11 Subject to paragraphs 7 and 8 above, the provisions of Part II of and [<sup>F131</sup>Schedules 1A and] 2 to this Act shall have effect, subject to such adaptations, exceptions and modifications as may be prescribed, in relation to the community water charges as they have effect in relation to the corresponding community charges.

#### Textual Amendments

**F131** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 38](#)

#### *Non-domestic water rate*

- 12 The provisions of section 40 of the 1980 Act, as substituted by paragraph 29 of this Schedule, shall have effect in relation to the non-domestic water rate.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

## PART II

### CHARGES FOR SEWERAGE SERVICES

- 13 The expenditure incurred by a local authority in carrying out any of their functions under the 1968 Act shall, insofar as not otherwise met, be met out of—
- (a) the community charges; and
  - (b) the non-domestic sewerage rate described in paragraphs 19 to 21 below

#### *Estimation and apportionment of expenditure*

- 14 In respect of the financial year 1989-90 and each subsequent financial year, each local authority shall, before such date as may be prescribed in relation to each of those years—
- (a) subject to paragraph 15 below, estimate the amount of the expenditure mentioned in paragraph 13 above which they will incur in respect of that year; and
  - (b) subject to paragraphs 16 and 17 below, determine what proportion of that expenditure is to be met out of—
    - (i) the community charges, and
    - (ii) the said non-domestic sewerage rate,respectively.
- 15 In estimating the expenditure mentioned in paragraph 13 above which they will incur in respect of any financial year, a local authority shall take into account—
- (a) such additional sum as is in their opinion required—
    - (i) to cover expenses previously incurred.
    - (ii) to meet contingencies, and
    - (iii) to meet any expenses which may fall to be met before the moneys to be received from the sources mentioned in paragraph 13 above in respect of the next following financial year will become available; and
  - (b) any means by which any part of that expenditure may otherwise be met or provided for.
- 16 The proportion of the expenditure mentioned in paragraph 13 above which is to be met out of the community charges shall be such proportion as the local authority consider to be reasonably attributable to the provision by them of the sewerage services mentioned in section 1(1) of the <sup>M59</sup>1968 Act to premises in their area—
- (a) which are the sole or main residence of any person; or
  - (b) in respect of which a person is liable to pay a standard community charge or a collective community charge; and
- no part of that proportion shall be met out of any other charge or rate leviable by the local authority.

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

**Marginal Citations**

**M59** 1968 c. 47.

- 17 Subject to paragraph 16 above, a local authority may apportion their estimated expenditure mentioned in paragraph 13 above on whatever basis they consider appropriate, but they shall ensure that the apportionment is not such as to show undue preference to, or discriminate unduly against, any class or classes of person liable to pay—
- (a) the community charges; or
  - (b) the said non-domestic sewerage rate,
- respectively.

- 18 Where a local authority have determined in respect of any financial year what proportion of their estimated expenditure under the <sup>M60</sup>1968 Act falls to be met out of the community charges, that amount shall form part of the total estimated expenses in respect of that year which are mentioned in section 9(2) of this Act.

**Marginal Citations**

**M60** 1968 c. 47.

*Non-domestic sewerage rate*

- 19 Subject to [<sup>F132</sup>paragraphs 19A and] 22 below, each local authority shall, in respect of the financial year 1989-90 and each subsequent financial year, determine a non-domestic sewerage rate, which shall be levied in respect of lands and heritages whose drains or private sewers are connected with public sewers or public sewage treatment works and which are—
- (a) subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to the rateable value of those subjects; or
  - (b) part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects.

**Textual Amendments**

**F132** By [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 21\(1\)\(a\)\(2\)](#) it is provided that the words “paragraphs 19A and” are inserted for the word “paragraph”

- [<sup>F133</sup>19(A)] Where, in respect of a financial year, the non-domestic sewerage rate is leviable under paragraph 19 above in respect of lands and heritages which are both—
- (a) church or charity premises; and

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- (b) premises to which, by virtue of subsection (4) of section 41 of the Water (Scotland) Act 1980, that section applies, whether or not they are premises in respect of which the non-domestic water rate is leviable,

the non-domestic sewerage rate shall be levied not according to the rateable value of those lands and heritages or that part thereof which is shown in the apportionment note as relating to their non-residential use but instead in accordance with sub-paragraph (2) below.

