



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

## CHAPTER 47

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# 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]

**B**E 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:—

### PART I

#### ABOLITION OF DOMESTIC RATES: RATING AND VALUATION

1. With effect from 1st April 1989 domestic rates shall be abolished. Abolition of domestic rates.
- 2.—(1) Domestic subjects shall not be entered in the valuation roll in respect of the financial year 1989–90 or any subsequent financial year. Valuation roll not to include domestic subjects.
  - (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.
  - (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; and

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- (b) such class or classes, or such parts of any class or classes, of other lands and heritages as may be prescribed.

(4) There shall be excepted from paragraph (a) of subsection (3) above such class or classes, or such parts of any class or classes, of lands and heritages as may be prescribed.

(5) Where a part of any lands and heritages falls within a class or part of a class prescribed under subsection (3)(b) or (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.

## Non-domestic rates.

3.—(1) Subject to the provisions of this section, each local authority 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, a non-domestic rate, which shall be levied, 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  
 (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,

## 1975 c.30.

and for the purposes of this subsection “rateable value” shall be construed in accordance with the provisions of section 7(1) of the 1975 Act (which relates to the levying of rates).

(2) The Secretary of State shall with the consent of the Treasury prescribe, in relation to each local authority, the maximum non-domestic rate which may be determined by that authority in respect of each financial year.

(3) The maximum prescribed under subsection (2) above in relation to each local authority in respect of the financial year 1989–90 shall be calculated in accordance with the formula—

$$(B-S) \times I$$

where—

- (a) B is the base rate;

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- (b) S is, in the case of
  - (i) a regional or islands council, the Secretary of State's estimate of the amount of the rate determined by that council in respect of the financial year 1988-89 which is attributable to the provision, by that council in that year, of the sewerage services mentioned in section 1(1) of the 1968 Act (which requires local authorities to provide such services), and
  - (ii) a district council, zero; and
- (c) I is the ratio of the retail prices index for September 1988 to the retail prices index for September 1987.

1968 c.47.

(4) The maximum prescribed under subsection (2) above in relation to each local authority in respect of the financial year 1990-91 and each subsequent financial year shall be calculated in accordance with the formula—

$$M \times I \times R$$

where—

- (a) M is the maximum prescribed under subsection (2) above in respect of the immediately preceding financial year;
- (b) I is the ratio of the retail prices index for September of the immediately preceding year to the retail prices index for September 12 months earlier; and
- (c) R is, where the financial year in respect of which the maximum non-domestic rate is being prescribed is—
  - (i) a year of revaluation, the Secretary of State's estimate of the proportion which the aggregate rateable value of lands and heritages in Scotland in respect of which the non-domestic rate is leviable on the last day of the financial year immediately preceding that year will be of the aggregate rateable value of those lands and heritages on the first day of the year of revaluation; and
  - (ii) a year other than a year of revaluation, 1.

(5) For the purposes of this section—

- (a) "the base rate" means—
  - (i) the rate determined by that local authority in respect of the financial year 1988-89 less, in the case of a regional or islands council, such portion of that rate as they have determined to be their public water rate for that year under section 39 of the 1980 Act (which relates to the levying of rates in respect of expenditure on water supply); or
  - (ii) where, before 1st April 1989, the Secretary of State prescribes a base rate in respect of that authority for the purposes of this section, the amount so prescribed;
- (b) "retail prices index" has the meaning assigned to it in section 24(8) of the Finance Act 1980 (which relates to the indexation of income tax thresholds and allowances); and
- (c) "year of revaluation" has the meaning assigned to it by section 37(1) of the 1975 Act (which defines terms used in that Act).

1980 c.48.

1975 c.30.

(6) Where the calculation required by subsection (3) or (4) above produces a sum which includes a fraction of a tenth of a penny, the Secretary of State shall increase or, as the case may be, reduce the sum to the nearest tenth of a penny.

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(7) Before determining a non-domestic rate under this section, a local authority shall, in accordance with such procedure as the Secretary of State may direct—

- (a) make available to the persons mentioned in subsection (8) below such information as he may direct; and
- (b) consult those persons on that information and on the rate which the local authority propose to determine.

