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## SCHEDULES

### SCHEDULE 1

Sections 11(5) and 79(5).

#### PERSONS DISREGARDED FOR PURPOSES OF DISCOUNT

##### *Persons in detention*

- 1 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day—
- (a) he is detained in a prison, a hospital or any other place by virtue of an order [<sup>F1</sup>or award] to which sub-paragraph (2) below applies;
  - (b) he is detained under paragraph 2 of Schedule 3 to the <sup>M1</sup>Immigration Act 1971 (deportation);
  - (c) he is detained under Part II or section 46, 47, 48 or 136 of the <sup>M2</sup>Mental Health Act 1983; or
  - (d) he is detained under [<sup>F2</sup>Parts 5, 6 and 7 or sections 136 or 297 of the Mental Health (Care and Treatment)(Scotland) Act 2003 or sections 52D or 52M or the Criminal Procedure (Scotland) Act 1995;]
- [<sup>F3</sup>(2) This sub-paragraph applies to—
- (a) an order of a court in the United Kingdom;
  - (b) an order or award (whether or not of a court) made (anywhere) in proceedings in respect of a service offence within the meaning of the Armed Forces Act 2006.]
- (3) If a person—
- (a) is temporarily discharged under section 28 of the <sup>M3</sup>Prison Act 1952, or temporarily released under rules under section 47(5) of that Act; <sup>F4</sup>...
  - [<sup>F5</sup>(aa) is temporarily released under rules under section 300 of the Armed Forces Act 2006; or]
  - (b) is temporarily discharged under section 27 of the <sup>M4</sup>Prisons (Scotland) Act 1989, or temporarily released under rules under section 39(6) of that Act,
- for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person—
- (a) is detained under regulations made under paragraph 8 of Schedule 4 to this Act;
  - (b) is detained under section 76 of the <sup>M5</sup>Magistrates' Courts Act 1980, or [<sup>F6</sup>section 108 of the Powers of Criminal Courts (Sentencing) Act 2000], for default in payment of a fine; or
  - (c) is detained only under section 407 of the <sup>M6</sup>Criminal Procedure (Scotland) Act 1975.

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- (5) In sub-paragraph (1) above “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.
- (6) The Secretary of State may by order provide that a person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he is [<sup>F7</sup>in service custody; and]
  - (b) such conditions as may be prescribed by the order are fulfilled.

#### Textual Amendments

- F1** Words in Sch. 1 para. 1(1)(a) substituted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\)](#), s. 383(2), [Sch. 16 para. 123\(2\)\(a\)](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4
- F2** Words in Sch. 1 para. 1(1)(d) substituted (S.) (27.9.2005) by [The Mental Health \(Care and Treatment\) \(Scotland\) Act 2003 \(Modification of Enactments\) Order 2005 \(S.S.I. 2005/465\)](#), [Sch. 1 para. 22\(2\)\(a\)](#)
- F3** Sch. 1 para. 1(2) substituted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\)](#), s. 383(2), [Sch. 16 para. 123\(2\)\(b\)](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4
- F4** Word in Sch. 1 para. 1(3)(a) repealed (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\)](#), s. 383(2), [Sch. 16 para. 123\(2\)\(c\)](#), [Sch. 17](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4
- F5** Sch. 1 para. 1(3)(aa) inserted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\)](#), s. 383(2), [Sch. 16 para. 123\(2\)\(c\)](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4
- F6** Words in Sch. 1 para. 1(4)(b) substituted (25.8.2000) by 2000 c. 6, ss. 165, 168(1), [Sch. 9 para. 152](#)
- F7** Words in Sch. 1 para. 1(6)(a) substituted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\)](#), s. 383(2), [Sch. 16 para. 123\(2\)\(d\)](#); S.I. 2009/812, art. 3(a)(b) (with transitional provisions in S.I. 2009/1059); S.I. 2009/1167, art. 4

#### Marginal Citations

- M1** 1971 c. 77.  
**M2** 1983 c. 20.  
**M3** 1952 c. 52.  
**M4** 1989 c. 45.  
**M5** 1980 c. 43.  
**M6** 1975 c. 21.

#### *The severely mentally impaired*

- 2 (1) A person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he is severely mentally impaired;
  - (b) as regards any period which includes the day he is stated in a certificate of a registered medical practitioner to have been or to be likely to be severely mentally impaired; and
  - (c) as regards the day he fulfils such conditions as may be prescribed by order made by the Secretary of State.
- (2) For the purposes of this paragraph a person is severely mentally impaired if he has a severe impairment of intelligence and social functioning (however caused) which appears to be permanent.

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- (3) The Secretary of State may by order substitute another definition for the definition in sub-paragraph (2) above as for the time being effective for the purposes of this paragraph.

*Persons in respect of whom child benefit is payable*

- 3 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day he—
- (a) has attained the age of 18 years; but
  - (b) is a person in respect of whom another person is entitled to child benefit, or would be so entitled but for paragraph 1(c) of Schedule 9 to the <sup>M7</sup>Social Security Contributions and Benefits Act 1992.
- (2) The Secretary of State may by order substitute another provision for sub-paragraph (1)(b) above as for the time being effective for the purposes of this paragraph.

**Marginal Citations**

M7 1992 c. 4.

*Students etc.*

- 4 (1) A person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he is a student, student nurse, apprentice or youth training trainee; and
  - (b) such conditions as may be prescribed by order made by the Secretary of State are fulfilled.
- (2) In this paragraph “apprentice”, “student”, “student nurse” and “youth training trainee” have the meanings for the time being assigned to them by order made by the Secretary of State.
- 5 (1) An institution shall, on request, supply a certificate under this paragraph to any person who is following or, subject to sub-paragraph (3) below, has followed a course of education at that institution as a student or student nurse.
- (2) A certificate under this paragraph shall contain such information about the person to whom it refers as may be prescribed by order made by the Secretary of State.
- (3) An institution may refuse to comply with a request made more than one year after the person making it has ceased to follow a course of education at that institution.
- (4) In this paragraph—
- “institution” means any such educational establishment or other body as may be prescribed by order made by the Secretary of State; and
  - “student” and “student nurse” have the same meanings as in paragraph 4 above.

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### *Hospital patients*

- 6 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day he is a patient who has his sole or main residence in a hospital.
- (2) In this paragraph “hospital” means—
- (a) a health service hospital within the meaning of the <sup>M8</sup>[<sup>F8</sup>National Health Service Act 2006, the National Health Service (Wales) Act 2006] or section 108(1) (interpretation) of the <sup>M9</sup>National Health Service (Scotland) Act 1978; and
  - (b) a military, air-force or naval unit or establishment at or in which medical or surgical treatment is provided for persons [<sup>F9</sup>subject to service law within the meaning of the Armed Forces Act 2006.]
- (3) The Secretary of State may by order substitute another definition for the definition in sub-paragraph (2) above as for the time being effective for the purposes of this paragraph.

#### **Textual Amendments**

- F8** Words in Sch. 1 para. 6(2)(a) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\), s. 2, Sch. 1 para. 152](#)
- F9** Words in Sch. 1 para. 6(2)(b) substituted (28.3.2009 for specified purposes, 31.10.2009 in so far as not already in force) by [Armed Forces Act 2006 \(c. 52\), s. 383\(2\), Sch. 16 para. 123\(3\); S.I. 2009/812, art. 3\(a\)\(b\) \(with transitional provisions in S.I. 2009/1059\); S.I. 2009/1167, art. 4](#)

#### **Marginal Citations**

- M8** 1977 c. 49.
- M9** 1978 c. 29.

### *Patients in homes in England and Wales*

- 7 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day—
- (a) he has his sole or main residence in a [<sup>F10</sup>care home, independent hospital] or hostel in England and Wales; and
  - (b) he is receiving care or treatment (or both) in the home [<sup>F11</sup>, hospital] or hostel.
- [<sup>F12</sup>(2) In this paragraph—
- “care home” means—
- (a) a care home within the meaning of the Care Standards Act 2000; or
  - (b) [<sup>F13</sup>a building or part of a building in which accommodation is provided for an adult under Part 4 of the Social Services and Well-being (Wales) Act 2014;]<sup>F14</sup>or
  - (c) a building or part of a building in which accommodation is provided under Part 1 of the Care Act 2014;]
- “hostel” means anything which falls within any definition of hostel for the time being prescribed by order made by the Secretary of State under this sub-paragraph;
- [<sup>F15</sup>“independent hospital”—

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- (a) in relation to England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section; and
  - (b) in relation to Wales, has the same meaning as in the Care Standards Act 2000.]
- (3) The Secretary of State may by order substitute another definition for any definition of [<sup>F16</sup>“care home” or “independent hospital”] for the time being effective for the purposes of this paragraph.]

#### Textual Amendments

- F10** Words in Sch. 1 para. 7(1)(a) substituted (1.4.2002 for E.W.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(a); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F11** Word in Sch. 1 para. 7(1)(b) inserted (1.4.2002 for E.W.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(b); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F12** Sch. 1 para. 7(2) substituted (1.4.2002 for E.W.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(c); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F13** Words in Sch. 1 para. 7(2) substituted (6.4.2016) by The Social Services and Well-being (Wales) Act 2014 (Consequential Amendments) Regulations 2016 (S.I. 2016/413), regs. 2(1), 141(b)
- F14** Words in Sch. 1 para. 7(2) inserted (1.4.2015) by The Care Act 2014 and Children and Families Act 2014 (Consequential Amendments) Order 2015 (S.I. 2015/914), art. 1(2), Sch. para. 55 (with arts. 1(3), 3)
- F15** Words in Sch. 1 para. 7(2) substituted (1.10.2010) by The Health and Social Care Act 2008 (Consequential Amendments No.2) Order 2010 (S.I. 2010/813), arts. 1(1), 9
- F16** Words in Sch. 1 para. 7(3) substituted (1.4.2002 for E.W.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(d); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)

#### *Patients in homes in Scotland*

- 8 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day—
- [<sup>F17</sup>(a) either—
    - (i) he has as his sole or main residence a private hospital in Scotland; or
    - (ii) a care home service provides, in Scotland, accommodation which is his sole or main residence; and
  - (b) he is receiving care or treatment (or both) in the hospital or in the accommodation so provided.]
- (2) In this paragraph—
- [<sup>F18</sup>“care home service” has the same meaning as in the Regulation of Care (Scotland) Act 2001 (asp 8); and]

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[<sup>F19</sup>“hostel” means anything which falls within any definition of hostel for the time being prescribed by order made by the Secretary of State under this sub-paragraph;]

[<sup>F20</sup>“nursing home” means—

- (a) a nursing home within the meaning of section 10(2) of the <sup>M10</sup>Nursing Homes Registration (Scotland) Act 1938 in respect of which a person is registered; or
- (b) any premises in respect of which an exemption has been granted under section 6 or 7 of that Act;]

[<sup>F21</sup>“private hospital” means an independent health care service as defined in section 329(1) of the Mental Health (Care and treatment)(Scotland) Act 2003]

[<sup>F22</sup>“residential care home” means—

- (a) a residential establishment provided and maintained by a local authority in respect of their functions under section 13B (provision of care and after-care) of the <sup>M11</sup>Social Work (Scotland) Act 1968; or
- (b) a residential establishment to which Part IV of the said Act of 1968 applies; or
- (c) residential accommodation provided and maintained by a local authority under section 7 (functions of local authorities) of the Mental Health (Scotland) Act 1984,

where the sole or main function of the establishment or accommodation is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment or accommodation.]

[<sup>F23</sup>(3) In the definition of “residential care home” in sub-paragraph (2) above—

“personal care” includes the provision of appropriate help with physical and social needs; and

“support” means counselling or other help provided as part of a planned programme of care.]

- (4) The Secretary of State may by order substitute another definition for any definition of [<sup>F24</sup>“nursing home”], “private hospital” or [<sup>F25</sup>“care home service”] for the time being effective for the purposes of this paragraph.

#### Textual Amendments

- F17** Sch. 1 para. 8(1)(a)(b) substituted (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(a); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)
- F18** In Sch. 1 para. 8(2) definition of "care home service" inserted (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(b)(ii); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)
- F19** In Sch. 1 para. 8(2) definition of "hostel" repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(b)(i); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)
- F20** In Sch. 1 para. 8(2) definition of "nursing home" repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(b)(i); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)
- F21** Sch. 1 para. 8(2): definition of "private hospital" substituted (S.) (27.9.2005) by The Mental Health (Care and Treatment) (Scotland) Act 2003 (Modification of Enactments) Order 2005 (S.S.I. 2005/465), **Sch. 1 para. 22(2)(b)**
- F22** In Sch. 1 para. 8(2) definition of "residential care home" repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(b)(i); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)

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- F23** Sch. 1 para. 8(3) repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(c); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)
- F24** Words in Sch. 1 para. 8(4) repealed (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(d)(i); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)
- F25** Words in Sch. 1 para. 8(4) substituted (S.) (1.4.2002) by 2001 asp 8, s. 79, Sch. 3 para. 18(d)(ii); S.S.I. 2002/162, **art. 2(h)** (subject to arts. 3-13)

#### Marginal Citations

- M10** 1938 c. 73.  
**M11** 1968 c. 49.

#### Care workers

- 9 (1) A person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he is engaged in providing care or support (or both) to another person or other persons; and
  - (b) such conditions as may be prescribed are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—
- (a) require the care or support (or both) to be provided on behalf of a charity or a person fulfilling some other description;
  - (b) relate to the period for which the person is engaged in providing care or support (or both);
  - (c) require his income for a prescribed period (which contains the day concerned) not to exceed a prescribed amount;
  - (d) require his capital not to exceed a prescribed amount;
  - (e) require him to be resident in prescribed premises;
  - (f) require him not to exceed a prescribed age;
  - (g) require the other person or persons to fulfil a prescribed description (whether relating to age, disablement or otherwise).

#### Residents of certain dwellings

- 10 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day he has his sole or main residence in a dwelling to which sub-paragraph (2) below applies.
- (2) This sub-paragraph applies to any dwelling if—
- (a) it is for the time being providing residential accommodation, whether as a hostel or night shelter or otherwise; and
  - (b) the accommodation is predominantly provided—
    - (i) otherwise than in separate and self-contained sets of premises;
    - (ii) for persons of no fixed abode and no settled way of life; and
    - (iii) under licences to occupy which do not constitute tenancies.

#### Persons of other descriptions

- 11 A person shall be disregarded for the purposes of discount on a particular day if—
- (a) on the day he falls within such description as may be prescribed; and

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- (b) such conditions as may be prescribed are fulfilled.

## [<sup>F26</sup>SCHEDULE 1A

Section 13A

### COUNCIL TAX REDUCTION SCHEMES: ENGLAND

#### Textual Amendments

**F26** Schs. 1A, 1B inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 1](#)

#### *Interpretation*

- 1 In this Schedule—
- (a) “scheme” means council tax reduction scheme under section 13A(2), and
  - (b) in relation to a scheme, “the authority” means the billing authority which made the scheme or is under a duty to make it.

#### *Matters to be included in schemes*

- 2 (1) A scheme must state the classes of person who are to be entitled to a reduction under the scheme.
- (2) The classes may be determined by reference to, in particular—
- (a) the income of any person liable to pay council tax to the authority in respect of a dwelling;
  - (b) the capital of any such person;
  - (c) the income and capital of any other person who is a resident of the dwelling;
  - (d) the number of dependants of any person within paragraph (a) or (c);
  - (e) whether the person has made an application for the reduction.
- (3) A scheme must set out the reduction to which persons in each class are to be entitled; and different reductions may be set out for different classes.
- (4) A reduction may be—
- (a) a discount calculated as a percentage of the amount which would be payable apart from the scheme,
  - (b) a discount of an amount set out in the scheme or to be calculated in accordance with the scheme,
  - (c) expressed as an amount of council tax to be paid (lower than the amount which would be payable apart from the scheme) which is set out in the scheme or is to be calculated in accordance with it, or
  - (d) the whole amount of council tax (so that the amount payable is nil).
- (5) A scheme must state the procedure by which a person may apply for a reduction under the scheme.
- (6) A scheme must state the procedure by which a person can make an appeal under section 16 against any decision of the authority which affects—
- (a) the person's entitlement to a reduction under the scheme, or



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- (b) the amount of any reduction to which the person is entitled.
- (7) A scheme must state the procedure by which a person can apply to the authority for a reduction under section 13A(1)(c).
- (8) The Secretary of State may by regulations prescribe other requirements for schemes.
- (9) Regulations under sub-paragraph (8) may in particular—
  - (a) require other matters to be included in a scheme;
  - (b) prescribe classes of person which must or must not be included in a scheme;
  - (c) prescribe reductions, including minimum or maximum reductions, which must be applicable to persons in prescribed classes;
  - (d) prescribe requirements which must be met by the procedure mentioned in sub-paragraph (5).
- (10) Regulations under sub-paragraph (8) may in particular set out provision to be included in a scheme that is equivalent to—
  - (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment, with such modifications as the Secretary of State thinks fit.
- (11) Subject to compliance with regulations under sub-paragraph (8), a scheme may make provision that is equivalent to—
  - (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment, with such modifications as the authority thinks fit.
- (12) For the purposes of sub-paragraphs (10) and (11), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
  - (a) sections 131 to 133 of the Social Security Contributions and Benefits Act 1992 (council tax benefit);
  - (b) sections 134 to 137 of that Act (general provisions about income-related benefits) so far as applying in relation to council tax benefit;
  - (c) section 1 of the Social Security Administration Act 1992 (entitlement to benefit dependent on claim) so far as applying in relation to council tax benefit;
  - (d) section 6 of that Act (regulations about council tax benefit administration);
  - (e) sections 32 to 34 of the Welfare Reform Act 2007 (benefit for persons taking up employment) so far as applying in relation to council tax benefit.