(2) Where—

- (a) the water authority, in a resolution under subsection (1) of the said section 41, made with respect to the lands and heritages mentioned in sub-paragraph (1) above or to a class of premises which includes those lands and heritages, have specified for the purposes of that subsection in respect of that year a fraction of net annual value smaller than one half, then the non-domestic sewerage rate shall be levied according to that smaller fraction of the rateable value of those lands and heritages or, as the case may be, that part thereof; and
- (b) the water authority have not so specified a smaller fraction, then the non-domestic sewerage rate shall be levied according to one half of the rateable value of those lands and heritages or, as the case may be, that part thereof.

(3) In sub-paragraph (1) above “church or charity premises” means—

- (a) premises, to the extent to which, under section 22(1) of the Valuation and Rating (Scotland) Act 1956 (exemption from non-domestic rates of church premises etc.), no non-domestic rate is leviable on them in respect of the financial year; or
- (b) lands and heritages in respect of which relief in respect of the non-domestic rate is given in respect of the financial year under subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (relief for premises occupied by charities); or
- (c) lands and heritages in respect of which a reduction of or remission from the non-domestic rate has effect in respect of the financial year under subsection (5) of the said section 4.]

**Textual Amendments**

**F133** Sch. 5 para. 19A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 21\(1\)\(b\)\(2\)](#)

- 20 The person who is liable to pay the non-domestic sewerage rate in respect of any premises shall be the person who is liable to pay the non-domestic rate in respect of those premises [<sup>F134</sup>or who would be liable to pay the non-domestic rate but for any enactment which exempts those premises from that rate or by or under which relief or remission from liability for that rate is given.]

**Textual Amendments**

**F134** Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 20](#)

*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- 21 Each local authority shall, in respect of the financial year 1989-90 and of each subsequent financial year, determine, before such date as may be prescribed in relation to each of those years, such amount of the non-domestic sewerage rate as will provide sufficient moneys to meet the proportion of their estimated expenditure under the 1968 Act for that year which they have determined under paragraph 14 above is to be met out of that rate.
- 22 The provisions of
- (a) Part XI of the 1974 Act;
  - (b) Part VII of the <sup>M61</sup>1973 Act; and
  - (c) sections 7 to 10 of the <sup>M62</sup>1975 Act,
- (all of which relate to rating) as amended by the provisions of this Act, shall apply, subject to such adaptations and modifications as may be prescribed, to the levying, collection and recovery of the non-domestic sewerage rate.

**Marginal Citations**

**M61** 1973 c. 65.

**M62** 1975 c. 30.

**PART III**

MISCELLANEOUS PROVISIONS

*Accounts*

- 23 Without prejudice to section 96(1) of the 1973 Act (which relates to the keeping of accounts by local authorities), each local authority shall prepare and maintain separate accounts in respect of its functions under the <sup>M63</sup>1968 and 1980 Acts respectively.

**Marginal Citations**

**M63** 1980 c. 45.

- 24 The provisions of sections 96(2) to (4) (which impose requirements as to the accounts mentioned in section 96(1) and 105(1) (which empowers the Secretary of State to make regulations as to the said accounts) of the 1973 Act shall apply in relation to the accounts mentioned in paragraph 23 above as they apply to the accounts mentioned in the said section 96(1).



*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

### *Tariff of charges*

- 25 Each local authority shall, in respect of the financial year, 1989-90 and each subsequent financial year, and before such date as may be prescribed in relation to each of those years, prepare a statement, to be known as a tariff of charges, indicating—
- (a) the basis upon which they have apportioned their estimated expenditure under paragraph 2 above as between—
    - (i) the direct charges,
    - (ii) the community water charges, and
    - (iii) the non-domestic water rate;
  - (b) the amount determined by them in respect of that year as—
    - (i) the rate or rates of the direct charges under paragraph 5 above,
    - (ii) the personal community water charge under paragraph 9 above, and
    - (iii) the non-domestic water rate under section 40 of the <sup>M64</sup>1980 Act (as substituted by paragraph 29 below);
  - (c) the basis upon which they have apportioned their estimated expenditure for that year under paragraph 14 above as between—
    - (i) the community charges, and
    - (ii) the non-domestic sewerage rate; and
  - (d) the amount determined by them for that year as the non-domestic sewerage rate.

#### **Marginal Citations**

**M64** 1980 c. 45.

F135<sup>26</sup> .....