(8) The persons referred to in subsection (7) above are—

- (a) persons liable to pay the non-domestic rate; and
- (b) bodies appearing to the local authority to be representative of persons so liable.

(9) A direction made under subsection (7) above may be revoked or amended by a further direction so made.

(10) The rates determined by local authorities under subsection (1) above shall be known in the case of—

- (a) a regional council, as the non-domestic regional rate;
- (b) a district council, as the non-domestic district rate; and
- (c) an islands council, as the non-domestic islands rate.

Valuation of premises part of which occupied as dwelling house. 1980 c.45. 1966 c. 51.

4.—(1) Where, by virtue of section 45 of the 1980 Act (which makes provision as to the apportionment of the net annual value of premises occupied partly as a dwelling house) or of section 7(3) of the 1966 Act (which relates to the reduction of rates on premises occupied partly as a dwelling house by reference to the domestic element)—

- (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.

Statutory and other references to rateable values etc.

5.—(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

- (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) Where in any enactment 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.

(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.

(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

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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.

1854 c.91.

(8) Without prejudice to section 35 of the 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.

1956 c. 60.

(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 Act as those provisions have effect immediately before 1st April 1989.

Minor and consequential amendments.

6. 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.—(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. Creation and purpose of community charges.

(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.—(1) Subject to the following provisions of this section, any person aged 18 or over who is solely or mainly resident in the area of a local authority in any financial year shall be liable to pay the personal community charge determined by that authority in respect of that year. Liability for personal community charge.

(2) A person who—

(a) becomes solely or mainly resident in the area of a local authority; or

(b) attains the age of 18,

during the course of a financial year shall be liable, as from the date on which he becomes so resident or (as the case may be) attains the age of 18, to pay the personal community charge for the remainder of that year.

(3) A person who ceases to be solely or mainly resident in the area of a local authority shall remain liable to pay the personal community charge determined by that authority in respect of any financial year until the date on which the removal of his name from the register 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.

(6) The—

(a) meanings of “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.

(7) Persons who—

(a) are married to each other and live together; or

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- (b) being a man and a woman, live together as if they were husband and wife,

shall be jointly and severally liable for the personal community charges, relating to the period during which they live together, for which each of them is liable.

(8) The following are exempt from liability to pay the personal community charge—

1975 c.61.

- (a) persons aged 18 in respect of whom child benefit is payable under the Child Benefit Act 1975;
- (b) persons who are severely mentally handicapped within the meaning of subsection (9) below;
- (c) persons other than those mentioned in subsection (4) above who are solely or mainly resident in premises in respect of which a collective community charge is payable;
- (d) persons whose sole or main residence is subject to non-domestic rates other than persons who are solely or mainly resident in part residential subjects.

(9) In subsection (8)(b) above, “persons who are severely mentally handicapped” has the following meaning, that is to say, persons suffering from a state of arrested or incomplete development of mind which includes severe impairment of intelligence and social functioning, or such other meaning as may, in substitution, be prescribed.

Determination of amount of personal community charge.

**9.**—(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.

*Standard Community Charge*

Liability for and calculation of standard community charge.

**10.**—(1) The standard community charge shall be payable in respect of premises to which this section applies.

(2) This section applies to premises which—

PART II

- (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 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,

and that liability shall, in the case of a tenant or sub-tenant, be in respect of the period of his tenancy or, as the case may be, sub-tenancy.

(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.

(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—

- (a) the personal community charge; and
- (b) the standard community charge multiplier,

determined in respect of that year by the local authority.

(7) In subsection (6) above, “the standard community charge multiplier” means such number, being neither smaller than 1 nor greater than 2, as the local authority which determines the personal community charge to which the multiplier is applied shall, before such date in each year as may be prescribed, determine.

(8) Where—

- (a) premises to which this section applies are unoccupied and unfurnished; and
- (b) a person liable to pay the standard community charge in respect of the premises notifies the levying authority that they are unoccupied and unfurnished,

then, subject to subsection (9) below, the standard community charge shall not be payable in respect of the premises in respect of whichever is the shorter of the following—

- (i) the period for which the premises are unoccupied and unfurnished;

## PART II

- (ii) a period of 3 months or such longer period as the local authority to which it is due may determine.