#### *Preparation of a scheme*

- 3 (1) Before making a scheme, the authority must (in the following order)—
  - (a) consult any major precepting authority which has power to issue a precept to it,
  - (b) publish a draft scheme in such manner as it thinks fit, and
  - (c) consult such other persons as it considers are likely to have an interest in the operation of the scheme.

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- (2) The fact that this paragraph was not in force when any step described in sub-paragraph (1) was taken is to be disregarded in determining whether there has been compliance with that sub-paragraph.
- (3) Having made a scheme, the authority must publish it in such manner as the authority thinks fit.
- (4) The Secretary of State may make regulations about the procedure for preparing a scheme.
- (5) Regulations under sub-paragraph (4) may in particular—
  - (a) require the authority to produce documents of a particular description in connection with the preparation of a scheme;
  - (b) include requirements as to the form and content of documents produced in connection with the preparation of a scheme;
  - (c) include requirements (in addition to sub-paragraphs (1)(b) and (3)) about the manner in which such documents must be published;
  - (d) require the authority to make copies of such documents available for inspection by members of the public, or to supply copies of such documents to them;
  - (e) include provision about the making of reasonable charges for the supply of copies of such documents to members of the public.

#### *Default scheme*

- 4 (1) The Secretary of State must by regulations prescribe a scheme (“the default scheme”) for the purposes of this paragraph.
- (2) The first financial year to which the default scheme relates must be the year beginning with 1 April 2013 (or such other year as is specified in section 10(4) of the Local Government Finance Act 2012).
- (3) The default scheme must comply with the requirements of—
  - (a) paragraph 2(1) to (7), and
  - (b) any regulations under paragraph 2(8).
- (4) The default scheme may in particular make provision that is equivalent to—
  - (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,
 with such modifications as the Secretary of State thinks fit.
- (5) For the purposes of sub-paragraph (4), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
  - (a) sections 131 to 133 of the Social Security Contributions and Benefits Act 1992 (council tax benefit);
  - (b) sections 134 to 137 of that Act (general provisions about income-related benefits) so far as applying in relation to council tax benefit;
  - (c) section 1 of the Social Security Administration Act 1992 (entitlement to benefit dependent on claim) so far as applying in relation to council tax benefit;
  - (d) section 6 of that Act (regulations about council tax benefit administration);

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- (e) sections 32 to 34 of the Welfare Reform Act 2007 (benefit for persons taking up employment) so far as applying in relation to council tax benefit.
- (6) The default scheme is to take effect, in respect of dwellings situated in the area of a billing authority, if the authority fails to make a scheme on or before 31 January 2013 (or such other date as is specified in section 10(4) of the Local Government Finance Act 2012).
- (7) If the default scheme takes effect in the area of a billing authority, this Part applies to the default scheme as if it had been made by the authority.

*Revisions to and replacement of scheme*

- 5 (1) For each financial year, each billing authority must consider whether to revise its scheme or to replace it with another scheme.
- (2) The authority must make any revision to its scheme, or any replacement scheme, no later than [<sup>F27</sup>11 March] in the financial year preceding that for which the revision or replacement scheme is to have effect.
- (3) The Secretary of State may by order amend sub-paragraph (2) by substituting a different date.
- (4) If any revision to a scheme, or any replacement scheme, has the effect of reducing or removing a reduction to which any class of persons is entitled, the revision or replacement must include such transitional provision relating to that reduction or removal as the authority thinks fit.
- (5) Paragraph 3 applies to an authority when revising a scheme as it applies to an authority when making a scheme.
- (6) References in this Part to a scheme include a replacement scheme.

**Textual Amendments**

**F27** Words in Sch. 1A para. 5(2) substituted (E.) (12.1.2018) by [The Council Tax Reduction Schemes \(Amendment\) \(England\) Regulations 2017 \(S.I. 2017/1305\)](#), [regs. 2, 10\(1\)](#)

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

**C1** Sch. 1A para. 5(1) excluded by S.I. 2008/2867, reg. 12(10) (as inserted (E.) (5.9.2018) by [The Local Government \(Structural Changes\) \(General\) \(Amendment\) Regulations 2018 \(S.I. 2018/930\)](#), [regs. 1, 5\(4\)\(j\)](#))

*Arrangements to deal with shortfall in council tax receipts*

- 6 (1) In this paragraph “scheme authority” means, in relation to a scheme and a year—
  - (a) the billing authority which made the scheme, and
  - (b) any major precepting authority with power to issue a precept to that billing authority in relation to that year.
- (2) Two or more scheme authorities may make arrangements which are to have effect if, as a result of the operation of the scheme—
  - (a) there is a deficit in the billing authority's collection fund for that year, or
  - (b) the billing authority estimates that there will be such a deficit.

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- (3) Arrangements under this paragraph may include—
- (a) the making of payments by one scheme authority to another scheme authority;
  - (b) the variation of any payment or instalment of a payment which is required to be made under regulations under section 99 of the 1988 Act (regulations about funds) that make provision in relation to council tax.

*Provision of information to the Secretary of State*

- 7
- (1) The Secretary of State may serve on a billing authority in England a notice requiring it to supply to the Secretary of State such information as is specified in the notice and required by the Secretary of State for the purpose of exercising, or of deciding whether to exercise, any function relating to schemes.
  - (2) The authority must supply the information required if it is in its possession or control, and must do so in such form and manner and at such time as the Secretary of State specifies in the notice.
  - (3) If an authority fails to comply with sub-paragraph (2), the Secretary of State may exercise the function on the basis of such assumptions and estimates as the Secretary of State thinks fit.
  - (4) In exercising, or deciding whether to exercise, any function relating to schemes, the Secretary of State may also take into account any other available information, whatever its source and whether or not obtained under a provision contained in or made under this or any other Act.

*Guidance*

- 8
- In exercising any function relating to schemes, a billing authority must have regard to any guidance issued by the Secretary of State.

*Transitional provision*

- 9
- (1) The Secretary of State may by regulations make such transitional provision regarding the commencement of schemes as the Secretary of State thinks fit.
  - (2) Such provision may include, in particular, provision for and in connection with treating a person who is or was in receipt of council tax benefit, or who makes or has made a claim for that benefit, as having made an application for a reduction under a scheme.

SCHEDULE 1B

Section 13A

COUNCIL TAX REDUCTION SCHEMES: WALES

*Interpretation*

- 1
- In this Schedule—
- (a) “the regulations” means regulations under section 13A(4);
  - (b) “scheme” means council tax reduction scheme under the regulations;

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- (c) “specified” means specified in the regulations;
- (d) “specified authority” means a person or body required by the regulations to make a scheme (and, in relation to a particular scheme, means the authority which made the scheme or is under a duty to make it).

#### *Application of schemes*

- 2 (1) The regulations may—
  - (a) prescribe, for each scheme that is to be made, the dwellings to which that scheme is to apply;
  - (b) require each scheme to state the dwellings to which it is to apply.
- (2) The regulations may prescribe—
  - (a) the date by which each scheme is to be made, and
  - (b) the first financial year to which it must relate.

#### *Persons entitled to reductions*

- 3 (1) The regulations may prescribe—
  - (a) classes of person who are to be entitled to a reduction under schemes;
  - (b) classes of person who must not be entitled to a reduction under schemes.
- (2) The regulations may—
  - (a) allow specified authorities to determine (subject to regulations under sub-paragraph (1)) classes of person who are to be entitled to a reduction under schemes, or
  - (b) provide that specified authorities may not determine such classes.
- (3) The regulations may require each scheme to state the classes of person (prescribed under sub-paragraph (1)(a) or determined under sub-paragraph (2)(a)) who are to be entitled to a reduction under the scheme.
- (4) Any class of person prescribed under sub-paragraph (1)(a) may be determined by reference to, in particular, the matters listed in sub-paragraph (7).
- (5) The regulations may require any class of person determined under sub-paragraph (2) (a) to be determined by reference to specified matters (which may include those listed in sub-paragraph (7)).
- (6) If the regulations do not require a class of person to be determined as mentioned in sub-paragraph (5), the specified authority may determine that class by reference to, in particular, the matters listed in sub-paragraph (7).
- (7) Those matters are—
  - (a) whether the Welsh Ministers consider, or the specified authority considers, any person to be in financial need;
  - (b) the income of any person liable to pay council tax in respect of any dwelling to which a scheme is to apply;
  - (c) the capital of any such person;
  - (d) whether any such person is in receipt of any specified benefit;
  - (e) the income and capital of any other person who is a resident of the dwelling, or whether any such person is in receipt of any specified benefit;

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- (f) the number of dependants of any person within paragraph (b) or (e);
- (g) whether the person has made an application for the reduction.

#### *Reductions*

- 4 (1) The regulations may prescribe reductions, including minimum and maximum reductions, to which persons in each class (whether prescribed under paragraph 3(1)(a) or determined under paragraph 3(2)(a)) are to be entitled under schemes.
- (2) The regulations may—
- (a) allow specified authorities to determine (subject to regulations under sub-paragraph (1)) reductions to which persons in each class set out in the scheme are to be entitled, or
  - (b) provide that specified authorities may not determine such reductions.
- (3) The regulations may require each scheme to set out the reductions (whether prescribed under sub-paragraph (1) or determined under sub-paragraph (2)(a)) to which persons in each class set out in the scheme are to be entitled.
- (4) Different reductions may be set out for different classes.
- (5) A reduction under a scheme may be—
- (a) a discount calculated as a percentage of the amount which would be payable apart from the scheme,
  - (b) a discount of an amount set out in the scheme or to be calculated in accordance with the scheme,
  - (c) expressed as an amount of council tax to be paid (lower than the amount which would be payable apart from the scheme) which is set out in the scheme or is to be calculated in accordance with it, or
  - (d) the whole amount of council tax (so that the amount payable is nil).

#### *Other matters*

- 5 (1) The regulations may require each scheme to state—
- (a) the procedure by which a person may apply for a reduction under the scheme;
  - (b) the procedure by which a person can make an appeal under section 16 against any decision which affects the person's entitlement to a reduction under the scheme or the amount of any reduction to which the person is entitled;
  - (c) the procedure by which a person can apply to the relevant billing authority for a reduction under section 13A(1)(c).
- (2) In sub-paragraph (1)(c), the relevant billing authority for any dwelling to which the scheme applies is the billing authority in whose area the dwelling is situated.
- (3) The regulations may prescribe requirements which must be met by the procedure mentioned in sub-paragraph (1)(a) or (b).
- 6 (1) The regulations may—
- (a) require other matters to be included in schemes;
  - (b) allow schemes to make provision that is equivalent to provision made by a relevant enactment, or provision that is capable of being made under a relevant enactment, with such modifications as specified authorities think fit;

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- (c) prescribe the procedure which a specified authority must follow when making a scheme (including requirements regarding consultation and other steps to be taken before and after making the scheme);
  - (d) require or allow functions conferred by the regulations to be exercised by specified authorities jointly with other authorities;
  - (e) prescribe a default scheme which is to take effect, if a specified authority fails to make a scheme in accordance with the regulations, in respect of dwellings to which that scheme would have applied;
  - (f) impose requirements on specified authorities relating to the review, revision or replacement of schemes;
  - (g) enable specified authorities to make reasonable charges for the supply of copies of documents relating to schemes;
  - (h) require specified authorities to provide to the Welsh Ministers information about schemes.
- (2) In particular, the regulations may under sub-paragraph (1)(a) set out provision to be included in schemes, and a default scheme prescribed under sub-paragraph (1)(e) may make provision, that is equivalent to—
- (a) provision made by a relevant enactment, or
  - (b) provision that is capable of being made under a relevant enactment,
- with such modifications as the Welsh Ministers think fit.
- (3) For the purposes of sub-paragraphs (1)(b) and (2), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
- (a) sections 131 to 133 of the Social Security Contributions and Benefits Act 1992 (council tax benefit);
  - (b) sections 134 to 137 of that Act (general provisions about income-related benefits) so far as applying in relation to council tax benefit;
  - (c) section 1 of the Social Security Administration Act 1992 (entitlement to benefit dependent on claim) so far as applying in relation to council tax benefit;
  - (d) section 6 of that Act (regulations about council tax benefit administration);
  - (e) sections 32 to 34 of the Welfare Reform Act 2007 (benefit for persons taking up employment) so far as applying in relation to council tax benefit.

#### *Transitional provision*

- 7
- (1) The regulations may make such transitional provision regarding the commencement of schemes as the Welsh Ministers think fit.
  - (2) Such provision may include, in particular, provision for and in connection with treating a person who is or was in receipt of council tax benefit, or who makes or has made a claim for that benefit, as having made an application for a reduction under a scheme.

#### *Guidance*

- 8
- In exercising any function relating to schemes, a specified authority must have regard to any guidance issued by the Welsh Ministers.]

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## SCHEDULE 2

Sections 14(1) and 97(3).

### ADMINISTRATION

#### *Introduction*

- 1 (1) The Secretary of State may make regulations containing such provision as he thinks fit in relation to—
- (a) the collection of amounts persons are liable to pay in respect of council tax; and
  - (b) other aspects of administration as regards council tax.
- (2) Any reference in this Schedule to an authority is a reference to a billing authority or [<sup>F28</sup>, in Scotland, a local] authority.

#### **Textual Amendments**

**F28** Words in Sch. 2 para. 1(2) substituted (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(16)(a)** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(c)**

#### *Collection of council tax*

- 2 (1) In the following provisions of this paragraph—
- (a) any reference to the liable person is a reference to a person who is solely liable to pay to an authority, in respect of a particular dwelling, an amount in respect of council tax for a financial year, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable; and
  - (b) any reference to the chargeable amount is a reference to the amount the liable person is or will be liable to pay.
- (2) Regulations under this Schedule may include provision—
- (a) that the liable person is to make payments on account of the chargeable amount, which may include payments during the course of the financial year concerned;
  - (b) that payments on account must be made in accordance with an agreement between the liable person and the authority or a prescribed scheme for payment by instalments or a scheme for such payment made by the authority in accordance with prescribed rules;
  - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the chargeable amount; and
  - (d) that an estimate must be made on prescribed assumptions.
- (3) Regulations under this Schedule may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority such information as fulfils the following conditions—
    - (i) it is in the possession or control of the person concerned;
    - (ii) the authority requests the person concerned to supply it; and



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- (iii) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the request, is or will be the liable person in relation to the dwelling;
  - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
  - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.
- (4) Regulations under this Schedule may include provision—
  - (a) that the authority must serve a notice or notices on the liable 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);
  - (b) that no payment on account of the chargeable amount need be made unless a notice requires it;
  - (c) that a notice may be served on the liable person either by name or by such description as may be prescribed;
  - (d) that a notice must be in a prescribed form;
  - (e) that a notice must contain prescribed matters;
  - (f) that a notice must not contain other prescribed matters;
  - (g) that where a notice is invalid because it does not comply with regulations under paragraph (d) or (e) above, and the circumstances are such as may be prescribed, a requirement contained in the notice by virtue of regulations under paragraph (a) or (b) above shall nevertheless have effect as if the notice were valid;
  - (h) that where a notice is invalid because it does not comply with regulations under paragraph (d) above, and a requirement has effect by virtue of regulations under paragraph (g) above, the authority must take prescribed steps to issue to the liable person a document in the form which the notice would have taken had it complied with regulations under paragraph (d) above;
  - (i) that where a notice is invalid because it does not comply with regulations under paragraph (e) above, and a requirement has effect by virtue of regulations under paragraph (g) above, the authority must take prescribed steps to inform the liable person of such of the matters prescribed under paragraph (e) above as were not contained in the notice; and
  - [<sup>F29</sup>(ia) that the authority must publish prescribed information in the prescribed manner;]
  - (j) that the authority must supply prescribed information to the liable person when it serves a notice [<sup>F30</sup> or on the request of the person].
- (5) Regulations under this Schedule may include provision—
  - (a) that if the liable person fails to pay an instalment 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
  - (b) that any amount paid by the liable 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.

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#### Textual Amendments

- F29** Sch. 2 para. 2(4)(ia) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 16\(2\)](#)  
**F30** Words in Sch. 2 para. 2(4)(j) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 16\(3\)](#)

- 3 (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 council tax.
- (2) The regulations may include provision equivalent to that included under paragraph 2 above subject to any modifications the Secretary of State thinks 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.