### **PART IV**

#### **AMENDMENTS TO THE WATER (SCOTLAND) ACT 1980 (C.45)**

- 27 In section 9(6) (which relates to the supply of water for non-domestic purposes), for the word “rates” substitute “non-domestic rates”.
- 28 In section 9A (which relates to the exemption from charges of water for fire fighting), for the words “domestic water rate” substitute “the non-domestic water rate or the community water charges”.
- 29 For section 40 (which provides for liability to the domestic water rate) substitute—

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*Status: Point in time view as at 25/09/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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**“40 Non-domestic water rate.**

- (1) Subject to the provisions of this Part of this Act, each council of a region or an islands area shall, in respect of the financial year 1989-90 and each subsequent financial year, determine a non-domestic water rate, which shall be levied in respect of those lands and heritages described in subsection (2) below—
  - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their net annual value; or
  - (b) which are part residential subjects, according to that part of their net annual value which is shown in the apportionment note as relating to the non-residential use of those subjects.
- (2) The lands and heritages mentioned in subsection (1) above are lands and heritages—
  - (a) in respect of which the water authority is supplying water, whether for domestic or for non-domestic purposes; and
  - (b) which are not being—
    - (i) wholly supplied with water by meter, or
    - (ii) occupied by a water authority for the purposes of a water undertaking or by a water development board.
- (3) The person who is liable to pay the non-domestic water rate in respect of any lands and heritages shall be the person who is liable to pay non-domestic rates in respect of those lands and heritages.
- (4) Each council of a region or islands area shall, in respect of the financial year 1989-90 and each subsequent financial year, determine, before such date as may be prescribed in relation to each of those years, such amount of the non-domestic water rate as will provide sufficient moneys to meet the proportion of their estimated expenditure for that year which they have determined under paragraph 2 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 is to be met out of that rate.
- (5) The non-domestic water rate shall not be leviable in respect of any premises, being lands and heritages situated within the region or area of a council of a region or islands area, unless a supply of water provided by a water authority is used for any purposes for or in connection with which the premises are used or by or for persons employed or otherwise engaged on or about the premises in connection with such purpose.
- (6) Where premises are for the first time provided with a supply of water otherwise than on the first day of a financial year, the person who is liable to pay the non-domestic water rate shall be liable to pay in respect of that year such part only of that rate which would be leviable if a supply had been provided throughout that year as is proportionate to the part of that year which had not elapsed when the supply was provided.
- (7) Notwithstanding the foregoing provisions of this section, the non-domestic water rate shall not be leviable in respect of—

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- (a) the lands and heritages specified in paragraphs 2(1)(c), 3, 4 and 5 (rail, gas, electricity and postal undertakings) of Schedule 1 to the Local Government (Scotland) Act 1975; and
    - (b) any such lands and heritages specified in paragraph 8 (dock and harbour undertakings) of Schedule 1 to the said Act of 1975 as have their rateable values determined under any order made under sections 6 and 35(3) of that Act.”
  
- 30 In section 41 (which relates to the levying of domestic water rates on business and commercial premises)—
  - (a) in subsection (1)—
    - (i) for “domestic water rate” substitute “non-domestic water rate”; and
    - (ii) after the words “net annual value” insert “or, in respect of part residential subjects, one half of the part which is shown in the apportionment note as relating to the non-residential use of those subjects”.
  - (b) in subsection (2), at the beginning insert “Subject to subsection (2A) below,”; and
  - (c) at the end of subsection (2) insert—

“(2A) Where the Secretary of State considers that the amount of the net annual value determined by a water authority under subsection (2) above is too high, he may determine an amount of net annual value in place of that determined by the authority, and sub-section (2) shall thereafter have effect accordingly.”
  
- 31 For sections 42 and 43 substitute—

**“42 Levy of non-domestic water rate on certain subjects.**

Where the non-domestic water rate is leviable in respect of premises being lands and heritages occupied as waterworks or sewage works, or as a mine or a quarry, or as a public park or recreation ground, it shall be levied according to one quarter of the net annual value or, in respect of part residential subjects, one quarter of the part which is shown in the apportionment note as relating to the non-residential use of those subjects.

**43 Levy of non-domestic water rate on shootings and fishings.**

Where the non-domestic water rate is leviable in respect of premises being lands and heritages occupied as shootings or as fishings it shall be levied according to one eighth of the net annual value thereof.”
  
- 32 In section 46(2), for the words “or otherwise”, where they first appear, substitute “, community water charge or the non-domestic water rate”.
  
- 33 In section 47(1) (which relates to the domestic water rate in certain cases), for the words “domestic water rate” substitute “non-domestic water rate”.