(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 that subsection.

(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 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”).

(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.

*Collective Community Charge*

Liability for and calculation of collective community charge.

**11.—(1)** The collective community charge shall be payable in respect of premises to which this section applies.

(2) This section applies to—

- (a) 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;
- (b) 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) Premises may be designated under this subsection if, in the opinion of the registration officer—

- (a) in the case of premises not subject to non-domestic rates, they are used, or
- (b) 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.

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(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.

(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,

and that liability shall, in the case of a tenant or sub-tenant, be in respect of the period of his tenancy or, as the case may be, sub-tenancy.

(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 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 effect in relation to the premises.

(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 section 8(8)(c) of this Act, be liable to pay a personal community charge; and
- (b) such other factors as may be prescribed.

(11) A person—

- (a) who is, at any time in a financial year, solely or mainly resident in premises in respect of which the collective community charge is payable; and
- (b) who is not liable to pay it; and

## PART II

- (c) who would, but for section 8(8)(c) of this Act, be liable under this Act 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 therefor 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.

PART II

*Community Charges Registration Officer*

**12.—**(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.

Community  
Charges  
Registration  
Officer.

(2) The assessor appointed for each region or islands area under section 116(2) or (5) of the 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.

1973 c.65.

(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.

*Community Charges Register*

**13.—**(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—

Community  
Charges Register.

- (a) in relation to the personal community charge—
  - (i) the name of every person liable to pay the personal community charge in the registration area; and
  - (ii) the address of his sole or main residence;
- (b) in relation to the standard community charge—
  - (i) the name and address of every person liable to pay the standard community charge in the registration area;
  - (ii) the address of the premises in the registration area in respect of which the standard community charge for which he is liable is payable;
- (c) in relation to the collective community charge—
  - (i) the name and address of every person liable to pay the collective community charge in the registration area;
  - (ii) the address of the premises in the registration area in respect of which the collective community charge for which he is liable is payable;
  - (iii) the collective community charge multiplier determined in respect of those premises for the time being by the registration officer under section 11(9) of this Act;
- (d) in relation to each natural person registered in the register, his date of birth;

## PART II

- (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 these 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.

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

Setting up of register.

**14.**—(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—

- (a) the names and addresses of persons who will be liable to pay any of the community charges on 1st April 1989;
- (b) 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 person whose name is entered in the register a copy of each entry relating to that person together with a notice in such form as may be prescribed informing him of—

- (a) the effect of the entry in the register;
- (b) the rights of appeal under section 16 of this Act; and
- (c) the requirement imposed by section 18(2) of this Act to notify the registration officer of any changes to be made to the entry.

Amendment of register.

**15.**—(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 and shall retain this record for two years from the date on which it was made.

(4) The record made under subsection (3) above may be inspected in like manner as the register may be inspected under section 20 of this Act.



PART II

(5) The registration officer shall not be obliged to consult the person registered or to be registered before making any amendment to the register which might affect that person, but he shall, within such period and in such manner as may be prescribed, send to the person who is or was registered—

- (a) a copy of the amendment; or
- (b) where the amendment is a deletion or substitution of the whole or part of an existing entry, a notification of the deletion or substitution,

together with a notice in such form as may be prescribed informing him of—

- (i) the effect of the amendment 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.

**16.—(1)** A person who is registered in the register as being liable to pay any of the community charges may appeal—

Registration  
appeals.

- (a) against any entry or amendment of an entry in the register in respect of his liability to pay any of the community charges, 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 any 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—

- (a) the registration officer refuses to do so, the person may appeal to the sheriff against that refusal; or
- (b) 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.

(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.

## PART II

(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.

1982 c.27.

(8) In Schedule 8 of the 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 Abolition of Domestic Rates Etc. (Scotland) Act 1987)".

*Duties in relation to registration*

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 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 in respect of any premises in his registration area in such form and within such period as may be prescribed.

