



Community Charges (General Reduction) Act 1991

1991 CHAPTER 9

3 Statutory reduction of community charges: Scotland

- (1) The amount determined by a local authority as the amount of their personal community charge in respect of the 1991 financial year shall, by virtue of this section, be reduced by—
 - (a) £140, where the authority is an islands council;
 - (b) £110, where the authority is a regional council; and
 - (c) £30, where the authority is a district council.
- (2) The personal community charge as reduced by virtue of this section shall for all purposes have effect and shall be deemed always to have had effect as if it were the personal community charge determined by the local authority under section 9 of the 1987 Act in respect of the 1991 financial year.
- (3) Notwithstanding anything in the 1987 Act, a person shall not be, and shall be deemed never to have been, under any obligation to make payment in respect of his liability for a community charge in respect of the 1991 financial year until there has been issued to him a demand notice which complies with paragraph 2 of Schedule 2 to the 1987 Act as modified by or under subsection (4) below (but nothing in this subsection shall prevent such a demand notice relating to a period prior to its issue).
- (4) In relation to the community charges in respect of the 1991 financial year—
 - (a) paragraph 2 of Schedule 2 to the 1987 Act shall have effect so as to require the issue only of demand notices which—
 - (i) take account of the provisions of this Act; and
 - (ii) are expressed to take account of those provisions or are accompanied by a statement to that effect;and the levying authority shall be deemed never to have been required to issue demand notices other than those referred to in this paragraph;

Status: This is the original version (as it was originally enacted).

- (b) the duty in paragraph 2(1) of that Schedule to issue demand notices before a prescribed date shall be construed as a duty to issue such notices as soon as practicable after the day on which this Act is passed;
 - (c) the power in paragraph 2(4) of that Schedule to prescribe the form and content of demand notices shall be construed as including a power to prescribe the form and content of the statement referred to in paragraph (a)(ii) above; and
 - (d) paragraph 4 of that Schedule shall have effect subject to such modifications (if any) as may be specified in regulations.
- (5) Notwithstanding subsection (2) above, no account shall be taken of the reduction, by virtue of this section, in the amount of a personal community charge in deciding whether any amount which, before 29th January 1991, was determined by the local authority as their personal community charge was determined in compliance with section 9 of the 1987 Act.
- (6) Regulations may be made for the purposes of giving effect to, or in consequence of, any provision of this section and any such regulations may have retrospective effect.
- (7) Section 31(2) and (3) of the 1987 Act shall apply to regulations under this section as if they were regulations under that Act.
- (8) Expressions used in this section and in the 1987 Act have the same meaning in this section as in that Act.