*[<sup>F31</sup>Discount][<sup>F31</sup>Variation]s [<sup>F32</sup> and increases]*

#### Textual Amendments

- F31** Word in Sch. 2 para. 4 cross-heading substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(4\), 5\(1\)](#)  
**F32** Words in Sch. 2 para. 4 cross-heading inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(14\)](#)

- 4 (1) In the following provisions of this paragraph—
- (a) any reference to the chargeable amount is a reference to an amount which, in respect of a particular dwelling, a person is solely liable to pay to an authority in respect of council tax for a financial year, and includes, unless the context otherwise requires, an amount which in the opinion of the authority a person will be so liable to pay; and
- (b) any reference to any calculation of the chargeable amount includes a reference to any estimate of the amount.
- (2) Regulations under this Schedule may include provision that, before making any calculation of the chargeable amount for the purposes of regulations under this Schedule, the authority shall take reasonable steps to ascertain whether that amount is subject to any [<sup>F33</sup>discount][<sup>F33</sup>variation][<sup>F34</sup> or increase], and if so, the amount of that [<sup>F33</sup>discount][<sup>F33</sup>variation][<sup>F34</sup> or increase].
- (3) The regulations may include provision that—
- (a) where (having taken such steps) the authority has no reason to believe that the chargeable amount is subject to a [<sup>F35</sup>discount][<sup>F35</sup>variation][<sup>F36</sup> or to an increase], it shall assume, in making any calculation of the chargeable amount for the purposes of regulations under this Schedule, that the chargeable amount is not subject to any [<sup>F35</sup>discount][<sup>F35</sup>variation][<sup>F37</sup> or increase] ; and
- (b) where (having taken such steps) the authority has reason to believe that the chargeable amount is subject to a [<sup>F35</sup>discount][<sup>F35</sup>variation][<sup>F36</sup> or to an increase] of a particular amount, it shall assume, in making

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any such calculation, that the chargeable amount is subject to a [<sup>F35</sup>discount][<sup>F35</sup>variation][<sup>F37</sup> or increase] of that amount.

- (4) The regulations may include provision that the authority must inform the person who is or will be liable to pay the chargeable amount of that assumption.
- (5) The regulations may include provision that where—
- (a) in accordance with any provision included under sub-paragraph (4) above the authority informs the person concerned that it has assumed that the chargeable amount [<sup>F38</sup>is subject to a discount of a particular amount; and [<sup>F38</sup> — ]
    - (i) is subject to a discount of a particular amount, or
    - (ii) is not subject to any increase; and]
  - (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe that the chargeable amount [<sup>F39</sup>is not in fact subject to any discount, or is subject to a discount of a smaller amount [<sup>F39</sup> — ],
    - (i) is not in fact subject to any discount, or is subject to a discount of a smaller amount, or
    - (ii) is in fact subject to an increase (whether or not the person is aware of the amount of the increase),]

the person shall, within such period as may be prescribed, notify the authority of his belief.

- [<sup>F40</sup>(5A) The regulations may include provision that where—
- (a) in accordance with any provision included under sub-paragraph (4) the authority informs the person concerned of its assumption; and
  - (b) at any time before the end of the financial year following the financial year concerned, the person has reason to believe—
    - (i) that the authority's assumption is based on a misapprehension about the period during which there will be, or was, no resident of the dwelling; and
    - (ii) that misapprehension has resulted in the authority incorrectly assuming that the chargeable amount is not subject to any increase, or in the authority underestimating the amount of the increase,
- the person must, within such period as may be prescribed, notify the authority of that belief.

- (5B) The regulations may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling must supply to the authority such information as fulfils the following conditions—
    - (i) it is in the possession or control of the person concerned;
    - (ii) the authority requests the person concerned to supply it; and
    - (iii) it is requested by the authority for the purpose of ascertaining whether the chargeable amount is subject to any variation on the basis that, in respect of any period specified in the request, there is, was or will be no resident of the dwelling;

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- (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
- (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.]

(6) In construing [F41the reference in sub-paragraph (5)(b)] [F41the references in sub-paragraphs (5)(b), (5A)(b)(ii) and (5B)(a)(iii)] above to the chargeable amount, the fact that the person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.

[F42(7) In this paragraph, “increase” means an increase under section 11B(1)(b) [F43(higher amount of tax for empty dwellings: England), 12A(1)(b) (higher amount of tax for empty dwellings: Wales) or 12B(1)(b) (higher amount of tax for dwellings occupied periodically: Wales)] .]

#### Textual Amendments

- F33** Word in Sch. 2 para. 4(2) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(a\), 5\(1\)](#)
- F34** Words in Sch. 2 para. 4(2) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(9\)](#)
- F35** Word in Sch. 2 para. 4(3) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(a\), 5\(1\)](#)
- F36** Words in Sch. 2 para. 4(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(10\)\(a\)](#)
- F37** Words in Sch. 2 para. 4(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(10\)\(b\)](#)
- F38** Words in Sch. 2 para. 4(5)(a) substituted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(11\)](#)
- F39** Sch. 2 para. 4(5)(b)(i)(ii) substituted for words (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(12\)](#)
- F40** Sch. 2 para. 4(5A)(5B) inserted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(b\), 5\(1\)](#)
- F41** Words in Sch. 2 para. 4(6) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\), ss. 3\(3\)\(c\), 5\(1\)](#)
- F42** Sch. 2 para. 4(7) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 12\(13\)](#)
- F43** Words in Sch. 2 para. 4(7) substituted (16.12.2015 for specified purposes, 1.4.2016 in so far as not already in force) by [Housing \(Wales\) Act 2014 \(anaw 7\), s. 145\(3\), Sch. 3 para. 29\(7\); S.I. 2015/2046, art. 2](#)

5 Regulations under this Schedule may include, as regards a case where persons are or will be jointly and severally liable to pay to an authority, in respect of a particular dwelling, an amount in respect of council tax for a financial year, provision equivalent to that included under paragraph 4 above subject to any modifications the Secretary of State thinks fit.

*Reductions for lump sum payment etc.*

6 (1) Regulations under this Schedule may include provision empowering an authority, subject to such conditions as may be prescribed, to accept, in such cases as the authority may determine and in satisfaction of a person’s sole liability to pay in respect of a dwelling an amount (“the chargeable amount”) in respect of council tax for a financial year, an amount which—

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- (a) is determined by the authority; and
    - (b) is payable in a single lump sum; and
    - (c) is less than the authority's estimate of the chargeable amount.
  - (2) The regulations may include provision empowering or requiring the authority to make such adjustments (whether by way of an additional sum due to the authority or by way of repayment or credit by the authority or otherwise) as may be prescribed where the chargeable amount is subsequently estimated to be or proves to be greater or less than the amount originally (or last) estimated.
  - (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay the chargeable amount, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.
  - (4) The regulations may include provision that, in a case where an authority has made provision by virtue of any of sub-paragraphs (1) to (3) above, any provision which is included in regulations under this Schedule by virtue of paragraph 2 or 3 above and is prescribed under this sub-paragraph shall not apply.
- 7 (1) Regulations under this Schedule may include provision that where—
  - (a) a person has sole liability to pay to an authority a sum on account in respect of council tax;
  - (b) a sum smaller than that sum is paid; and
  - (c) such conditions as may be prescribed are fulfilled;the authority may accept the smaller sum in satisfaction of the liability to pay the sum on account.
- (2) The regulations may include provision that—
  - (a) for prescribed purposes the sum on account shall be treated as having been paid in full;
  - (b) for other prescribed purposes the fact that only the smaller sum has been paid shall be taken into account.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay to an authority a sum on account in respect of council tax, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State thinks fit.

*Exempt dwellings etc.*

- 8 (1) Regulations under this Schedule may include provision that an authority which has received a copy of a proposed list sent to it under section 22(5)(b) [<sup>F44</sup>, 22B(7)] or 85(1)(b) of this Act shall, as respects each dwelling shown in the copy which in the opinion of the authority will be a relevant dwelling on the day when the list comes into force, notify the person concerned of such matters relating to the dwelling's entry in the copy as may be prescribed.
- (2) Regulations under this Schedule may include provision that in any case where—
  - (a) a dwelling is not shown in the copy of a proposed list sent to an authority under section 22(5)(b) [<sup>F45</sup>, 22B(7)] or 85(1)(b) of this Act but is shown in the copy of the list sent to the authority under section 22(7) [<sup>F46</sup>, 22B(9)] or 85(4) of this Act; and

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- (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force,  
the authority shall notify the person concerned of such matters relating to the dwelling's entry in the copy of the list sent to the authority under section 22(7) [<sup>F46</sup>, 22B(9)] or 85(4) of this Act as may be prescribed.
- (3) Regulations under this Schedule may include provision that in any case where—
- (a) the valuation band shown as applicable to a dwelling in the copy of a proposed list sent to an authority under section 22(5)(b) or 85(1)(b) of this Act is different from that shown as applicable to it in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act; and
- (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force,  
the authority shall notify the person concerned of such matters relating to the dwelling's entry in the copy of the list sent to the authority under section 22(7) or 85(4) of this Act as may be prescribed.
- (4) The regulations may include provision—
- (a) as to the period within which or time at which any notification must be given;
- (b) prescribing additional information which the notification must contain;
- (c) that if at the time when a person is notified under any provision included in regulations under sub-paragraph (2) or (3) above the authority has not yet given him a notification under any provision included in regulations under sub-paragraph (1) above, the authority shall not be required to give him such a notification.
- (5) For the purposes of this paragraph a dwelling is a relevant dwelling on any day if—
- (a) on the day the dwelling is an exempt dwelling; or
- (b) in respect of the financial year in which the day falls and the dwelling, the amount set under section 30 or 93 of this Act [<sup>F47</sup> or, where the authority is a regional council, each amount set under section 93 of this Act] is nil.
- (6) In this paragraph any reference to the person concerned is a reference to a person who, in respect of the particular dwelling, would be solely liable to pay to the authority an amount in respect of council tax for the particular day if the dwelling were not or had not been a relevant dwelling on that day.

#### Textual Amendments

- F44** Words in Sch. 2 para. 8(1) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(a\)](#)
- F45** Words in Sch. 2 para. 8(2) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(b\)\(i\)](#)
- F46** Words in Sch. 2 para. 8(2)(3) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(2\)\(b\)\(ii\)](#)
- F47** Words in Sch. 2 para. 8(5)(b) repealed (S.) (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), [Sch. 14](#) (with s. 128(8)); S.I. 1996/323, [art. 2\(1\)\(b\)\(d\)](#)

- 9 (1) Regulations under this Schedule may include provision that, as regards each financial year, an authority shall take reasonable steps to ascertain whether any dwellings will be or were exempt dwellings for any period during the year.

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- (2) The regulations may include provision that—
- (a) where (having taken such steps) the authority has no reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, it shall assume, for the purposes of regulations under this Schedule, that the dwelling will be or was a chargeable dwelling for that period; and
  - (b) where (having taken such steps) the authority has reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, it shall assume, for those purposes, that the dwelling will be or was an exempt dwelling for that period.
- (3) The regulations may include provision—
- (a) that the authority must inform the relevant person of that assumption;
  - (b) prescribing additional information which the authority must give to that person;
  - (c) as to the period within which or time at which any information must be given.
- (4) The regulations may include provision that where—
- (a) in accordance with any provision included under sub-paragraph (3) above the authority informs the relevant person that it has assumed that the dwelling will be or was an exempt dwelling for a particular period during the year; and
  - (b) at any time before the end of the following financial year, the person has reason to believe that in fact the dwelling will not be or was not an exempt dwelling for that period, or will be or was an exempt dwelling for a shorter period,
- the person shall, within such period as may be prescribed, notify the authority of his belief.
- (5) Regulations under this Schedule may include provision—
- (a) that any person appearing to an authority to be a resident, owner or managing agent of a particular dwelling shall supply to the authority such information as fulfils the following conditions—
    - (i) it is in the possession or control of the person concerned;
    - (ii) the authority requests the person concerned to supply it; and
    - (iii) it is requested by the authority for the purpose of identifying the person who, in respect of any period specified in the request, is or will be the relevant person in relation to the dwelling;
  - (b) that the information is to be supplied within a prescribed period of the request being made and, if the authority so requires, in a form specified in the request; and
  - (c) that a request may be served on the person concerned either by name or by such description as may be prescribed.
- (6) In this paragraph any reference to the relevant person is a reference to a person who, in respect of the particular dwelling—
- (a) is or will be solely liable to pay to the authority an amount in respect of council tax for the period to which the assumption relates; or
  - (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period.
- 10 (1) Regulations under this Schedule may include, as regards a case where, in respect of a particular dwelling, persons would be jointly and severally liable to pay to an

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authority an amount in respect of council tax for a particular day if the dwelling were not or had not been on that day a relevant dwelling for the purposes of paragraph 8 above, provision equivalent to that included under that paragraph subject to any modifications the Secretary of State thinks fit.

(2) Regulations under this Schedule may include, as regards a case where, in respect of a particular dwelling, persons—

- (a) are or will be jointly and severally liable to pay to an authority an amount in respect of council tax for a particular period; or
- (b) would be so liable if the dwelling were not or had not been an exempt dwelling for that period,

provision equivalent to that included under paragraph 9 above subject to any modifications the Secretary of State thinks fit.

*Supply of information to authorities*

11 (1) Regulations under this Schedule may include provision that any person mentioned in sub-paragraph (2) below shall supply to a billing authority such information as fulfils the following conditions—

- (a) it is in the possession or control of the person concerned;
- (b) the authority requests the person concerned to supply it;
- (c) it is requested by the authority for the purpose of carrying out its functions under Part I of this Act; and
- (d) it does not fall within any prescribed description of information which need not be supplied.

[<sup>F48</sup>(1A) Information may be prescribed under sub-paragraph (1)(d) by reference to—

- (a) how the person concerned came to be in possession or control of the information;
- (b) the purpose for which it is requested by the authority.]

(2) The persons referred to in sub-paragraph (1) above are—

- (a) any other authority;
- (b) any precepting authority;
- (c) the electoral registration officer for any area in Great Britain; and
- (d) any community charges registration officer.

(3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

(4) In this paragraph and paragraph 12 below references to any community charges registration officer shall be construed—

- (a) in relation to such officers in England or Wales, in accordance with section 26 of the 1988 Act; and
- (b) in relation to such officers in Scotland, in accordance with section 12 of the 1987 Act.

**Textual Amendments**

**F48** Sch. 2 para. 11(1A) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 17(3)



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- 12 (1) Regulations under this Schedule may include provision that any person mentioned in sub-paragraph (2) below shall supply to a [<sup>F49</sup>local]authority such information as fulfils the following conditions—
- (a) it is in the possession or control of the person concerned;
  - (b) the authority request the person concerned to supply it;
  - (c) it is requested by the authority for the purpose of carrying out their functions under Part II of this Act; and
  - (d) it does not fall within any prescribed description of information which need not be supplied.
- [<sup>F50</sup>(1A) Information may be prescribed under sub-paragraph (1)(d) by reference to—
- (a) how the person concerned came to be in possession or control of the information;
  - (b) the purpose for which it is requested by the authority.]
- (2) The persons referred to in sub-paragraph (1) above are—
- (a) any other authority;
  - [<sup>F51</sup>(b) any district council;]
  - (c) the electoral registration officer for any area in Great Britain;
  - (d) any community charges registration officer;
  - (e) the local assessor for the [<sup>F52</sup>levying] authority’s area; and
  - (f) any housing body operating in the [<sup>F52</sup>levying] authority’s area.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

#### Textual Amendments

- F49** Word in Sch. 2 para. 12(1) substituted (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(16)(b)** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(c)**
- F50** Sch. 2 para. 12(1A) inserted (31.10.2012) by **Local Government Finance Act 2012 (c. 17), s. 17(4)**
- F51** Sch. 2 para. 12(2)(b) repealed (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(d)(iv)**
- F52** Words in Sch. 2 para. 12(2)(e)(f) repealed (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14**. (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(d)(iv)**

- 13 (1) Regulations under this Schedule may include provision that—
- (a) a registrar of births and deaths in England and Wales shall supply to any appropriate billing authority which is prescribed such particulars of such deaths as may be prescribed;
  - (b) the Registrar General for England and Wales shall supply to any billing authority which is prescribed such particulars of such deaths as may be prescribed.
- (2) Regulations under this Schedule may include provision that—
- (a) a district registrar in Scotland shall supply to any appropriate [<sup>F53</sup>local] authority which is prescribed such particulars of such deaths as may be prescribed;

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- (b) the Registrar General for Scotland shall supply to any [<sup>F53</sup>local] authority which is prescribed such particulars of such deaths as may be prescribed.
- (3) The regulations may include provision as to the times at which and the manner in which the particulars are to be supplied.
- (4) For the purposes of this paragraph—
  - (a) an appropriate billing authority, in relation to a registrar of births and deaths, is a billing authority whose area includes all or part of, or falls within, the registrar’s sub-district;
  - (b) an appropriate [<sup>F53</sup>local] authority, in relation to a district registrar, is a [<sup>F53</sup>local] authority whose area includes all or part of, or falls within, the registrar’s registration district.

#### Textual Amendments

**F53** Word in each place it occurs in Sch. 2 para. 13 substituted (S.) (16.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(16)(c)** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(c)**

- 14 (1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—
  - (a) the Secretary of State;
  - (b) any appropriate precepting authority; or
  - (c) any appropriate levying body,
 to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.
- (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.
- (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.
- (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has power to issue a precept to the billing authority.
- (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
  - (a) it has power to issue a levy or special levy to the billing authority; or
  - (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority.
- 15 (1) Regulations under this Schedule may include provision that no duty of confidentiality shall prevent the Secretary of State from disclosing relevant information to an authority.

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- (2) For the purposes of this paragraph information is relevant information if—
- (a) it was obtained by the Secretary of State in exercising his functions under the Social Security Acts [<sup>F54</sup>or Part 4 of the Welfare Reform Act 2012];
  - (b) the Secretary of State believes it would be useful to the authority in exercising its functions under Part I or II of this Act; and
  - (c) it falls within a prescribed description.