(6) For the purposes of this section, "responsible person" 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 subsection (5) above; but
- (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.

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

PART II  
Obtaining of  
information from  
individual  
residents.

18.—(1) Every person who—

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

to pay the personal or standard community charge 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.

(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.

(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 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 to 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 for them under this subsection) there 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.

19. 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—

PART II  
Effect of register.

- (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.—(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.

Inspection of register.

(2) The following persons shall also be entitled to inspect the register to the extent specified—

- (a) a member of the public shall be entitled to inspect only those parts of the register which specify—
  - (i) a list of addresses in the registration area;
  - (ii) the name or names of any person or persons relating to each address (but not so as to ascertain whether that person resides at that address); and
  - (iii) the address of, and collective community charge multiplier for the time being determined in relation to, any premises in respect of which a collective community charge is payable (but not the collective community charge multiplier relating to premises within such class or classes as may be prescribed);
- (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.

(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 and at such other places as may be prescribed at all reasonable hours; and, in relation to any portion of the register kept otherwise than in documentary form the right of inspection conferred by subsections (1) and (2) above is a right to inspect the information in the register.

(4) Without prejudice to the provisions of subsection (3) above, a record of those parts of the register which a member of the public may inspect under subsection (2)(a) above shall be made by the registration officer and copies thereof made available for public inspection or, on payment of such fee as may be prescribed, for sale by the regional or islands council at such places as may be prescribed.

(5) The —

- (a) date on which a record is to be made under subsection (4) above; and

## PART II

- (b) dates, times, places and manner in which it is to be available for inspection by the public,

shall be such 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.

(7) Where the register is kept otherwise than in documentary form the reference to a copy (other than a copy made available for sale under subsection (4) above) 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 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

1937 c. 43.

- (b) issue under section 9 of the Public Records (Scotland) Act 1937 extracts or certified copies of such a register.

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

Levy, collection,  
payment and  
recovery of  
community  
charges.

**21.** Schedule 2 to this Act has effect.

*Reduction of community charges*

Reduction of  
community  
charges.

**22.** 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 and unreasonable, and for related purposes.

PART III

REVENUE SUPPORT GRANTS

23.—(1) Rate support grants shall not be payable in respect of the financial year 1989–90 and subsequent financial years.

Replacement of rate support grants by revenue support grants.

(2) For the financial year 1989–90 and each subsequent financial year, the Secretary of State may make a grant (to be known as a “revenue support grant”) to each local authority.

(3) Schedule 4 to this Act has effect with respect to revenue support grants.

PART IV

REBATES

24. The Secretary of State shall, by regulations, modify the provisions relating to housing benefit in the Social Security Act 1986 so as to provide—

Rebates from community charges.

1986 c. 50.

(a) for the making by local authorities of rebates in respect of payments made by way of community charges (including payments of standard community charge contributions under section 10 and collective community charge contributions under section 11 of this Act) 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 local authority in respect of each year of a subsidy, calculated by reference to such factors as are specified in or under that Act as so modified.

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.

Water and sewerage charges. 1980 c.45.

(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.—(1) In this Act, unless the context otherwise requires—

Interpretation.

“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;

- PART VI
- “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
- 1968 c.16. *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 1956 Act;
- 1956 c.60.
- “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 1968 Act;
- 1968 c.47.
- “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;
- “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;
- 1854 c.91.
- “the Valuation Acts” means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation;
- 1947 c.43.
- “the 1947 Act” means the Local Government (Scotland) Act 1947;
- 1956 c.60.
- “the 1956 Act” means the Valuation and Rating (Scotland) Act 1956;
- 1966 c.51.
- “the 1966 Act” means the Local Government (Scotland) Act 1966;
- 1968 c.47.
- “the 1968 Act” means the Sewerage (Scotland) Act 1968;
- 1973 c.65.
- “the 1973 Act” means the Local Government (Scotland) Act 1973;
- 1975 c.30.
- “the 1975 Act” means the Local Government (Scotland) Act 1975;



“the 1980 Act” means the Water (Scotland) Act 1980; and  
“water authority” has the meaning assigned to it in section 3 of the 1980 Act.