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- 34 In section 47(2) (which relates to the domestic water rate in certain cases)—
- (a) for the words “domestic water rate” where they occur for the third time substitute “non-domestic water rate”;
  - (b) after the words “local enactment” where they occur for the fourth time insert “in relation to the domestic water rate”; and
  - (c) after the words “so specified” where they occur for the second time insert “in relation to the domestic water rate”.
- 35 For the proviso to the said section 47(2) substitute—
- “Provided that if in any financial year during the said period the non-domestic water rate levied generally within the region or islands area is lower than the non-domestic water rate falling to be levied for that financial year in accordance with the foregoing provisions of this subsection, the non-domestic water rate to be levied in such area as aforesaid shall not exceed the amount of that rate levied generally within the region or islands area.”.
- 36 In section 47(3), for the words “no domestic water rate shall be payable” substitute “non-domestic water rate shall not be payable”.
- 37 In section 47(7), for the words “domestic water rate” substitute “non-domestic water rate”.
- 38 In section 48(1) (which relates to the levying of, and exemption from, rates), for the words “public water rate and the domestic water rate” substitute “non-domestic water rate”.
- 39 In section 48(2), for the words “domestic water rate” substitute “non-domestic water rate”.
- 40 In section 48(3), after the word “rates” insert “or charges”.
- 41 In section 49 (which relates to payment for water supplied by meter), after subsection (1) insert—
- “(1A) Charges payable under this section shall be payable by the occupier of the premises in respect of which they are due.”.
- 42 In section 49(2), for the words “rates levied by the regional or islands council” substitute “non-domestic rates”.
- 43 In section 54(1) (which provides for the register of the meter to be evidence), for the words “prima facie” substitute “sufficient”.

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- 44 In section 54(3)(b), for the words “rates levied by the regional or islands council” substitute “non-domestic rates”.
- 45 In section 55(4) (which relates to charges for water supplied by meter), for the words “all ratepayers within the limits of supply of the authority” substitute “the public”.
- 46 In section 58(3) (which relates to the termination of the right to the supply of water on special terms), for the words “the amount of the rate or charge or of the rate and charge” substitute “the amount of any charge under section 49, community water charge or non-domestic water rate”.
- 47 For subsections (1) to (4) of section 61 (which relates to the calculation of the amount to be requisitioned by water authorities) substitute—
- “(1) Subject to subsection (2) below, the amount of the requisition made by a requisitioning authority on any contributing authority shall be calculated by—
- (a) estimating the cost to the requisitioning authority of supplying the volume of water which is to be supplied to the contributing authority in the financial year; and
- (b) deducting therefrom the estimated income which will be received by the requisitioning authority in that financial year by way of charges or other sources (not being community water charges or the non-domestic water rate) from the parts of the contributing authority’s area supplied.
- (2) In respect of any financial year, the sum of the requisition made on any contributing authority and the estimated income mentioned in subsection (1) (b) above shall bear the same relationship to the expenditure incurred by the requisitioning authority in the exercise of all its water supply functions as the estimated volume of water to be supplied to that contributing authority bears to the total volume of water to be supplied by the requisitioning authority, whether for consumption inside its own area or elsewhere.
- (3) For the purposes of this section “requisitioning authority” means a water authority such as is mentioned in section 60(1) above.”.
- 48 In section 61(5) for the words “subsections (2) and (3)” substitute “subsections (1) and 2)”.
- 49 In section 109(1) (which defines terms used in the Act)—
- (a) after the definition of “agricultural lands and heritages” insert—
- ““apportionment note” has the meaning assigned to it in paragraph 2 of Schedule 1 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987;”;
- (b) after the definition of “communication pipe” insert—

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““community water charges” shall be construed in accordance with the provisions of paragraph 6 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987;” and

(c) after the definition of “owner” insert—

““part residential subjects” has the meaning assigned to it in section 26 (interpretation) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987;”.

## SCHEDULE 6

Section 34.

### REPEALS

Chapter	Short title	Extent of repeal
1926 c. 47.	Rating (Scotland) Act 1926.	Section 14(2) and (3).
1947 c. 43.	Local Government (Scotland) Act 1947.	In section 379(1), the definitions of “gross annual valuation” and “rate”.
1956 c. 60. (4 and 5 Eliz 2)	Valuation and Rating (Scotland) Act 1956.	In section 6(1), the words “the gross annual value,”. Sections 6(2) to (7). In section 6(8), the words from “, other than” to “this section,”. In section 6(9), the words “under subsection (6) or” and “, as the case may be”. Section 6(11). In section 7(1), the words “and dwelling houses occupied in connection therewith”. Section 7(4) to (8). In section 7A(1), the words “and dwelling houses occupied in connection therewith”. Section 7A(4). In section 43(1), the definition of “gross annual valuation” and, in the definition of “rate”, the words “, charge and assessment”.