#### Textual Amendments

**F54** Words in Sch. 2 para. 15(2)(a) inserted (8.4.2013) by [The Personal Independence Payment \(Supplementary Provisions and Consequential Amendments\) Regulations 2013 \(S.I. 2013/388\)](#), reg. 2, [Sch. para. 7\(4\)](#)

- [<sup>F55</sup>15A(1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
- (2) The following are qualifying persons for the purpose of this paragraph—
- (a) a billing authority in England;
  - (b) a person authorised to exercise any function of such an authority relating to council tax;
  - (c) a person providing services to such an authority relating to council tax.
- (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.
- (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
- (5) In this paragraph—  
“Revenue and Customs official”,  
“the Revenue and Customs”, and  
“function of the Revenue and Customs”,  
have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005.

#### Textual Amendments

**F55** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 17(2)

- 15B (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
- (2) The following are qualifying persons for the purpose of this paragraph—
- (a) a billing authority in Wales;
  - (b) a person authorised to exercise any function of such an authority relating to council tax;
  - (c) a person providing services to such an authority relating to council tax.

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- (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.
- (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
- (5) In this paragraph—
  - “Revenue and Customs official”, “the Revenue and Customs” and “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005;
  - “prescribed” means prescribed by regulations made by the Welsh Ministers.
- (6) Regulations under this paragraph must not be made except with the consent of the Commissioners for Her Majesty's Revenue and Customs.
- (7) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

#### **Textual Amendments**

**F55** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 17(2)

- 15C
- (1) A Revenue and Customs official may supply information which is held by the Revenue and Customs in connection with a function of the Revenue and Customs to a qualifying person for prescribed purposes relating to council tax.
  - (2) The following are qualifying persons for the purpose of this paragraph—
    - (a) a local authority;
    - (b) a person authorised to exercise any function of such an authority relating to council tax;
    - (c) a person providing services to such an authority relating to council tax.
  - (3) Information supplied under this paragraph may be used for another prescribed purpose relating to council tax.
  - (4) Information supplied under this paragraph may be supplied to another qualifying person for a prescribed purpose relating to council tax (whether or not that is a purpose for which it was supplied).
  - (5) In this paragraph—
    - “Revenue and Customs official”, “the Revenue and Customs” and “function of the Revenue and Customs” have the same meaning as in section 18 of the Commissioners for Revenue and Customs Act 2005;
    - “prescribed” means prescribed by regulations made by the Scottish Ministers.
  - (6) Regulations under this paragraph must not be made except with the consent of the Commissioners for Her Majesty's Revenue and Customs.
  - (7) Regulations under this paragraph—
    - (a) are subject to the negative procedure; and
    - (b) may make—

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- (i) different provision for different purposes, including different provision for different areas or for different authorities, and
- (ii) such incidental, consequential, transitional or supplementary provision as the Scottish Ministers think necessary or expedient.

#### Textual Amendments

**F55** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(2\)](#)

- 15D (1) A person to whom sub-paragraph (2) applies is guilty of an offence if the person discloses without lawful authority any information—
- (a) which comes to the person by virtue of paragraph 15A, 15B or 15C, and
  - (b) which relates to a particular person.
- (2) This sub-paragraph applies to—
- (a) a qualifying person for the purpose of paragraph 15A, 15B or 15C;
  - (b) a person who is or has been a director, member of the committee of management, manager, secretary or other similar officer of a person within paragraph (a);
  - (c) a person who is or has been an employee of such a person.
- (3) A person guilty of an offence under this paragraph is liable—
- (a) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine, or both;
  - (b) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum, or both.
- (4) It is not an offence under this paragraph—
- (a) to disclose information in the form of a summary or collection of information so framed as not to enable information relating to any particular person to be identified from it;
  - (b) to disclose information which has previously been disclosed to the public with lawful authority.
- (5) It is a defence for a person (“D”) charged with an offence under this paragraph to prove that at the time of the alleged offence—
- (a) D believed that D was making the disclosure in question with lawful authority and had no reasonable cause to believe otherwise, or
  - (b) D believed that the information in question had previously been disclosed to the public with lawful authority and had no reasonable cause to believe otherwise.
- (6) For the purposes of this paragraph, “lawful authority” has the meaning given by section 123 of the Social Security Administration Act 1992.
- (7) In relation to an offence under this paragraph committed in England and Wales before the commencement of section 154(1) of the Criminal Justice Act 2003 (increase in maximum term that may be imposed on summary conviction of offence triable either way) the reference in sub-paragraph (3)(b) to 12 months is to be taken as a reference to 6 months.]

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#### Textual Amendments

**F55** Sch. 2 paras. 15A-15D inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(2\)](#)

#### *Supply of information by authorities*

- 16 (1) Regulations under this Schedule may include provision that (so far as it does not have power to do so apart from the regulations) an authority may supply relevant information to another authority, even if it is not requested to supply the information.
- (2) For the purposes of this paragraph information is relevant information if—
- (a) it was obtained by the first-mentioned authority in exercising its functions under Part I or II of this Act;
  - (b) it believes it would be useful to the other authority in exercising its functions under either of those Parts; and
  - (c) it does not fall within any prescribed description of information which is not to be supplied.
- [<sup>F56</sup>(3) Information may be prescribed under sub-paragraph (2)(c) by reference to—
- (a) how the first-mentioned authority obtained the information;
  - (b) the purpose for which the first-mentioned authority believes that the information would be useful to the other authority.]

#### Textual Amendments

**F56** Sch. 2 para. 16(3) inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 17\(5\)](#)

- 17 (1) Regulations under this Schedule may include provision that an authority—
- (a) may supply relevant information to any person who requests it for a purpose not relating to Part I or II of this Act; and
  - (b) may charge a prescribed fee for supplying the information.
- (2) For the purposes of sub-paragraph (1) above information is relevant information if—
- (a) it was obtained by the authority for the purpose of carrying out its functions under Part I or II of this Act; and
  - (b) it is not personal information.
- (3) For the purposes of sub-paragraph (2) above personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the authority; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.

#### *Use of information by authorities*

- 18 Regulations under this Schedule may include provision that, in carrying out its functions under Part I or II of this Act, an authority may use information which—
- (a) is obtained under any other enactment; and
  - (b) does not fall within any prescribed description of information which cannot be used.

*Status: Point in time view as at 05/09/2018.*

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- [<sup>F57</sup>18A(1)] [<sup>F58</sup>A billing][<sup>F58</sup>An] authority may use information it has obtained for the purpose of carrying out its functions under Part 1 [<sup>F59</sup>or Part 2] of this Act for the purpose of—
- (a) identifying vacant dwellings, or
  - (b) taking steps to bring vacant dwellings back into use.
- (2) The power under sub-paragraph (1) above, so far as relating to personal information, extends only to information which consists of an individual’s name or an address or number for communicating with him.
- (3) In this paragraph—
- “personal information” means information which relates to an individual (living or dead) who can be identified—
- (a) from that information, or
  - (b) from that information and other information of the authority,
- and includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual;
- “vacant dwelling” means a dwelling in which no one lives and which is substantially unfurnished.]

#### Textual Amendments

**F57** Sch. 2 para. 18A inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 85](#)

**F58** Word in Sch. 2 para. 18A(1) substituted (S.) (7.10.2011) by [Housing \(Scotland\) Act 2010 \(asp 17\), ss. 157\(1\)\(a\), 166\(2\); S.S.I. 2011/339, art. 2](#)

**F59** Words in Sch. 2 para. 18A(1) inserted (S.) (7.10.2011) by [Housing \(Scotland\) Act 2010 \(asp 17\), ss. 157\(1\)\(b\), 166\(2\); S.S.I. 2011/339, art. 2](#)

#### *Arrangements with Scottish housing bodies*

- 19 (1) Subject to sub-paragraph (3) below, a [<sup>F60</sup>local] authority may make arrangements with a housing body for the exercise by that body on behalf of the authority of any of—
- (a) the authority’s functions under or by virtue of this Schedule or Schedule 3 or 8 to this Act; or
  - (b) the authority’s responsibilities as regards council tax benefit in pursuance of Part VII of the <sup>M12</sup>Social Security Contributions and Benefits Act 1992.
- (2) Arrangements under sub-paragraph (1) above may, without prejudice to the generality of that sub-paragraph—
- (a) provide that a housing body may accept service of a notice under section 81(4) of this Act on behalf of a [<sup>F60</sup>local] authority and may exercise the functions of that authority under subsections (7) and (8) of that section;
  - (b) provide as to the terms upon which, instalments by which and manner in which council tax is to be payable to and collected and recovered by the body.
- [<sup>F61</sup>(3) Arrangements made under this paragraph for the exercise of functions under Schedule 8 to this Act may not include arrangements for the exercise of functions under paragraph 2(1)(a) of that Schedule.]
- (4) Every person by whom council tax is payable to a housing body under arrangements under this paragraph shall pay it to the body in accordance with those arrangements.

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- (5) Arrangements under sub-paragraph (1) above shall be on such terms as may be agreed between the [<sup>F60</sup>local] 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 [<sup>F60</sup>local] authority wish to make arrangements under sub-paragraph (1) above with a housing body but that body has not agreed to enter into them, he may, by regulations made after consultation with the authority and the body, require the body to do so.
- (7) No document issued by a housing body in pursuance of an arrangement made under this paragraph to a person liable to pay council tax or any instalment of council tax shall contain or refer to arrangements for any payment other than—
- (a) the payment of any council tax instalment;
  - [<sup>F62</sup>(b) the payment of any council water charge; or]
  - (c) the payment of any council tax benefit in pursuance of Part VII of the <sup>M13</sup>Social Security Contributions and Benefits Act 1992.

#### Textual Amendments

- F60** Words in Sch. 2 para. 19 substituted (S.) (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(16)(d)(i)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F61** Sch. 2 para. 19(3) substituted (S.) (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(d)(ii)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F62** Sch. 2 para. 19(7)(b) repealed (S.) (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(b)(d)**

#### Marginal Citations

- M12** 1992 c. 4.  
**M13** 1992 c. 4.

### Supplemental

- 20 In this Schedule—
- (a) any reference to a payment on account of an amount, however expressed, is to any payment (whether interim, final or sole) in respect of the amount; and
  - (b) any reference to a managing agent, in relation to a dwelling, is to a person authorised to arrange lettings of the dwelling.
- [<sup>F63</sup>21 (1) [<sup>F64</sup>This paragraph applies where—
- (a) a billing authority in England or a specified authority (within the meaning of Schedule 1B) in Wales makes a council tax reduction scheme, or
  - (b) a billing authority exercises the power under section 13A(1)(c) by determining a class of case in which liability is to be reduced.]
- (2) Where [<sup>F65</sup> the scheme or] the determination provides for liability to be reduced to nil, any dwelling in relation to which the reduction applies shall be treated for the purposes of this Schedule as an exempt dwelling.
- (3) Where [<sup>F65</sup> the scheme or] the determination provides for liability to be reduced otherwise than to nil, any amount in relation to which the reduction applies shall be



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treated for the purposes of this Schedule as subject to a discount equal to the amount of the reduction.]

#### Textual Amendments

- F63** Sch. 2 para. 21 inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 53\(3\)](#)
- F64** Sch. 2 para. 21(1) substituted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 7\(2\)](#)
- F65** Words in Sch. 2 para. 21(2)(3) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 7\(3\)](#)

- [<sup>F66</sup>22 (1) This paragraph applies where a local authority establishes an energy efficiency discount scheme under section 80A.
- (2) Where, under an energy efficiency discount scheme, the amount which a person is liable to pay in respect of council tax is reduced, any amount in relation to which the reduction applies is to be treated for the purposes of this schedule as subject to a discount equal to the amount of the reduction.]

#### Textual Amendments

- F66** Sch. 2 para. 22 inserted (S.) (1.4.2010) by [Climate Change \(Scotland\) Act 2009 \(asp 12\)](#), [ss. 65\(3\), 100\(2\)](#) (with s. 95); [S.S.I. 2009/341](#), [art. 2\(3\)](#)

## SCHEDULE 3

Sections 14(2) and 97(4).

### PENALTIES

#### *Failure to supply information to or notify billing authority*

- 1 (1) Where a person is requested by a billing authority to supply information under any provision included in regulations under paragraph 2, 3, 9 or 10(2) of Schedule 2 to this Act, the authority may impose a penalty of [<sup>F67</sup>£70 ]on him if—
- (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (2) In any case where—
- (a) a person is required by any provision included in regulations under paragraph 4, 5, 9 or 10(2) of Schedule 2 to this Act to notify a billing authority; and
  - (b) he fails without reasonable excuse to notify the authority in accordance with the provision,
- the authority may impose a penalty of [<sup>F68</sup>£70 ]on him.
- (3) Where a penalty has been imposed on a person under sub-paragraph (1) above and he is requested by the authority again to supply the same information under the same provision, the authority may impose a further penalty of [<sup>F69</sup>£280 ]on him if—
- (a) he fails to supply the information in accordance with the provision; or

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- (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (4) Sub-paragraph (3) above applies each time the authority repeats a request.
- (5) A penalty under this paragraph shall be paid to the authority imposing it.
- (6) An authority may quash a penalty imposed by it under this paragraph.

#### Textual Amendments

- F67** Sum in Sch. 3 para. 1(1) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(2)**
- F68** Sum in Sch. 3 para. 1(2) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(2)**
- F69** Sum in Sch. 3 para. 1(3) substituted (1.5.2008) by [Local Government Finance \(England\) \(Substitution of Penalties\) Order 2008 \(S.I. 2008/981\)](#), arts. 1(1), **2(3)**

#### *Failure to supply information to or notify levying authority*

- 2 (1) Where a person is requested by a [<sup>F70</sup>local]authority to supply information under any provision included in regulations under paragraph 2, 3, 9 or 10(2) of Schedule 2 or paragraph 5 of Schedule 8 to this Act, the authority may impose a penalty of £50 on him if—
  - (a) he fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- [<sup>F71</sup>(1A) Where a person is requested by a local authority to supply information under any provision included in regulations under paragraph 4(5B) of Schedule 2, the authority may impose on the person a penalty not exceeding £500 if—
  - (a) the person fails to supply the information in accordance with the provision; or
  - (b) in purported compliance with the provision the person knowingly supplies information which is inaccurate in a material particular.]
- (2) In any case where—
  - (a) a person is required by any provision included in regulations under paragraph [<sup>F72</sup>4][<sup>F72</sup>4(5)] , 5, 9 or 10(2) of Schedule 2 to this Act to notify a [<sup>F70</sup>local]authority; and
  - (b) he fails to notify the authority in accordance with the provision,
 the authority may impose a penalty of £50 on him.
- [<sup>F73</sup>(2A) A local authority may impose on a person a penalty not exceeding £500 in any case where—
  - (a) the person is required by any provision included in regulations under paragraph 4(5A) of Schedule 2 to notify the authority; and
  - (b) the person fails to notify the authority in accordance with the provision.]
- (3) Where a penalty has been imposed on a person under sub-paragraph (1) [<sup>F74</sup>or (1A)] above and he is requested by the authority again to supply the same information under the same provision, the authority may impose a further penalty of £200[<sup>F75</sup>, or

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of an amount not exceeding £500 if the request is under any provision included in regulations under paragraph 4(5B) of Schedule 2,] on him if—

- (a) he fails to supply the information in accordance with the provision; or
- (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.

- (4) Sub-paragraph (3) above applies each time the authority repeats a request.
- (5) A penalty under this paragraph shall be paid to the authority imposing it.
- (6) If, after the imposition of a penalty under this paragraph but before the making of an appeal under paragraph 3 below against that imposition, the [F70]ocal]authority are satisfied that the person upon whom the penalty was imposed had a reasonable excuse for his failure, they may revoke the imposition of the penalty.

#### Textual Amendments

- F70** Words in Sch. 3 para. 2 substituted (S.) (1.4.1996) 1994 c. 39, s. 180(1), **Sch. 13 para. 176(17)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F71** Sch. 3 para. 2(1A) inserted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\)](#), **ss. 3(5)(a)**, 5(1)
- F72** Word in Sch. 3 para. 2(2)(a) substituted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\)](#), **ss. 3(5)(b)**, 5(1)
- F73** Sch. 3 para. 2(2A) inserted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\)](#), **ss. 3(5)(c)**, 5(1)
- F74** Words in Sch. 3 para. 2(3) inserted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\)](#), **ss. 3(5)(d)(i)**, 5(1)
- F75** Words in Sch. 3 para. 2(3) inserted (S.) (5.12.2012) by [Local Government Finance \(Unoccupied Properties etc.\) \(Scotland\) Act 2012 \(asp 11\)](#), **ss. 3(5)(d)(ii)**, 5(1)

#### General

- 3 (1) A person may appeal to a valuation tribunal if he is aggrieved by the imposition on him of a penalty under paragraph 1 above.
- [F76(1A) A person (“P”) may appeal to a valuation tribunal if aggrieved by the imposition on P of a penalty under regulations under section 14C, unless P agreed to the imposition of the penalty as an alternative to criminal proceedings being taken against P in respect of the act or omission to which the penalty relates.]
- (2) A person may appeal to a valuation appeal committee if he is aggrieved by the imposition on him of a penalty under paragraph 2 above.
- (3) Where a penalty is imposed on a person under paragraph 1 or 2 above, and he alleges that there is no power in the case concerned to impose a penalty of the amount imposed, he may appeal under sub-paragraph (1) or (2) above against the imposition.
- [F77(4) Where a penalty is imposed on a person (“P”) under regulations under section 14C, and P alleges that there is no power in the case concerned to impose a penalty of the amount imposed, P may appeal to a valuation tribunal under this sub-paragraph against the imposition.]