PART VI  
1980 c.45.

(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.

**27.** The following paragraph shall be inserted after paragraph 2 of Part I of Schedule 1 to the Local Government (Scotland) Act 1966—

Grant for rate relief given to certain recreational clubs.  
1966 c.51.

“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.”

**28.** In section 56(6) of the 1973 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—

Prohibition on arrangements for making of certain determinations under this Act.  
1973 c.65.

- “(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)”.

PART VI  
Appeals.

**29.**—(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.

(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.

Crown  
application.

**30.**—(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.

(2) Persons solely or mainly resident in Crown land who would, but for this subsection, be liable to pay the personal community charge or personal community water charge shall be exempt from that liability if they are within such class or classes of person as may be prescribed.

(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 this subsection does not render the Crown liable to these charges.

(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.

1862 c.37.

(5) This section is without prejudice to section 8 of the Crown Private Estates Act 1862.

Additional powers  
exercisable by,  
and procedure for,  
regulations.

**31.**—(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.

Finance.

**32.** 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.

Amendments to  
Debtors  
(Scotland) Act  
1987.

**33.** The 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—

1987 c.18.

“(ee) in an action by or on behalf of a—

## PART VI

- (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 in 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 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 surcharge 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.”.

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

**35.—(1)** This Act may be cited as the Abolition of Domestic Rates Etc. (Scotland) Act 1987. Citation, commencement and extent.

**(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.

## PART VI

(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.

## 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,

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 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.

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.

## SCH. 1

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

*Revaluations*

1975 c. 30.

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 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.

*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 apportionment notes*

SCH. I

14. Section 3 of the 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 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. 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
- (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.”.

## SCH. 1

*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 “and 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”.

*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.”;



(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 or the islands council which determined it;” and

(b) in subsection (2), for the words “district rate” substitute “non-domestic district rate”.

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” include 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—

## SCH. 1

“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 word “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 Act 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 lights 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.”.

## Section 21.

## SCHEDULE 2

## 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—
  - (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.

SCH. 2

(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) 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.

*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 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.

*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) 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, subject to this paragraph, be calculated by apportionment on a daily basis.

(3) 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;

## SCH. 2

- (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.

(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 in respect of a financial year or part thereof or any instalment of such an amount is, after taking account of any rebate under or by virtue of section 24 of this Act from that amount or instalment, 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.

- (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,

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.

SCH. 2

*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 this Schedule.

(2) Arrangements under sub-paragraph (1) above may, without prejudice to the generality of that sub-paragraph—

- (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.

*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 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.

## SCH. 2

(3) The cost of, and any losses on, the levying and collection of district community charges levied by a regional council shall, in such manner and to such extent as may be prescribed, be treated as deductions in estimating and ascertaining the amounts produced by each of the district community charges levied by the 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 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, "district community charges" has the same meaning as in paragraph 1 above.

*Recovery of arrears of community charges*

7.—(1) Subject to sub-paragraphs (4) to (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) Subject to sub-paragraph (4) below, the sheriff, on an application by the levying authority accompanied by a certificate by them—

- (a) stating that the persons specified in the application 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.

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

- (a) a poinding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987;
- (b) an earnings arrestment;
- (c) an arrestment and action of furthcoming or sale.

(4) Sub-paragraph (1)(a) above does not apply to the recovery from a person of arrears of community charge for which that person is liable by virtue only of section 8(7) of this Act.

(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.

SCH. 2

(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 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.

*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 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.

1987 c.18.

(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.

*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.

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 and unreasonable, 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 and unreasonable, the Secretary of State—

- (a) shall have regard to the financial and other relevant circumstances of the area of the authority;

SCH. 3

- (b) may take into account the transfer of any sum between the local authority's general fund and any special fund or account maintained by them under any enactment;
- (c) may have regard—
  - (i) to the expenditure or estimated expenses, in that or any preceding year, of other local authorities which the Secretary of State is satisfied are comparable with the local authority concerned;
  - (ii) to general economic conditions; and
  - (iii) to such other financial, economic, demographic, geographical and like criteria as he considers appropriate; and
- (d) may leave out of account such categories of estimated expenses 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.