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**Changes to legislation:** There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)

		Schedule 1.
1958 c. 64	Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958.	In section 7(3)(b) and (4), the word “dwelling-houses”.
1963 c. 12.	Local Government (Financial Provisions) (Scotland) Act 1963.	Sections 7(1) and (2), and 9.  In section 10(1) the words “subsection (6) or” and the words “, as the case may be,”.  In section 15(1A)(b), the words “section 6(2) or, as the case may be,” and the words “gross and net annual”.  Section 26(1).  In section 26(2), the definition of “rate”.
1966 c. 51.	Local Government (Scotland) Act 1966.	Sections 2 to 7.  Sections 12 and 14.  In section 24(4), in the definition of “relevant lands and heritages”, the words “a house,”.  Section 26.  Section 27.  In section 46(1), the definitions of “product of a rate of one new penny in the pound” and “standard penny rate product”.
1968 c. 47.	Sewerage (Scotland) Act 1968.	Schedule 1. Section 18(3).  In section 59(1), the definitions of “general rate” and “regional rate”.
1970 c. 4.	Valuation for Rating (Scotland) Act 1970.	In section 1(1), the words “, as ascertained under section 6(6) of the Act of 1956,”.
1973 c. 65.	Local Government (Scotland) Act 1973.	Sections 107 to 108C.

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		In section 111(1), in paragraph (b), the words “, or section 5(4) and (5) of the Local Government (Scotland) Act 1966,” and paragraph (f), Sections 119 and 120.
1975 c. 30.	Local Government (Scotland) Act 1975.	<p>In section 1, the proviso to subsection (3)(a), subsections (6A) to (6E) and, in subsection (7), the definitions of “specified lands and heritages” and “unspecified lands and heritages”.</p> <p>In section 2, in subsection (1) (e), the words “under section 6(7) or 7(7) of the Valuation and Rating (Scotland) Act 1956,”, and, in subsection (2)(c), subparagraph (i) and the words “(ii) in any other case”.</p> <p>In section 16, the words “, subject to section 18 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981,”.</p> <p>In section 37(1), in the definition of “material change of circumstances”, the words “gross or”.</p>
1976 c. 15.	Rating (Caravan Sites) Act 1976.	<p>Section 3(6), (7) and (10).</p> <p>In paragraph (a) of section 3A(3), the words from “for the purposes” to the end of the paragraph.</p> <p>In section 4(1)(e), the words “(as reduced under section 7(1) of the Local Government (Scotland) Act 1966)”.</p>
1976 c. 64.	Valuation and Rating (Exempted Classes) (Scotland) Act 1976.	In section 1(4), the words “In this subsection “rate” includes domestic water rates.”.



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1978 c. 40.	Rating (Disabled Persons) Act 1978.	Section 7.  In section 8(1), the definition of “rates”.
1980 c. 45.	Water (Scotland) Act 1980.	In section 9(6), the words “in respect of the premises supplied”. Section 39. Section 4 (3). In section 41(4), the words “premises occupied wholly as a dwelling house or”. Section 44. Section 45. Section 53(3). Section 57. In section 60(1), the words “the aggregate amount by reference to which” and the words “is to be determined”. Section 61(6). In section 109(1), the definitions of “domestic water rate” and “public water rate”.
1981 c. 23.	Local Government Provisions) (Scotland) Act 1981.	Section 2 to 4.  Section 9, Part II. In Schedule 3, paragraphs 1, 11, 25, 27 and 35 and, in paragraph 36, the words “(the schedule mentioned in paragraph 35 above)”.
1982 c. 43.	Local Government and Planning (Scotland) Act 1982.	Sections 1 to 3.  In Schedule 3, paragraphs 5 to 7, 18 to 20 and 43.
1984 c. 31.	Rating and Valuation (Amendment) (Scotland) Act 1984.	Sections 1 to 4.  Schedule 1.

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1984 c. 54.	Roads (Scotland) Act 1984.	In section 1(7)(b), the words “either—(i)”, the word “or” where it second appears, and subparagraph (ii).
1987 c. 6.	Local Government Finance Act 1987.	Sections 13 and 14.

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**Changes to legislation:**

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