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#### Textual Amendments

**F76** Sch. 3 para. 3(1A) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(6\)](#)

**F77** Sch. 3 para. 3(4) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(7\)](#)

- 4 Where a person is convicted of an offence, the conduct by reason of which he is convicted shall not also allow a penalty to be imposed under paragraph 1 or 2 above.
- 5 (1) If it appears to the Treasury that there has been a change in the value of money since the passing of this Act or (as the case may be) the last occasion when the power conferred by this paragraph was exercised, they may by order substitute for any sum for the time being specified in paragraph 1 or 2 above such other sum as appears to them to be justified by the change.
- (2) An order under this paragraph shall not apply in relation to any failure which began or anything done before the date on which the order comes into force.

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

**C2** Sch. 3 para. 5(1) functions transferred (W.) (24.5.2018) by [The Welsh Ministers \(Transfer of Functions\) Order 2018 \(S.I. 2018/644\), arts. 1\(1\), 31](#)

- 6 (1) The Secretary of State may make regulations containing provision as to the collection of amounts payable as penalties under paragraph 1 or 2 above [<sup>F78</sup> or under regulations under section 14C].
- (2) The regulations may include provision for the collection of such amounts (including provision about instalments and notices) which is equivalent to that made in regulations under paragraphs 2 and 3 of Schedule 2 to this Act for the collection of amounts persons are liable to pay in respect of council tax subject to any modifications the Secretary of State thinks fit.
- (3) The regulations may include provision that, where the imposition of a penalty is subject to an appeal, no amount shall be payable in respect of the penalty while the appeal is outstanding.
- (4) The regulations may include rules for ascertaining whether an imposition is subject to an appeal, and whether an appeal is outstanding; and the regulations may treat an appeal as outstanding unless it is finally disposed of or abandoned or fails for non-prosecution.
- (5) The regulations may include provisions dealing with any case where a penalty under paragraph 1 or 2 above [<sup>F79</sup> or under regulations under section 14C] is quashed or revoked, and may in particular provide for the repayment of an amount or the allowance of an amount by way of deduction against a sum due.
- (6) In the application of this paragraph to England and Wales, any reference to an appeal includes a reference to an arbitration in pursuance of regulations made under paragraph 4 of Schedule 11 to the 1988 Act (valuation tribunals).

#### Textual Amendments

**F78** Words in Sch. 3 para. 6(1) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\), s. 14\(8\)](#)

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**F79** Words in Sch. 3 para. 6(5) inserted (E.W.) (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), s. 14(8)

## SCHEDULE 4

Section 14(3).

### ENFORCEMENT: ENGLAND AND WALES

#### *Regulations for recovery of sums payable*

- 1 (1) The Secretary of State may make regulations in relation to the recovery<sup>F80</sup>, otherwise than under Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (taking control of goods),] of any sum which has become payable to a billing authority under any provision included in regulations under—
- (a) paragraph 2, 3 or 6(2) or (3) of Schedule 2 to this Act; or
  - (b) paragraph 6 of Schedule 3 to this Act,
- and has not been paid.
- (2) The Secretary of State may also make regulations in relation to the recovery<sup>F81</sup>, otherwise than under Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (taking control of goods),] of any sum which has become payable (by way of repayment) to a person other than a billing authority under any provision included in regulations under paragraph 2, 3 or 6(2) or (3) of Schedule 2 to this Act and has not been paid.
- (3) References in sub-paragraphs (1) and (2) above to a sum which has become payable and has not been paid include references to a sum forming part of a larger sum which has become payable and the other part of which has been paid.

#### **Textual Amendments**

**F80** Words in Sch. 4 para. 1(1) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(2\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

**F81** Words in Sch. 4 para. 1(2) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(2\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

#### *Provision which may be made*

- 2 (1) Regulations under sub-paragraph (1) of paragraph 1 above may make, in relation to the recovery of any sum falling within that sub-paragraph which a person is solely liable to pay, any such provision as is authorised by the following paragraphs of this Schedule.
- (2) Regulations under that sub-paragraph may make, in relation to any sum falling within that sub-paragraph which persons are jointly and severally liable to pay, provision equivalent to any so authorised subject to any modifications the Secretary of State thinks fit.
- (3) Regulations under sub-paragraph (2) of that paragraph may provide that any sum falling within that sub-paragraph shall be recoverable in a court of competent jurisdiction.

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### *Liability orders*

- 3 (1) Regulations under paragraph 1(1) above may provide that—
- (a) the authority concerned may apply to a magistrates’ court for an order (a “liability order”) against the person by whom the sum is payable;
  - (b) the magistrates’ court shall make the order if it is satisfied that the sum has become payable by the person concerned and has not been paid.
- (2) The regulations may include provision that the order shall be made in respect of an amount equal to the aggregate of—
- (a) the sum payable; and
  - (b) a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs incurred in obtaining the order.
- (3) The regulations may include provision that, where the sum payable is paid after the order has been applied for but before it is made, the magistrates’ court shall nonetheless make the order in respect of a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs incurred in applying for it.
- (4) The regulations may include—
- (a) provision prescribing steps to be taken before an application may be made;
  - (b) provision that no application may be made after a prescribed period has expired;
  - (c) provision prescribing the procedure to be followed for the initiation of an application (which may include provision as to form);
  - (d) provision prescribing the procedure to be followed in dealing with an application;
  - (e) provision prescribing the form and contents of an order.

### *Information*

- 4 (1) Regulations under paragraph 1(1) above may provide that where a magistrates’ court has made a liability order against a person (“the debtor”) he shall, during such time as the amount in respect of which the order was made remains wholly or partly unpaid, be under a duty to supply relevant information to the authority concerned.
- (2) For the purposes of this paragraph relevant information is such information as fulfils the following conditions—
- (a) it is in the debtor’s possession or control;
  - (b) the authority requests him to supply it; and
  - (c) it falls within a prescribed description of information.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

### *Attachment of earnings etc.*

- 5 (1) Regulations under paragraph 1(1) above may provide that where a magistrates’ court has made a liability order against a person (“the debtor”) and the debtor is an individual—
- (a) the authority concerned may make an order (an “attachment of earnings order”) to secure the payment of [<sup>F82</sup>the appropriate amount] ;

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- (b) such an order shall be expressed to be directed to a person who has the debtor in his employment, and shall operate as an instruction to such a person to make deductions from the debtor's earnings and to pay the amounts deducted to the authority;
- (c) the authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment; and
- (d) a person who has the debtor in his employment shall comply with the order if a copy of it is served on him.

[<sup>F83</sup>(1A) For the purposes of this paragraph the appropriate amount is the aggregate of—

- (a) any outstanding sum which is or forms part of the amount in respect of which the liability order was made [<sup>F84</sup>(unless paragraph (b) applies);]

[<sup>F85</sup>(b) where a person authorised to act under the power conferred by section 14(4) (power to use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007) has reported to the authority concerned that he was unable (for whatever reason) to find sufficient goods of the debtor to pay the amount outstanding—

- (i) the amount outstanding at the time when the attachment of earnings order is made, and]
- (ii) if the authority has applied for the issue of a warrant committing the debtor to prison under provision included by virtue of paragraph 8 below, a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs of the application.

(2) The regulations may include—

- (a) provision allowing an attachment of earnings order to be varied;
- (b) provision requiring a person who has the debtor in his employment to comply with the order as varied if a copy of the order as varied is served on him;
- (c) provision requiring an order to be in a prescribed form;
- (d) provision requiring an order to specify the sum to which the order relates, the rate at which the debtor's earnings are to be applied to meet the sum, and such other particulars as may be prescribed;
- (e) rules about the rate which may be so specified;
- (f) provision allowing the person who deducts and pays amounts under the order to deduct from the debtor's earnings prescribed sums, or sums determined in accordance with prescribed rules, towards his administrative costs;
- (g) provision requiring the person who deducts and pays amounts under the order to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums (including sums towards administrative costs) deducted up to the time of the notification or of the total amount of sums (including sums towards such costs) that will fall to be deducted after that time;
- (h) provision requiring any person on whom a copy of the order is served to notify the authority in a prescribed manner and within a prescribed period if he does not have, or subsequently ceases to have, the debtor in his employment;
- (i) provision that, where the whole amount to which the order relates has been paid, the authority shall give notice of that fact to any person who appears to it to have the debtor in his employment and who has been served with a copy of the order;

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- (j) provision allowing or requiring an order to be discharged.
- (3) The regulations may include provision that while an attachment of earnings order is in force—
- (a) the debtor shall from time to time notify the authority concerned, in a prescribed manner and within a prescribed period, of each occasion when he leaves any employment or becomes employed or re-employed, and shall include in such a notification a statement of his earnings and expected earnings from the employment concerned and of such other matters as may be prescribed;
  - (b) any person who becomes the debtor’s employer and knows that the order is in force and by what authority it was made shall notify the authority concerned, in a prescribed manner and within a prescribed period, that he is the debtor’s employer, and shall include in such a notification a statement of the debtor’s earnings and expected earnings from the employment concerned and of such other matters as may be prescribed.
- (4) The regulations may include provision with respect to the priority to be accorded as between—
- (a) two or more orders made under the regulations;
  - (b) orders made under the regulations and orders made under the <sup>M14</sup>Attachment of Earnings Act 1971 or the <sup>M15</sup>Child Support Act 1991.
- (5) The regulations may include provision that a person may appeal to a magistrates’ court if he is aggrieved by the making or the terms of an attachment of earnings order, or there is a dispute whether payments constitute earnings or as to any other prescribed matter relating to the order.
- (6) The regulations may include—
- (a) provision prescribing the procedure to be followed for initiating an appeal;
  - (b) provision prescribing the procedure to be followed in dealing with an appeal;
  - (c) provision as to the powers of the court (which may include provision as to the quashing of an attachment of earnings order or the variation of the terms of such an order).
- (7) The provisions of this paragraph (except sub-paragraphs (3) and (4)(b) above) shall apply to elected members of billing authorities or relevant precepting authorities as they apply to persons in employment; and for the purposes of the application of those provisions in relation to any such members—
- (a) any reference to a person having the debtor in his employment shall be construed as a reference to such an authority having the debtor as an elected member; and
  - (b) any reference to the debtor’s earnings shall be construed as a reference to allowances payable to the debtor by such an authority.
- (8) For the purposes of sub-paragraph (7) above—
- (a) a relevant precepting authority is a major precepting authority other than the Receiver for the Metropolitan Police District; and
  - (b) a person is an elected member of a relevant precepting authority other than a county council if he is appointed to the authority by a constituent council of which he is an elected member.



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[ In this paragraph “the amount outstanding” has the meaning given by paragraph <sup>F86</sup>(9) 50(3) of Schedule 12 to the Tribunals, Courts and Enforcement Act 2007.]

#### Textual Amendments

- F82** Words in Sch. 4 para. 5(1)(a) substituted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 80\(2\)](#)
- F83** Sch. 4 para. 5(1A) inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 80\(3\)](#)
- F84** Words in Sch. 4 para. 5(1A)(a) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 107\(3\)\(a\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F85** Words in Sch. 4 para. 5(1A)(b) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 107\(3\)\(b\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F86** Sch. 4 para. 5(9) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\), s. 148, Sch. 13 para. 107\(3\)\(c\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

#### Marginal Citations

- M14** 1971 c. 32.
- M15** 1991 c. 48.

#### *Deductions from income support*

- 6 (1) Regulations under paragraph 1(1) above may provide that where a magistrates’ court has made a liability order against a person (“the debtor”) and the debtor is entitled to [<sup>F87</sup>universal credit] income support [<sup>F88</sup>, a jobseeker’s allowance [<sup>F89</sup>, state pension credit or an employment and support allowance]]<sup>F90</sup> . . . —
- (a) the authority concerned may apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of [<sup>F91</sup>that benefit], in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made; and
- (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
- (2) The regulations may include—
- (a) provision allowing or requiring adjudication as regards an application, and provision as to [<sup>F92</sup>appeals to appeal tribunals constituted under Chapter 1 of Part 1 of the Social Security Act 1998 and decisions under section 9 or 10 of that Act];
- (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of [<sup>F93</sup>universal credit] income support [<sup>F94</sup>, a jobseeker’s allowance [<sup>F95</sup>, state pension credit or an employment and support allowance]] do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
- (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
- (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.

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### Textual Amendments

- F87** Words in Sch. 4 para. 6(1) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 2 para. 33\(2\)\(a\)](#); S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F88** Words in Sch. 4 para. 6(1) substituted (2.7.2002 for specified purposes, otherwise 6.10.2003) by [State Pension Credit Act 2002 \(c. 16\)](#), ss. 14, 22(3), [Sch. 2 Pt. 3 para. 33\(2\)](#); S.I. 2002/1691, [art. 2](#); S.I. 2003/1766, [art. 2](#)
- F89** Words in Sch. 4 para. 6(1) substituted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(2), [Sch. 3 para. 11\(2\)\(a\)](#); S.I. 2008/787, art. 2(4)(f)
- F90** Words in Sch. 4 para. 6(1) omitted (22.4.1996 and repealed 7.10.1996) by 1995 c. 18, s. 41(4),(5) Sch. 2 para. 75(2)(b), Sch. 3; S.I. 1996/1126, [art. 2\(a\)\(b\)](#) and S.I. 1996/2208, [art. 2\(b\)](#)
- F91** Words in Sch. 4 para. 6(1)(a) substituted (22.4.1996) by 1995 c. 18, s. 41(4), [Sch. 2 para. 75\(2\)\(c\)](#); S.I. 1996/1126, [art. 2\(a\)\(b\)](#)
- F92** Words in Sch. 4 para. 6(2)(a) substituted (18.10.1999 for certain purposes (subject to transitional provisions in Schs. 16-18 of S.I. 1999/2860), 29.11.1999 for further specified purposes (subject to transitional provisions in Schs. 21-23 of S.I. 1999/3178) and otherwise prosp.) by 1998 c. 14, ss. 86(1), 87, [Sch. 7 para. 117](#); S.I. 1999/2860, arts. 2(c), 5, [Sch. 1](#); S.I. 1999/3178, art. 2(1), [Sch. 1](#)
- F93** Words in Sch. 4 para. 6(2)(b) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 2 para. 33\(2\)\(b\)](#); S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F94** Words in Sch. 4 para. 6(2)(b) substituted (2.7.2002 for specified purposes, otherwise 6.10.2003) by [State Pension Credit Act 2002 \(c. 16\)](#), ss. 14, 22(3), [Sch. 2 Pt. 3 para. 33\(3\)](#); S.I. 2002/1691, [art. 2](#); S.I. 2003/1766, [art. 2](#)
- F95** Words in Sch. 4 para. 6(2)(b) substituted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\)](#), s. 70(2), [Sch. 3 para. 11\(2\)\(a\)](#); S.I. 2008/787, art. 2(4)(f)

### *Distress*

**F96**<sup>7</sup> .....

### Textual Amendments

- F96** Sch. 4 para. 7 repealed (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, Sch. 13 para. 107(4), [Sch. 23 Pt. 3](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

### *Commitment to prison*

- 8 (1) Regulations under paragraph 1(1) above may provide that—
- (a) where <sup>F97</sup>..., the debtor is an individual who has attained the age of 18 years, and [<sup>F98</sup>there are insufficient goods to satisfy an amount under section 14(4) ], the authority may apply to a magistrates' court for the issue of a warrant committing the debtor to prison;
  - (b) on such application being made the court shall (in the debtor's presence) inquire as to his means and inquire whether the failure to pay which has led to the application is due to his wilful refusal or culpable neglect;
  - (c) if (and only if) the court is of opinion that his failure is due to his wilful refusal or culpable neglect it may if it thinks fit issue a warrant of commitment against the debtor, or fix a term of imprisonment and postpone

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the issue of the warrant until such time and on such conditions (if any) as the court thinks just;

- (d) the warrant shall be made in respect of the relevant amount (within the meaning given by sub-paragraph (2) below);
- (e) the warrant shall state that amount;
- (f) the order in the warrant shall be that the debtor be imprisoned for a time specified in the warrant (which shall not exceed three months), unless the amount stated in the warrant is sooner paid;
- (g) the period of imprisonment shall be reduced by a prescribed amount in respect of part payment in prescribed circumstances;
- (h) a warrant may be directed to the authority concerned and to such other persons (if any) as the court issuing it thinks fit;
- (i) a warrant may be executed anywhere in England and Wales by any person to whom it is directed.

[<sup>F99</sup>(1A) In sub-paragraph (1) the reference to insufficient goods to satisfy an amount under section 14(4) is a reference to circumstances where a person authorised to act under the power conferred by section 14(4) (power to use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007) has reported to the authority concerned that he was unable (for whatever reason) to find sufficient goods of the debtor to pay the amount outstanding.]

(2) For the purposes of sub-paragraph (1) above the relevant amount is the aggregate of—

- [<sup>F100</sup>(a) the amount outstanding at the time when the warrant of commitment is issued; and]
- (b) a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of the costs of commitment.