*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 and unreasonable;
- (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.

*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. SCH. 3

*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.

*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—

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- (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 Government (Scotland) Act 1975.

1975 c. 30.

## Section 23.

## SCHEDULE 4

## REVENUE SUPPORT GRANTS

*Determination of aggregate amount*

1.—(1) For the purpose of determining the estimated aggregate amount of the revenue support grants payable to local authorities for any financial year, the Secretary of State shall determine (and may, from time to time, redetermine)—

- (a) the aggregate amount which he estimates is to be available for the payment out of moneys provided by Parliament of grants (other than housing subsidies) to local authorities in respect of their relevant expenditure for that year; and
- (b) the portion of that amount which the Secretary of State estimates will be allocated to grants payable for that year in respect of such services as the Secretary of State may determine;

and the amount remaining, after deducting that portion from the aggregate amount aforesaid, shall be the estimated aggregate amount of the revenue support grants so payable for that year.

(2) In this paragraph—

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“housing subsidies” means such grants to local authorities out of moneys provided by Parliament for housing as may be determined by the Secretary of State to be housing subsidies for the purposes of this Schedule;

“relevant expenditure”, in relation to a financial year, means the total expenditure of a local authority in respect of that year as estimated by the Secretary of State but, in making that estimate, he may leave out of account such categories of expenditure in respect of that year as he may determine.

*Amount of revenue support grant payable to each local authority*

2.—(1) The amount of revenue support grant payable to each local authority in respect of a financial year shall be such as is determined in relation to the local authority in an order made by the Secretary of State with the consent of the Treasury.

(2) For the purpose of determining the amount of revenue support grant payable to a local authority in respect of a financial year, the Secretary of State shall—

- (a) apportion such part of the estimated aggregate amount of revenue support grants among such local authorities and on such basis as he determines, having regard to what, in his opinion, are their respective needs in that year;
- (b) apportion the remainder of that amount among local authorities in accordance with sub-paragraph (3) below.

(3) The remainder referred to in sub-paragraph (2)(b) above shall be divided by an amount equal to the Secretary of State’s estimate of the adult population of Scotland (the resultant sum being called the “*per capita* amount”); and there shall be apportioned to—

- (a) each islands council a sum equal to the product of his estimate of the adult population of their area and the *per capita* amount;
- (b) each regional council a sum equal to the product of his estimate of the adult population of their area and such part as the Secretary of State determines of the *per capita* amount; and
- (c) each district council a sum equal to the product of his estimate of the adult population of their area and the remaining part of the *per capita* amount.

(4) The Secretary of State may, by reference to such factors as he determines, alter any amount produced under sub-paragraph (2) or (3) above and may do so in relation to all local authorities or such class or classes of local authority or such local authority as he determines.

(5) An order under sub-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.

(6) Subject to paragraph 5 below, anything done under this paragraph may, from time to time, be done again and where, as a result of any redetermination under sub-paragraph (1) above, any amount of revenue support grant paid to a local authority falls to be repaid, the Secretary of State may recover it whenever and however he thinks fit.

3. The Secretary of State’s functions under paragraphs 1 and 2 above shall be performed only after consultation with such associations of local authorities as appear to him to be concerned.

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*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*

1973 c. 65.

6. Where under section 199 of the 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.

Section 25.

## SCHEDULE 5

## WATER AND SEWERAGE CHARGES

## PART I

## CHARGES FOR WATER SERVICES

1980 c. 45.

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 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.

*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—

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- (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 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.

1980 c. 45.

*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—
- (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.

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*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 Schedule 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.

*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.

## PART II

## CHARGES FOR SEWERAGE SERVICES

1968 c. 47.

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. SCH. 5

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 1968 Act to premises in their area— 1968 c. 47.

- (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.

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 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. 1968 c. 47.

*Non-domestic sewerage rate*

19. Subject to paragraph 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.

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.

