

SCHEDULES

SCHEDULE 2

COMMUNITY CHARGES: ADMINISTRATION

Charges

- 2 (1) In sub-paragraph (2) below—
- (a) references to the chargeable person are to a person who is entered in an authority's register as subject in a chargeable financial year to a community charge of the authority and who has sole liability to pay an amount to the authority in respect of the charge as it has effect for the year,
 - (b) references to the chargeable amount are to the amount he is liable to pay, and
 - (c) references to the authority and the financial year are to the authority and the financial year concerned.
- (2) Regulations under this Schedule may include provision—
- (a) that the chargeable person is to make payments on account of the chargeable amount, which may include payments during the course of the financial year,
 - (b) that payments on account must be made in accordance with an agreement between the chargeable person and the authority or in accordance with a prescribed scheme for payment by instalments,
 - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the chargeable amount,
 - (d) that an estimate must be made on prescribed assumptions (whether as to the chargeable person's residence or his interest in property or amounts payable by way of contribution or otherwise),
 - (e) that if the authority requests the chargeable person to supply it with information for the purpose of enabling it to make an estimate, he must supply it to the authority within a prescribed period if it is in his possession or control,
 - (f) that the authority must serve a notice or notices on the chargeable person stating the chargeable amount or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise),
 - (g) that, in the case of a collective community charge, the chargeable person must compile, and retain for a prescribed period, records about individuals resident in the designated dwelling (whether or not they are liable to make a payment under section 9 above) and about periods of residence and contributions payable,
 - (h) that, in the case of a collective community charge, the chargeable person must within a prescribed period of being requested by the authority or its registration officer allow it or him (as the case may be) to inspect the records,
 - (i) that, in the case of a collective community charge, the chargeable person must within a prescribed period of being requested by the authority or its

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registration officer send a copy of the records to it or him (as the case may be),

- (j) that, in the case of a collective community charge, the chargeable person must submit returns to the authority containing information about amounts payable by way of contribution,
- (k) that no payment on account of the chargeable amount need be made or return submitted unless a notice requires it,
- (l) that a notice and any requirement in it is to be treated as invalid if it contains prescribed matters or fails to contain other prescribed matters or is not in a prescribed form,
- (m) that the authority must supply prescribed information to the chargeable person when it serves a notice and that the notice is to be treated as invalid if the authority does not do so,
- (n) that if the chargeable person fails to pay an instalment or submit a return in accordance with the regulations the unpaid balance of the chargeable amount or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure, and
- (o) that any amount paid by the chargeable person in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.

(3) The regulations may include provision that where—

- (a) a person is entered in the registers of two or more authorities as subject on the same day or days in a chargeable financial year to personal community charges of the authorities,
- (b) he has sole liability to pay an amount to each authority in respect of its charge as it has effect for the year, and
- (c) one or more of the entries is subject to an appeal or arbitration,

while any such appeal or arbitration is outstanding no amount shall be payable by virtue of any of the entries other than the entry which was made first.

(4) The regulations may include rules for ascertaining whether an entry is subject to an appeal or arbitration, whether an appeal or arbitration is outstanding, and which of a number of entries was made first; and the regulations may treat an appeal or arbitration as outstanding unless it is finally disposed of or abandoned or fails for non-prosecution.

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- (1) Regulations under this Schedule may include provision as to the collection of amounts persons are jointly and severally liable to pay in respect of community charges.
 - (2) The regulations may include provision equivalent to that included under paragraph 2 above subject to any modifications the Secretary of State sees fit.
 - (3) The regulations may include rules for determining whether any payment made by a person jointly and severally liable as to a fraction of an amount is (or is not) made towards satisfaction of his liability as to that fraction.