(3) The regulations may include—

- (a) provision that a single warrant shall not be issued, under any provision included under this paragraph, against more than one person;
- (b) provision as to the form of a warrant;
- (c) provision allowing remission of payment where no warrant is issued or term of imprisonment fixed;
- (d) provision allowing an application to be renewed where no warrant is issued or term of imprisonment fixed;
- (e) provision that a statement in writing to the effect that wages of any amount have been paid to the debtor during any period, purporting to be signed by or on behalf of his employer, shall be evidence of the facts there stated;
- (f) provision that, for the purpose of enabling inquiry to be made as to the debtor's conduct and means, a justice of the peace may issue a summons to him to appear before a magistrates' court and (if he does not obey the summons) may issue a warrant for his arrest;
- (g) provision that, for the purpose of enabling such inquiry, a justice of the peace may issue a warrant for the debtor's arrest without issuing a summons;
- (h) provision as to the execution of a warrant for arrest (which may include provision allowing it to be executed anywhere in England and Wales).

[<sup>F101</sup>(4) In this paragraph “the amount outstanding” has the meaning given by paragraph 50(3) of Schedule 12 to the Tribunals, Courts and Enforcement Act 2007.]

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#### **Textual Amendments**

- F97** Words in Sch. 4 para. 8(1)(a) omitted (6.4.2014) by virtue of [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(5\)\(a\)\(i\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F98** Words in Sch. 4 para. 8(1)(a) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(5\)\(a\)\(ii\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F99** Sch. 4 para. 8(1A) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(5\)\(b\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F100** Sch. 4 para. 8(2)(a) substituted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(5\)\(c\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F101** Sch. 4 para. 8(4) inserted (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, [Sch. 13 para. 107\(5\)\(d\)](#) (with s. 89); S.I. 2014/768, art. 2(1)(b)

#### *Bankruptcy*

- 9 (1) Regulations under paragraph 1(1) above may provide that where a magistrates' court has made a liability order against a person ("the debtor") and the debtor is an individual, the amount due shall be deemed to be a debt for the purposes of section 267 of the <sup>M16</sup>Insolvency Act 1986 (grounds of creditor's petition).
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

#### **Marginal Citations**

**M16** 1986 c. 45.

#### *Winding up*

- 10 (1) Regulations under paragraph 1(1) above may provide that where a magistrates' court has made a liability order against a person ("the debtor") and the debtor is a company, the amount due shall be deemed to be a debt for the purposes of section 122(1)(f) of the Insolvency Act 1986 (winding up of companies by the court) or, as the case may be, section 221(5)(b) of that Act (winding up of unregistered companies).
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

#### *Charging orders*

- 11 (1) Regulations under paragraph 1(1)(a) above may provide that where a magistrates' court has made a liability order against a person ("the debtor") and prescribed conditions are fulfilled—
- (a) the authority concerned may apply to a court for an order (a "charging order") imposing, on any interest held by the debtor beneficially in the relevant dwelling, a charge for securing the due amount; and
  - (b) a charge imposed by a charging order shall have the like effect and shall be enforceable in the same courts and in the same manner as an equitable charge created by the debtor by writing under his hand.

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- (2) For the purposes of sub-paragraph (1) above the relevant dwelling is the dwelling in respect of which, at the time the application for the liability order was made, the debtor was liable to pay the sum falling within paragraph 1(1)(a) above.
- (3) For the purposes of sub-paragraph (1) above the due amount is the aggregate of—
- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made; and
  - (b) a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of costs connected with the charging order.
- (4) The regulations may include provision—
- (a) as to the court to which an application may be made (which may be the High Court or <sup>F102</sup>the county court);
  - (b) as to the factors to be considered by the court in deciding whether to make a charging order;
  - (c) requiring an order to specify the dwelling and interest concerned, and such other matters as may be prescribed;
  - (d) requiring an order to be in a prescribed form;
  - (e) allowing an order to be made absolutely or subject to conditions;
  - (f) as to the discharge or variation of an order.

**Textual Amendments**

**F102** Words in Sch. 4 para. 11(4) substituted (22.4.2014) by [Crime and Courts Act 2013 \(c. 22\), s. 61\(3\), Sch. 9 para. 52; S.I. 2014/954, art. 2\(c\) \(with art. 3\) \(with transitional provisions and savings in S.I. 2014/956, arts. 3-11\)](#)

<sup>F103</sup>11A Regulations under paragraph 1(1)(a) above may provide that two or more liability orders against the same person shall be treated as a single liability order for the purposes of provision included by virtue of paragraph 11 above if an application under such provision could be made in respect of each of them in relation to the same dwelling.]

**Textual Amendments**

**F103** Sch. 4 para. 11A inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\), s. 81](#)

*Relationship between remedies*

- 12 (1) As regards a case where a magistrates' court has made a liability order, regulations under paragraph 1(1) above may include provision that—
- (a) attachment of earnings may be resorted to more than once;
  - <sup>F104</sup>(aa) deductions from universal credit may be resorted to more than once;
  - (b) deductions from income support may be resorted to more than once;
  - <sup>F105</sup>(bb) deductions from state pension credit may be resorted to more than once;
  - <sup>F106</sup>(bc) deductions from an employment and support allowance may be resorted to more than once.]
  - <sup>F107</sup>(c) .....

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- (d) attachment of earnings [<sup>F108</sup>deductions from universal credit], deductions from income support [<sup>F109</sup>, deductions from state pension credit] [<sup>F110</sup>, deductions from an employment and support allowance] and [<sup>F111</sup>the power conferred by section 14(4)] (or any two of them) may be resorted to in any order or alternately (or both);
- (e) steps by way of attachment, deduction, [<sup>F112</sup>exercise of the power conferred by section 14(4)], commitment, bankruptcy, winding up or charging may not be taken while steps by way of another of those methods are being taken;
- (f) where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) the person concerned no steps, or no further steps, by way of attachment, deduction, [<sup>F113</sup>exercise of the power conferred by section 14(4)], bankruptcy or charging may be taken.

(2) Any reference in this paragraph to attachment of earnings includes a reference to attachment of allowances.

#### Textual Amendments

- F104** Sch. 4 para. 12(1)(aa) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by Welfare Reform Act 2012 (c. 5), s. 150(3), **Sch. 2 para. 33(3)(a)**; S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F105** Sch. 4 para. 12(1)(bb) inserted (2.7.2002 for specified purposes, otherwise 6.10.2003) by State Pension Credit Act 2002 (c. 16), ss. 14, 22(3), **Sch. 2 Pt. 3 para. 34(a)**; S.I. 2002/1691, art. 2; S.I. 2003/1766, art. 2
- F106** Sch. 4 para. 12(1)(bc) inserted (27.10.2008) by Welfare Reform Act 2007 (c. 5), s. 70(2), **Sch. 3 para. 11(2)(b)**; S.I. 2008/787, art. 2(4)(f)
- F107** Sch. 4 para. 12(1)(c) repealed (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, Sch. 13 para. 107(6)(a), **Sch. 23 Pt. 3** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F108** Words in Sch. 4 para. 12(1)(d) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by Welfare Reform Act 2012 (c. 5), s. 150(3), **Sch. 2 para. 33(3)(b)**; S.I. 2013/358, art. 2(1), Sch. 1 para. 21; S.I. 2013/983, art. 3(1)(b)(i)
- F109** Words in Sch. 4 para. 12(1)(d) inserted (2.7.2002 for specified purposes, otherwise 6.10.2003) by State Pension Credit Act 2002 (c. 16), ss. 14, 22(3), **Sch. 2 Pt. 3 para. 34(b)**; S.I. 2002/1691, art. 2; S.I. 2003/1766, art. 2
- F110** Words in Sch. 4 para. 12(1)(d) inserted (27.10.2008) by Welfare Reform Act 2007 (c. 5), s. 70(2), **Sch. 3 para. 11(2)(c)**; S.I. 2008/787, art. 2(4)(f)
- F111** Words in Sch. 4 para. 12(1)(d) substituted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 107(6)(b)** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F112** Words in Sch. 4 para. 12(1)(e) substituted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 107(6)(c)** (with s. 89); S.I. 2014/768, art. 2(1)(b)
- F113** Words in Sch. 4 para. 12(1)(f) substituted (6.4.2014) by Tribunals, Courts and Enforcement Act 2007 (c. 15), s. 148, **Sch. 13 para. 107(6)(d)** (with s. 89); S.I. 2014/768, art. 2(1)(b)

#### <sup>F114</sup>Quashing of liability orders

#### Textual Amendments

- F114** Sch. 4 para. 12A and preceding cross-heading inserted (18.11.2003) by Local Government Act 2003 (c. 26), s. 82

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- 12A Regulations under paragraph 1(1) above may provide—
- (a) that, where on an application by the authority concerned a magistrates' court is satisfied that a liability order should not have been made, it shall quash the order;
  - (b) that, where on an application to a magistrates' court for the quashing of a liability order, the court is satisfied that, had the original application been for a liability order in respect of a lesser sum payable, such an order could properly have been made, it shall substitute a liability order in respect of the aggregate of—
    - (i) that lesser sum, and
    - (ii) any sum included in the quashed order in respect of the costs incurred in obtaining it.]

*Magistrates and justices*

- 13 Regulations under paragraph 1(1) above may include—
- (a) provision for determining what justices and magistrates' courts are to have jurisdiction in cases provided for by the regulations;
  - (b) provision as to the composition of magistrates' courts in cases provided for by the regulations.

*Admissibility of evidence*

- 14 (1) Regulations under paragraph 1(1) above may include provision that, in any proceedings before a magistrates' court under any provision included by virtue of the preceding provisions of this Schedule—
- (a) a statement contained in a document of record shall be admissible as evidence of any fact stated in it of which direct oral evidence would be admissible; and
  - (b) a certificate which is made with respect to a document of record produced by a computer and purports to be signed by a responsible person shall be admissible as evidence of anything which is stated in it to the best of his information and belief.
- (2) In this paragraph—
- “document of record” means a document constituting or forming part of a record compiled by the authority concerned;
  - “responsible person” means a person occupying a responsible position in relation to the operation of the computer;
  - “statement” includes any representation of fact, whether made in words or otherwise.

*Exclusion of certain matters*

- 15 Regulations under paragraph 1(1) above may provide that any matter which could be the subject of an appeal under section 16 of this Act, or regulations under section 24 of this Act, may not be raised in proceedings under the regulations.

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### *Costs*

- 16 Regulations under paragraph 1(1) above may provide that where an authority has received in proceedings under the regulations an amount by way of costs it shall pay a prescribed amount, or an amount determined in accordance with prescribed rules, to a prescribed person for the benefit of such court as is identified in accordance with prescribed rules.

### *Termination of proceedings*

- 17 (1) Regulations under paragraph 1(1) above may provide that in a case where—
- (a) proceedings under the regulations have been taken as regards the recovery of any sum mentioned in paragraph 1(1) above; and
  - (b) the outstanding amount is paid or tendered to the authority to which it is payable;
- the authority shall accept the amount, no further steps shall be taken as regards its recovery, and any person committed to prison in pursuance of the proceedings shall be released.
- (2) The outstanding amount is an amount equal to the sum concerned or to so much of it as remains outstanding (as the case may be).
- (3) In a case where costs and charges are relevant the outstanding amount shall be treated as augmented by a sum (of a prescribed amount or an amount determined in accordance with prescribed rules) in respect of costs and charges incurred in the proceedings up to the time of payment or tender.

### *Offences*

- 18 (1) Regulations under paragraph 1(1) above may provide that a person shall be guilty of an offence if he is required by any provision included by virtue of paragraph 4 above to supply information and—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision; or
  - (b) in supplying information in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.
- (2) Regulations under paragraph 1(1) above may provide that—
- (a) a person shall be guilty of an offence if he is required by any provision included by virtue of paragraph 5(1)(d) or (2)(b) above to comply with an attachment of earnings order and fails to do so;
  - (b) it shall be a defence for a person charged with such an offence to prove that he took all reasonable steps to comply with the order.
- (3) Regulations under paragraph 1(1) above may provide that a person shall be guilty of an offence if he is required by any provision included by virtue of paragraph 5(2)(g) or (h) or (3)(a) or (b) above to notify another person and—
- (a) he fails without reasonable excuse to notify the other person in accordance with the provision; or
  - (b) in notifying the other person in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.



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- (4) Regulations under paragraph 1(1) above may provide that a person guilty of an offence under any provision included by virtue of sub-paragraphs (1) to (3) above shall be liable on summary conviction to a fine not exceeding—
- (a) level 2 on the standard scale (where the provision is included by virtue of sub-paragraph (1)(a) or (3)(a) above); or
  - (b) level 3 on the standard scale (where the provision is included by virtue of sub-paragraph (1)(b), (2) or (3)(b) above).

*Other enactments*

- 19 (1) Regulations under paragraph 1(1) above may apply any provision contained in or made under a relevant enactment, or may apply any such provision subject to prescribed modifications, or may contain provision equivalent to any such provision (whether or not subject to prescribed modifications).
- (2) For the purposes of sub-paragraph (1) above relevant enactments are the <sup>M17</sup>Attachment of Earnings Act 1971, the <sup>M18</sup>Charging Orders Act 1979, Part II of the <sup>M19</sup>Social Security Administration Act 1992, and any enactment applied by any of those enactments.

<sup>F115</sup>(3) .....

**Textual Amendments**

**F115** Sch. 4 para. 19(3) repealed (6.4.2014) by [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#), s. 148, Sch. 13 para. 107(7), **Sch. 23 Pt. 3** (with s. 89); S.I. 2014/768, art. 2(1)(b)

**Marginal Citations**

**M17** 1971 c. 32.  
**M18** 1979 c. 53.  
**M19** 1992 c. 5.

*[<sup>F116</sup>Interpretation*

**Textual Amendments**

**F116** Sch. 4 para. 20 and preceding cross-heading inserted (18.11.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), **Sch. 7 para. 54**

- 20 In this Schedule, except paragraph 6, “prescribed” means prescribed by regulations made—
- (a) in relation to England, by the Secretary of State, and
  - (b) in relation to Wales, by the National Assembly for Wales.]

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## SCHEDULE 5

Section 72(8).

### PART RESIDENTIAL SUBJECTS: SCOTLAND

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

- 1 Where, on or after 1st April 1993, 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.
- 2 Subject to paragraph 6 below, where, on or after 1st April 1993—
  - (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 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.
- 3 Subject to paragraph 6 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.

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

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

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

#### *Revaluation*

- 7 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*

- 8 For the purposes 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 Schedule is to be carried out.
- 9 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.

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

- 10 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*

- 11 Section 3 of the <sup>M20</sup>1975 Act (which requires the assessor to notify the rating authority and other persons affected of any alterations in the roll, and provides for a right of appeal against any such alterations) shall apply to any addition, deletion or amendment of apportionment notes made under this Schedule as it applies to deletions and alterations made under section 1 or 2 of that Act.

#### **Marginal Citations**

**M20** 1975 c.30

## SCHEDULE 6

Section 83(1).

### COMPLETION OF NEW BUILDINGS: SCOTLAND

- 1 (1) Where a local assessor is of the opinion—
- (a) that the erection of a building has been completed; or
  - (b) that the work remaining to be done on a building is such that its erection can reasonably be expected to be completed within three months,

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and that the building constitutes, or when completed will constitute, a dwelling, the local assessor may serve on the owner of the building a notice (referred to as “a completion notice”) stating that the erection of the building is to be treated for the purposes of this Schedule as completed on the date of service of the notice or on such later date as may be specified by the notice; and the local assessor shall along with the completion notice send to the owner a notice of his right of appeal by virtue of paragraph 2 below.

- (2) If a person on whom a completion notice is served agrees in writing that the erection of the building to which the notice relates shall be treated for the purposes of this Schedule as completed on a date specified by the agreement, it shall be treated for those purposes as completed on that day and the notice shall be deemed to be withdrawn.
  - (3) Where a completion notice has been served on any person, the local assessor may withdraw the notice by a subsequent notice served on that person; and a notice under this sub-paragraph may be served—
    - (a) at any time before an appeal under paragraph 2 below is brought against the completion notice; and
    - (b) with the agreement of that person, at any time thereafter and before the appeal is determined.
- 2 (1) A person on whom a completion notice is served may, during the period of twenty-one days beginning with the date of service of the notice, appeal to the valuation appeal committee against the notice on the ground that the erection of the building to which the notice relates has not been, or, as the case may be, cannot reasonably be expected to be, completed by the date specified by the notice.
- (2) If a completion notice served in respect of a building is not withdrawn and no appeal is brought under this paragraph against the notice or such an appeal is abandoned or dismissed, the erection of the building shall be treated for the purposes of this Schedule as completed on the date specified by the notice; and if such an appeal is brought and is not abandoned or dismissed and the completion notice in question is not withdrawn, the erection of the building shall be treated for those purposes as completed on such date as the valuation appeal committee shall determine.
- 3 (1) Subject to subparagraph (2) below, section 192 (service of notices by local authority) of the <sup>M21</sup>1973 Act shall apply to the service of notices under this Schedule as it applies to the service of notices under that Act.
- (2) In the application of the said section 192 to the service of notices under this Schedule, any reference to sending a notice by post shall be construed as a reference to sending it by registered post or by the recorded delivery service.

**Marginal Citations**

M21 [1973 c.65](#)

- 4 In the case of a building to which work remains to be done of a kind which is customarily done to a building of the type in question after the erection of the building has been substantially completed, it shall be assumed for the purposes of this Schedule that the erection of the building has been or can reasonably be expected to be completed at the expiration of such period, beginning with the date

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of its completion apart from the work, as is reasonably required for carrying out the work.