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 1947 Act; 1947 c. 43.  
(b) Part VII of the 1973 Act; and 1973 c. 65.

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1975 c. 30.

(c) sections 7 to 10 of the 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.

### PART III

#### MISCELLANEOUS PROVISIONS

##### *Accounts*

1980 c. 45.

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 1968 and 1980 Acts respectively.

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).

##### *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—

1980 c. 45.

- (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 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.

26. Each local authority shall make their tariff of charges available for public inspection at all reasonable hours at such places within their area as they may determine, and shall send a copy of the tariff to the Secretary of State.



PART IV

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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—

"Non-domestic water rate.

40.—(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.

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1975 c. 30.

(7) Notwithstanding the foregoing provisions of this section, the non-domestic water rate shall not be leviable in respect of—

- (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 subsection (2) shall thereafter have effect accordingly.”.

31. For sections 42 and 43 substitute—

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

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

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”.

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.

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(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

““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;”.

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## 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,".<br>Sections 6(2) to (7).<br>In section 6(8), the words from " , other than" to "this section,".<br>In section 6(9), the words "under subsection (6) or" and " , as the case may be".<br>Section 6(11).<br>In section 7(1), the words "and dwelling houses occupied in connection therewith".<br>Section 7(4) to (8).<br>In section 7A(1), the words "and dwelling houses occupied in connection therewith".<br>Section 7A(4).<br>In section 43(1), the definition of "gross annual valuation" and, in the definition of "rate", the words " , charge and assessment".<br>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.<br>In section 10(1) the words "subsection (6) or" and the words " , as the case may be,".<br>In section 15(1A)(b), the words "section 6(2) or, as the case may be," and the words "gross and net annual".<br>Section 26(1).<br>In section 26(2), the definition of "rate".   |
| 1966 c. 51.                  | Local Government (Scotland) Act 1966.  | Sections 2 to 7.<br>Sections 12 and 14.<br>In section 24(4), in the definition of "relevant lands and heritages", the words "a house,".<br>Section 26.<br>Section 27.  |

## SCH. 6

| Chapter     | Short title  | Extent of repeal   |
|-------------|--|--|
|             |  | In section 46(1), the definitions of "product of a rate of one new penny in the pound" and "standard penny rate product".<br>Schedule 1.   |
| 1968 c. 47. | Sewerage (Scotland) Act 1968.                                | 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.<br>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).<br>Sections 119 and 120.   |
| 1975 c. 30. | Local Government (Scotland) Act 1975.                        | 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".<br>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".<br>In section 16, the words "subject to section 18 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981,". |
| 1976 c. 15. | Rating (Caravan Sites) Act 1976.                             | In section 37(1), in the definition of "material change of circumstances", the words "gross or".<br>Section 3(6), (7) and (10).<br>In paragraph (a) of section 3A(3), the words from "for the purposes" to the end of the paragraph.<br>In section 4(1)(e), the words "(as reduced under section 7(1) of the Local Government (Scotland) Act 1966)".   |
| 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."  |

## SCH. 6

| Chapter     | Short title  | Extent of repeal   |
|-------------|--|--|
| 1978 c. 40. | Rating (Disabled Persons) Act 1978.                              | Section 7.<br>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".<br>Section 39.<br>Section 41(3).<br>In section 41(4), the words "premises occupied wholly as a dwelling house or".<br>Section 44.<br>Section 45.<br>Section 53(3).<br>Section 57.<br>In section 60(1), the words "the aggregate amount by reference to which" and the words "is to be determined".<br>Section 61(6).<br>In section 109(1), the definitions of "domestic water rate" and "public water rate". |
| 1981 c. 23. | Local Government (Miscellaneous Provisions) (Scotland) Act 1981. | Sections 2 to 4.<br>Section 9.<br>Part II.<br>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.<br>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.<br>Schedule 1.  |
| 1984 c. 54. | Roads (Scotland) Act 1984.                                       | In section 1(7)(b), the words "either—(i)", the word "or" where it second appears, and sub-paragraph (ii).   |
| 1987 c. 6.  | Local Government Finance Act 1987.                               | Sections 13 and 14.  |

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