SCHEDULE 7

Section 94(2).

REDUCTION OF COUNCIL TAX: SCOTLAND

*Parliamentary proceedings for reduction of council tax*

- 1 (1) If the Secretary of State is satisfied that the total estimated expenses mentioned in section 93(3) of this Act of a local authority in respect of any financial year are excessive or that there is an excessive increase in those expenses over the total estimated expenses there mentioned of the local authority in respect of the financial year preceding that year, he may make and cause to be laid before the House of Commons a report proposing a reduction in the council tax set 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 or that any increase in those expenses is excessive, the Secretary of State—
- (a) may leave out of account such categories of estimated expenses as he thinks fit; and
  - (b) shall have regard to such principles as he may determine in respect of that year.
- (4) Different principles may be determined under sub-paragraph (3) above for different classes of local authority and the Secretary of State may classify local authorities for the purposes of this sub-paragraph by reference to such factors as he thinks fit.
- (5) 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.
- <sup>F117</sup>(6) . . . . .

**Textual Amendments**

**F117** Sch. 7 para. 1(6) repealed (1.4.1995) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128); S.I. 1995/702, art. 3(e), **Sch. 1**

*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—

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- (a) whether the total estimated expenses of the authority are excessive or, as the case may be, whether the increase in those expenses is excessive;
- (b) the amount of the reduction proposed in the council tax; 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 council tax.

*Effect of approval of report*

- 3
- (1) If a report under paragraph 1 above is approved by the House of Commons, the local authority to which it relates shall forthwith set under this sub-paragraph a new council tax 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 council tax set by them under section 93 or 94 of this Act.
  - (2) Where, for any reason whatsoever, by the twenty-eighth day after the House of Commons approve a report, the local authority to whom the report relates have not made a setting required by sub-paragraph (1) above, the authority shall be deemed to have set on that day a council tax under sub-paragraph (1) above such that the reduction proposed in the report is effected.
  - (3) Where an authority is deemed to have set a council tax under sub-paragraph (2) above, paragraph (1)(b) of section 93 of this Act shall apply as if that tax had been set by the authority.

*Supplementary*

- 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 House of Commons, 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 in any other enactment, whether passed before or after the passing of this Act, to such council tax as is set under section 93 or 94 of this Act shall be construed as including a reference to such council tax as has been set, or is deemed to have been set, under paragraph 3 above.
  - (3) In sub-paragraph (2) above “enactment” includes an enactment contained in a statutory order.
  - (4) Paragraph 5 of Schedule 12 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 or non-domestic rate income.

SCHEDULE 8

Section 97(5).

ENFORCEMENT: SCOTLAND

- 1
- (1) This Schedule applies to any sum which has become payable to a [F118]local]authority under any provision included in regulations under—
    - (a) paragraph 2, 3, 6(2) or (3) of Schedule 2 to this Act; or

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(b) paragraph 6 of Schedule 3 to this Act,  
and has not been paid.

(2) References in sub-paragraph (1) above to a sum which has become payable and has not been paid include references to a sum forming part of a larger sum which has become payable and the other part of which has been paid.

#### Textual Amendments

**F118** Word in Sch. 8 para. 1 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(18)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

- 2 (1) Subject to sub-paragraphs (4) and (5) below, any sum to which this Schedule applies may be recovered by the [<sup>F119</sup>local] 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) The sheriff, on an application by the authority accompanied by a certificate from them containing such particulars as may be prescribed, 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 the sum remaining due and unpaid along with a surcharge of 10 per cent. of that amount.
- (3) The diligences referred to in sub-paragraph (2) above are—
- [<sup>F120</sup>(a) an attachment;]
  - [<sup>F121</sup>(aa) a money attachment;]
  - (b) an earnings arrestment;
  - (c) an arrestment and action of furthcoming or sale.
- (4) It shall be incompetent for the sheriff to grant a summary warrant under sub-paragraph (2) above in respect of any sum to which this Schedule applies if an action has already been raised for the recovery of that sum; and, without prejudice to sub-paragraph (5) below, on the raising of an action for the recovery of any such sum, any existing summary warrant in so far as it relates to the recovery of that sum shall cease to have effect.
- (5) It shall be incompetent to raise an action in Scotland for the recovery of any sum to which this Schedule applies if, in pursuance of a summary warrant, any of the diligences mentioned in sub-paragraph (3) above for the recovery of that sum has been executed.
- (6) The Secretary of State may by order substitute another percentage for the percentage which is for the time being mentioned in sub-paragraph (2) above.

#### Textual Amendments

**F119** Word in Sch. 8 para. 2 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(18)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**

**F120** Sch. 8 para. 2(3)(a) substituted (30.12.2002) by *Debt Arrangement and Attachment (Scotland) Act 2002* (asp 17), s. 61, **Sch. 3 Pt. 1 para. 22(2)**

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**F121** Sch. 8 para. 2(3)(aa) inserted (23.11.2009) by [Bankruptcy and Diligence etc. \(Scotland\) Act 2007 \(asp 3\)](#), s. 227(3), [sch. 5 para. 20\(2\)](#) (with s. 223); S.S.I. 2009/369, art. 3(2)(3), sch. (with art. 4) (which transitional provisions in art. 4 are revoked (31.1.2011) by S.S.I. 2011/31, art. 5(c))

- 3 (1) In any proceedings for the recovery of any sum to which this Schedule applies, whether by summary warrant or otherwise, no person shall be entitled to found upon failure by the [<sup>F122</sup>local] authority or any other authority or body to comply with any provision included in regulations made under the provisions specified in paragraph 1 above relating to the date by which something shall be done.
- (2) 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 council tax or council water charge or in any proceedings for the payment thereof shall prejudice the recovery thereof.

#### Textual Amendments

**F122** Word in Sch. 8 para. 3 substituted (1.4.1996) by [1994 c. 39, s. 180\(1\)](#), [Sch. 13 para. 176\(18\)](#) (with s. 128(8)); S.I. 1996/323, [art. 4\(1\)\(b\)\(c\)](#)

- 4 (1) Subject to sub-paragraph (2) below and without prejudice to [<sup>F123</sup>section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17)(expenses of attachment)] [<sup>F124</sup>and section 196(1) of the Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3) (expenses of money attachment)], the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant under paragraph 2 above shall be chargeable against the debtor.
- (2) No fees shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the [<sup>F125</sup>local] authority for, the sums paid to him by the debtor in satisfaction of an amount owing to the authority by way of council tax or council water charge.

#### Textual Amendments

**F123** Words in Sch. 8 para. 4(1) substituted (30.12.2002) by [Debt Arrangement and Attachment \(Scotland\) Act 2002 \(asp 17\)](#), s. 61, [Sch. 3 para. 22\(3\)](#)

**F124** Words in Sch. 8 para. 4(1) inserted (23.11.2009) by [Bankruptcy and Diligence etc. \(Scotland\) Act 2007 \(asp 3\)](#), s. 227(3), [sch. 5 para. 20\(3\)](#) (with s. 223); S.S.I. 2009/369, art. 3(2)(3), sch. (with art. 4) (which transitional provisions in art. 4 are revoked (31.1.2011) by S.S.I. 2011/31, art. 5(c))

**F125** Word in Sch. 8 para. 4 substituted (1.4.1996) by [1994 c. 39, s. 180\(1\)](#), [Sch. 13 para. 176\(18\)](#) (with s. 128(8)); S.I. 1996/323, [art. 4\(1\)\(b\)\(c\)](#)

- 5 (1) Regulations under this Schedule may provide that where a summary warrant or a decree in an action for payment has been granted against a person (“the debtor”) he shall, during such time as the amount in respect of which the warrant or decree was granted remains wholly or partly unpaid, be under a duty to supply relevant information to the authority concerned.
- (2) Relevant information is such information as fulfils the following conditions—
- it is in the debtor's possession or control;
  - the authority request him to supply it; and
  - it falls within a prescribed description of information.



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- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- 6 (1) Regulations made under this paragraph may provide that where a <sup>F126</sup>local authority has obtained a summary warrant or a decree against a person (the debtor) in respect of arrears of sums payable under paragraph 1(1) above and the debtor is entitled to <sup>F127</sup>universal credit] income support<sup>F128</sup>, a jobseeker's allowance<sup>F129</sup>, state pension credit or an employment and support allowance<sup>F130</sup> . . .
- (a) the <sup>F126</sup>local authority may, without prejudice to their right to pursue any other means of recovering such arrears, apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of <sup>F131</sup>that benefit] in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the summary warrant or decree was granted; and
- (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
- (2) Regulations made under this paragraph may include—
- (a) provision allowing or requiring adjudication as regards an application and provision as to appeals and reviews;
- (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of <sup>F132</sup>universal credit] income support<sup>F133</sup>, a jobseeker's allowance<sup>F134</sup>, state pension credit or an employment and support allowance<sup>F135</sup>] do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
- (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
- (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.

#### Textual Amendments

- F126** Words in Sch. 8 para. 6 substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(18)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F127** Words in Sch. 8 para. 6(1) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by **Welfare Reform Act 2012 (c. 5)**, s. 150(3), **Sch. 2 para. 34(a)**; S.I. 2013/358, **art. 2(1)**, **Sch. 1 para. 21**; S.I. 2013/983, **art. 3(1)(b)(i)**
- F128** Words in Sch. 8 para. 6(1) substituted (2.7.2002 for specified purposes, otherwise 6.10.2003) by **State Pension Credit Act 2002 (c. 16)**, ss. 14, 22(3), **Sch. 2 Pt. 3 para. 35(2)**; S.I. 2002/1691, **art. 2**; S.I. 2003/1766, **art. 2**
- F129** Words in Sch. 8 para. 6(1) substituted (27.10.2008) by **Welfare Reform Act 2007 (c. 5)**, s. 70(2), **Sch. 3 para. 11(3)**; S.I. 2008/787, **art. 2(4)(f)**
- F130** Words in Sch. 8 para. 6(1) omitted (22.4.1996) and repealed (7.10.1996) by 1995 c. 18, s. 41(4)(5), **Sch. 2 para. 76(2)(b)**, **Sch 3**; S.I. 1996/1126, **art. 2**, and S.I. 1996/2208, **art. 2(b)**
- F131** Words in Sch. 8. para. 6(1) substituted (22.4.1996) by 1995 c. 18, s. 41(4), **Sch. 2 para. 76(2)(c)**; S.I. 1996/1126, **art. 2**

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- F132** Words in Sch. 8 para. 6(2)(b) inserted (25.2.2013 for specified purposes, 29.4.2013 in so far as not already in force) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\)](#), [Sch. 2 para. 34\(b\)](#); S.I. 2013/358, art. 2(1), [Sch. 1 para. 21](#); S.I. 2013/983, art. 3(1)(b)(i)
- F133** Words in Sch. 8 para. 6(2)(b) substituted (2.7.2002 for specified purposes, otherwise 6.10.2003) by [State Pension Credit Act 2002 \(c. 16\), ss. 14, 22\(3\)](#), [Sch. 2 Pt. 3 para. 35\(3\)](#); S.I. 2002/1691, [art. 2](#); S.I. 2003/1766, [art. 2](#)
- F134** Words in Sch. 8 para. 6(2)(b) substituted (27.10.2008) by [Welfare Reform Act 2007 \(c. 5\), s. 70\(2\)](#), [Sch. 3 para. 11\(3\)](#); S.I. 2008/787, art. 2(4)(f)

SCHEDULE 9

Section 103.

SOCIAL SECURITY: COUNCIL TAX BENEFIT

*Social Security Contributions and Benefits Act 1992 (c. 4)*

- 1 <sup>F135</sup>(1) In subsection (1) of section 123 of the Social Security Contributions and Benefits Act 1992 (income-related benefits), for paragraph (e) there shall be substituted the following paragraph—
- “(e) council tax benefit.”
- (2) For subsections (4) to (6) of that section there shall be substituted the following subsection—
- “(4) Each billing or levying authority—
- (a) shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to council tax benefit in respect of council tax payable to the authority becomes aware that he may be entitled to it; and
  - (b) shall make copies of the council tax benefit scheme, with any modifications adopted by it under the Administration Act, available for public inspection at its principal office at all reasonable hours without payment.”]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\)](#), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

2 <sup>F136</sup>[<sup>F135</sup>.....]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\)](#), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

**F136** Sch. 9 para. 2 repealed (6.4.2003) by [Tax Credits Act 2002 \(c. 21\), ss. 60, 69](#), [Sch. 6](#); S.I. 2003/962, [art. 2\(3\)\(c\)\(e\)](#), [Sch. 1](#) (with savings and transitional provisions in arts. 3-5)

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- 3 [F135] In subsection (2) of section 130 of that Act (housing benefit), for the words from “mortgage payments” to the end there shall be substituted the following paragraphs—
- “(a) payments to a billing or levying authority in respect of council tax; or
  - (b) mortgage payments, or, in relation to Scotland, payments under heritable securities.”]

#### Textual Amendments

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 4 [F135] For section 131 of that Act there shall be substituted the following section—

*“ Council tax benefit*

#### **Council tax benefit.**

- (1) A person is entitled to council tax benefit in respect of a particular day falling after 31st March 1993 if the following are fulfilled, namely, the condition set out in subsection (3) below and either—
  - (a) each of the two conditions set out in subsections (4) and (5) below; or
  - (b) the condition set out in subsection (6) below.
- (2) Council tax benefit—
  - (a) shall not be allowed to a person in respect of any day falling before the day on which his entitlement is to be regarded as commencing for that purpose by virtue of paragraph (1) of section 6(1) of the Administration Act; but
  - (b) may be allowed to him in respect of not more than 6 days immediately following the day on which his period of entitlement would otherwise come to an end, if his entitlement is to be regarded by virtue of that paragraph as not having ended for that purpose.
- (3) The main condition for the purposes of subsection (1) above is that the person concerned—
  - (a) is for the day liable to pay council tax in respect of a dwelling of which he is a resident; and
  - (b) is not a prescribed person or a person of a prescribed class.
- (4) The first condition for the purposes of subsection (1)(a) above is that there is an appropriate maximum council tax benefit in the case of the person concerned.
- (5) The second condition for the purposes of subsection (1)(a) above is that—
  - (a) the day falls within a week in respect of which the person concerned has no income;
  - (b) the day falls within a week in respect of which his income does not exceed the applicable amount; or
  - (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B where—

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- (i) amount A is the appropriate maximum council tax benefit in his case; and
  - (ii) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.
- (6) The condition for the purposes of subsection (1)(b) above is that—
- (a) no other resident of the dwelling is liable to pay rent to the person concerned in respect of the dwelling; and
  - (b) there is an alternative maximum council tax benefit in the case of that person which is derived from the income or aggregate incomes of one or more residents to whom this subsection applies.
- (7) Subsection (6) above applies to any other resident of the dwelling who—
- (a) is not a person who, in accordance with Schedule 1 to the Local Government Finance Act 1992, falls to be disregarded for the purposes of discount; and
  - (b) is not a prescribed person or a person of a prescribed class.
- (8) Subject to subsection (9) below, where a person is entitled to council tax benefit in respect of a day, the amount to which he is entitled shall be—
- (a) if subsection (5)(a) or (b) above applies, the amount which is the appropriate maximum council tax benefit in his case;
  - (b) if subsection (5)(c) above applies, the amount found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by that subsection; and
  - (c) if subsection (6) above applies, the amount which is the alternative maximum council tax benefit in his case.
- (9) Where a person is entitled to council tax benefit in respect of a day, and both subsection (5) and subsection (6) above apply, the amount to which he is entitled shall be whichever is the greater of—
- (a) the amount given by paragraph (a) or, as the case may be, paragraph (b) of subsection (8) above; and
  - (b) the amount given by paragraph (c) of that subsection.
- (10) Regulations shall prescribe the manner in which—
- (a) the appropriate maximum council tax benefit;
  - (b) the alternative maximum council tax benefit,
- are to be determined in any case.
- (11) In this section “dwelling” and “resident” have the same meanings as in Part I or II of the Local Government Finance Act 1992.”]

#### Textual Amendments

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/358](#), art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

5 <sup>F135</sup>(1) In subsection (1) of section 132 of that Act (couples), for the words “a community charge benefit” there shall be substituted the words “council tax benefit”.

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- (2) In subsection (5) of that section, for the words “and the appropriate maximum community charge benefit” there shall be substituted the words “ the appropriate maximum council tax benefit and the alternative maximum council tax benefit ”.
- (3) In subsection (7) of that section, for the word “first”, in both places where it occurs, there shall be substituted the word “ main ”.
- (4) In subsection (9) of that section, for paragraph (b) there shall be substituted the following paragraph—
  - “(b) references to the main condition are references to the condition mentioned in section 131(3) above.”]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 6 <sup>[F135]</sup>In subsection (3) of section 133 of that Act (polygamous marriages), for the words “a community charge benefit” there shall be substituted the words “ council tax benefit ”.]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 7 <sup>[F135]</sup>Subsection (3) of section 134 (exclusion of benefit) of that Act shall cease to have effect.]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 8 <sup>F137</sup><sup>[F135]</sup>.....]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

**F137** Sch. 9 para. 8 repealed (6.4.2003) by [Tax Credits Act 2002 \(c. 21\)](#), ss. 60, 69, [Sch. 6](#); S.I. 2003/962, [art. 2\(3\)\(c\)\(e\)](#), [Sch. 1](#) (with savings and transitional provisions in arts. 3-5)

- 9 <sup>[F135]</sup>In subsection (1) of section 137 (interpretation of Part VII) of that Act—
  - (a) for the definition of “charging authority” there shall be substituted the following definition—

““billing authority” has the same meaning as in Part I of the Local Government Finance Act 1992;”;
  - (b) the definitions of “contribution period”, “the 1987 Act” and “the 1988 Act” shall cease to have effect;

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[<sup>F138</sup>(c) for the definition of “levying authority” there shall be substituted the following definition—

““levying authority” has the same meaning as in Part II of the Local Government Finance Act 1992;”]; and

(d) in the definition of “week”, for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), **Sch. 14 Pt. 1**; S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

**F138** Sch. 9 para. 9(c) repealed (S.) (1.4.1996) by [1994 c. 39](#), s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

10 [<sup>F135</sup>In subsection (6) of section 175 of that Act (regulations, orders and schemes), for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), **Sch. 14 Pt. 1**; S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

11 [<sup>F135</sup>A statutory instrument containing (alone or with other provisions) regulations relating to council tax benefit and made by virtue of section 123 or sections 131 to 137 of that Act shall not be made before 1st April 1993 unless a draft of the instrument has been laid before and has been approved by a resolution of each House of Parliament.]

**Textual Amendments**

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), **Sch. 14 Pt. 1**; S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

*Social Security Administration Act 1992 (c. 5)*

12 [<sup>F135</sup>(1) In subsection (1) of section 6 of the Social Security Administration Act 1992 (regulations about community charge benefits administration)—

- (a) for the words “any community charge benefit” there shall be substituted the words “ council tax benefit ”;
- (b) in paragraph (d), the words “or a consequential reduction” shall cease to have effect; and
- (c) in paragraphs (j), (n), (o), (r), (s) and (t), the words “or consequential reduction”, in each place where they occur, shall cease to have effect.

(2) In subsection (2) of that section, for the words from “provision” to “shall not apply” there shall be substituted the words “ provision in relation to council tax benefit that prescribed provisions shall apply instead of prescribed provisions of Part I or II of the Local Government Finance Act 1992, or that prescribed provisions of either of those Parts shall not apply ”.

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(3) For subsection (3) of that section there shall be substituted the following subsection—

“(3) References in subsection (2) above to either of the Parts there mentioned include references to regulations made under the Part concerned”.]

#### Textual Amendments

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

13 [F135] In subsection (3) of section 7 of that Act (relationship between community charge benefits and other benefits), for the words “any community charge benefit” there shall be substituted the words “council tax benefit”.]

#### Textual Amendments

**F135** Sch. 9 paras. 1-13 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

[F139] 14(1) In subsection (1) of section 63 of that Act (adjudication), for paragraphs (b) and (c) there shall be substituted the following paragraph—

“(b) council tax benefit”.

(2) In subsection (3) of that section, for the words “community charge benefits” there shall be substituted the words “council tax benefit”.]

#### Textual Amendments

**F139** Sch. 9 para. 14 repealed (29.11.1999 for certain purposes subject to transitional provisions in Schs. 21-23 of S.I. 1999/3178 otherwise *prosp.*) by [1998 c. 14](#), ss. 86(2), 87(2), [Sch. 8](#); S.I. 1999/3178, art. 2(1), [Sch. 1](#)

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

**C3** Sch. 9 para. 14(2) excluded (31.3.1993) by [S.I. 1993/502](#), [art. 2](#)

15 [F140] (1) In subsection (1) of section 76 of that Act (excess benefits), for the words “charging authority” there shall be substituted the words “billing authority” and for the words “a community charge benefit” there shall be substituted the words “council tax benefit”.

(2) In subsection (2) of that section, the words “As regards any case where the benefit is in respect of a personal community charge” shall cease to have effect.

(3) In subsection (3) of that section, for the words “the charge concerned” there shall be substituted the words “council tax”.

(4) Subsections (4), (5) and (7) of that section shall cease to have effect.]

#### Textual Amendments

**F140** Sch. 9 paras. 15-17 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

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- 16<sup>F140</sup>(1) In subsection (1) of section 77 of that Act (shortfall in benefits), for the words “charging authority” there shall be substituted the words “ billing authority ” and for the words “a community charge benefit” there shall be substituted the words “ council tax benefit ”.
- (2) Subsections (2) and (3) of that section shall cease to have effect.]

#### Textual Amendments

**F140** Sch. 9 paras. 15-17 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

- 17<sup>F140</sup>(1) In subsection (2) of section 116 of that Act (legal proceedings), for the words “community charge benefits”, in both places where they occur, there shall be substituted the words “ council tax benefit ”.
- (2) In subsection (5) of that section, for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

**F140** Sch. 9 paras. 15-17 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)

<sup>F141</sup>18 .....

#### Textual Amendments

**F141** Sch. 9 para. 18 repealed (1.7.1997) by [1997 c. 47](#), s. 22, [Sch. 2](#); S.I. 1997/1577, art. 2, [Sch.](#)

- 19<sup>F142</sup>(1) For subsections (1) and (2) of section 138 of that Act (nature of benefits) there shall be substituted the following subsection—
- “(1) Regulations shall provide that where a person is entitled to council tax benefit in respect of council tax payable to a billing authority or levying authority the benefit shall take such of the following forms as is prescribed in the case of the person—
- (a) a payment or payments by the authority to the person;
  - (b) a reduction in the amount the person is or becomes liable to pay to the authority in respect of the tax for the relevant or any subsequent financial year;
  - (c) both such payment or payments and such reduction.”
- (2) Subsections (3) and (4) of that section shall cease to have effect.
- (3) In subsection (5) of that section, for the words “subsections (1) and (2)” there shall be substituted the words “ subsection (1) ” and for the words “chargeable financial year”, in both places where they occur, there shall be substituted the words “ financial year ”.
- (4) Subsections (6) to (8) of that section shall cease to have effect.



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- (5) In subsection (9) of that section, the words “or (2) or (3)” shall cease to have effect and for the words “the 1987 Act or the 1988 Act” there shall be substituted the words “Part I or II of the Local Government Finance Act 1992”.]

#### Textual Amendments

**F142** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 20<sup>F142</sup>(1) In subsection (1) of section 139 of that Act (arrangements for community charge benefits), for the words “Any community charge benefit” there shall be substituted the words “Council tax benefit” and for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme”.
- (2) For subsections (2) and (3) of that section there shall be substituted the following subsection—
- “(2) For the purposes of this section the appropriate authority is the billing authority or levying authority which levied the council tax as regards which a person is entitled to the benefit.”
- (3) In subsection (4) of that section, for the words “Charging authorities” there shall be substituted the words “Billing authorities” and for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (4) In subsection (5) of that section, for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (5) In subsection (6) of that section, for the words “charging authority” there shall be substituted the words “billing authority” and for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme”.
- (6) In subsection (7) of that section, for the word “benefits”, in both places where it occurs, there shall be substituted the word “benefit”.
- (7) In subsection (9) of that section—
- (a) for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme”;
- (b) for the words “community charge benefits” there shall be substituted the words “council tax benefit”; and
- (c) for the word “benefits”, in the second and third places where it occurs, there shall be substituted the word “benefit”.
- (8) In subsection (10) of that section, for the word “benefits” there shall be substituted the word “benefit”.]

#### Textual Amendments

**F142** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

<sup>F143</sup>21 [ <sup>F142</sup> ..... ]

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#### Textual Amendments

- F142** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))
- F143** Sch. 9 para. 21 repealed (1.4.1997 subject to certain purposes as mentioned in the Transitional Provisions of Sch. para. 4 of the commencing S.I.) by [1996 c. 52](#), s. 227, [Sch. 19 Pt. VI](#); S.I. 1997/618, [art. 2\(1\)](#)

- 22 <sup>[F142]</sup>In subsection (2)(d) of section 163 of that Act (general financial arrangements), for the words “community charge benefit subsidy” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

- F142** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 23 <sup>[F142]</sup>In subsection (1) of section 176 of that Act (consultation with representative organisations), for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

- F142** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 24 <sup>[F142]</sup>In subsection (7) of section 189 of that Act (regulations and orders: general), for the words “community charge benefits” there shall be substituted the words “ council tax benefit ”.]

#### Textual Amendments

- F142** Sch. 9 paras. 19-24 repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))

- 25 In section 191 of that Act (interpretation: general)—
- (a) <sup>[F144]</sup>for the definitions of “chargeable financial year” and “charging authority” there shall be substituted the following definition—
- ““billing authority” has the same meaning as in Part I of the Local Government Finance Act 1992;”]
- (b) after the definition of “dwelling” there shall be inserted the following definition—
- ““financial year” has the same meaning as in the Local Government Finance Act 1992;”;
- (c) <sup>[F145]</sup>in the definition of “income-related benefit”, for paragraph (e) there shall be substituted the following paragraph—
- “(e) council tax benefit.”; and]
- <sup>[F146]</sup>(d) for the definition of “levying authority” there shall be substituted the following definition—

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“levying authority” has the same meaning as in Part II of the Local Government Finance Act 1992;”.]

#### Textual Amendments

- F144** Sch. 9 para. 25(a) repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/358](#), art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))
- F145** Sch. 9 para. 25(c) repealed (1.4.2013 for specified purposes) by [Welfare Reform Act 2012 \(c. 5\)](#), s. 150(3), [Sch. 14 Pt. 1](#); [S.I. 2013/358](#), art. 8(c), [Sch. 4](#) (with arts. 9, 10, [Sch. 5](#))
- F146** Sch. 9 para. 25(d) repealed (1.4.1996) by [1994 c. 39](#), s. 180(2), [Sch. 14](#) (with s. 128(8)); [S.I. 1996/323](#), art. 4(1)(d), [Sch. 2](#)

- 26 A statutory instrument containing (alone or with other provisions) regulations or an order relating to council tax benefit and made by virtue of section 6, 7, 63, 76, 77, 128, 138 or 139 of that Act shall not be made before 1st April 1993 unless a draft of the instrument has been laid before and has been approved by a resolution of each House of Parliament.

## SCHEDULE 10

Section 104.

### LOCAL GOVERNMENT FINANCE: ENGLAND AND WALES

#### PART I

##### NON-DOMESTIC RATING

###### *Alteration of lists*

- 1 In section 55 of the 1988 Act (alteration of lists), in subsection (7), for paragraphs (a) and (b) there shall be substituted the following paragraph—
- “(a) provision requiring payments or repayments to be made, with or without interest, and”.

#### Commencement Information

- II** Sch. 10 para. 1 wholly in force at 18.6.1992 see s. 119(2)(b) and [S.I. 1992/1460](#), [art. 2](#).

###### *Multiple moorings*

- 2 (1) In section 64 of the 1988 Act (hereditaments), after subsection (3) there shall be inserted the following subsections—
- “(3A) The Secretary of State may make regulations providing that where on any land there are two or more moorings which—
- (a) are owned by the same person,
  - (b) are not domestic property, and
  - (c) are separately occupied, or available for separate occupation, by persons other than that person,

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a valuation officer may determine that, for the purposes of the compilation or alteration of a local non-domestic rating list, all or any of the moorings, or all or any of them together with any adjacent moorings or land owned and occupied by that person, shall be treated as one hereditament.

(3B) Regulations under subsection (3A) above may provide that—

- (a) where a valuation officer makes a determination as mentioned in that subsection, he shall, if prescribed conditions are fulfilled, supply prescribed persons with prescribed information;
- (b) while such a determination is in force—
  - (i) the person who on any day is the owner of the moorings (or the moorings and land) which constitute the hereditament shall be treated for the purposes of sections 43, 44A and 45 above as being in occupation of all of the hereditament on that day; and
  - (ii) no other person shall be treated for those purposes as being in occupation of all or any part of the hereditament on that day.”

(2) After subsection (11) of that section there shall be inserted the following subsection—

“(12) In subsections (3A) and (3B) above “owner”, in relation to a mooring, means the person who (if the mooring is let) is entitled to receive rent, whether on his own account or as agent or trustee for any other person, or (if the mooring is not let) would be so entitled if the mooring were let, and “owned” shall be construed accordingly.”

#### **Commencement Information**

**I2** Sch. 10 para. 2 wholly in force at 7.3.1992 see s. 119(2)(b) and [S.I. 1992/473, art. 2.](#)

#### *Places of religious worship etc.*

3 In Schedule 5 to the 1988 Act (non-domestic rating: exemption), in paragraph 11, for sub-paragraph (2) there shall be substituted the following sub-paragraphs—

- “(2) A hereditament is exempt to the extent that it is occupied by an organisation responsible for the conduct of public religious worship in a place falling within sub-paragraph (1)(a) above and—
- (a) is used for carrying out administrative or other activities relating to the organisation of the conduct of public religious worship in such a place; or
  - (b) is used as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.
- (3) In this paragraph “office purposes” include administration, clerical work and handling money; and “clerical work” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.”

*Status: Point in time view as at 05/09/2018.*

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#### Commencement Information

**I3** Sch. 10 para. 3 wholly in force at 1.4.1992 see s. 119(2)(b) and S.I. 1992/473, art.3.

#### Valuation

4 In Schedule 6 to the 1988 Act (non-domestic rating: valuation), in paragraph 2, for sub-paragraph (6A) there shall be substituted the following sub-paragraph—

“(6A) For the purposes of sub-paragraph (6) above the material day shall be such day as is determined in accordance with rules prescribed by regulations made by the Secretary of State.”

#### Commencement Information

**I4** Sch. 10 para. 4 wholly in force; in force for certain purposes at 7.3.1992 and wholly in force at 1.4.1992 see s. 119(2)(b) and S.I. 1992/473, arts. 2, 3.

#### Special authorities' multipliers

5 In Part II of Schedule 7 to the 1988 Act (non-domestic rating: special authorities' multipliers), in paragraph 9, for sub-paragraphs (3) and (4) there shall be substituted the following sub-paragraphs—

“(3) The multiplier must be not greater than the required maximum for the year.

(4) The required maximum for the year shall be calculated in accordance with the formula—

$$A + \frac{B(C - D)}{E \times F}$$

where—

A is the non-domestic rating multiplier for the year determined in accordance with Part I of this Schedule,

B is a percentage prescribed for the year by order made by the Secretary of State,

C is the amount calculated (or last calculated) for the year by the authority under section 32(4) of the Local Government Finance Act 1992,

D is an amount determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year,

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E is the total of the rateable values shown in the authority's local non-domestic rating list on 31 December in the preceding financial year, and

F is a factor determined by the Secretary of State for the year and notified by him to the authority before 1 March in the preceding financial year.

- (5) An order under sub-paragraph (4) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it comes into force before 1 March in the preceding financial year.”

### *Contributions*

- 6 (1) Part II of Schedule 8 to the 1988 Act (non-domestic rating contributions) shall be amended as follows.
- (2) In sub-paragraph (1) of paragraph 4, for the words “charging authority” there shall be substituted the words “billing authority”.
- (3) <sup>F147</sup> .....
- (4) Sub-paragraph (4) of that paragraph shall cease to have effect.
- (5) After sub-paragraph (5) of that paragraph there shall be inserted the following sub-paragraph—
- “(5A) The Secretary of State may also incorporate in the rules provision for the deduction, in the case of a special authority, of an amount determined by him for the year in relation to that authority; and sub-paragraph (3) above shall have effect subject to this.”
- (6) In sub-paragraph (2) of paragraph 5, for the words “charging authority” there shall be substituted the words “billing authority”.
- (7) In sub-paragraph (6) of that paragraph, for paragraphs (b) and (c) there shall be substituted the following paragraphs—
- “(b) notify the amount so calculated to the Secretary of State, and  
(c) arrange for the calculation and the amount to be certified under arrangements made by the Audit Commission for Local Authorities in England and Wales (the Commission).”
- (8) After that sub-paragraph there shall be inserted the following sub-paragraph—
- “(6A) The Commission shall send a copy of the certification of the calculation and the amount to the Secretary of State.”
- (9) In sub-paragraphs (8) and (9) of that paragraph, for the words “sub-paragraph (6)(c) above” there shall be substituted the words “sub-paragraph (6)(b) above”.
- (10) For sub-paragraph (10) of that paragraph there shall be substituted the following sub-paragraphs—
- “(10) If the amount notified under sub-paragraph (6)(b) above is less than the provisional amount, the Secretary of State shall—

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- (a) if he believes that the amount so notified is not likely to have been calculated in accordance with the regulations under paragraph 4 above, inform the authority of his reasons for that belief;
  - (b) if he is not of that belief, pay to the authority, at such time as he decides with the Treasury's approval, an amount equal to the difference between the amount so notified and the provisional amount.
- (11) Sub-paragraph (12) below applies where—
  - (a) at any time after the year ends the Secretary of State has received both a notification from an authority under sub-paragraph (6)(b) above and a copy of a certification sent to him in relation to the authority under sub-paragraph (6A) above, and
  - (b) the amount which is certified by the certification to be the authority's non-domestic rating contribution for the year (the certified amount) is different from the amount notified to the Secretary of State under sub-paragraph (6)(b) above.
- (12) Where this sub-paragraph applies the Secretary of State shall—
  - (a) calculate the amount of the difference (if any) between the certified amount and the provisional amount, and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (13) If at the time the Secretary of State makes the calculation required by sub-paragraph (12) above no payment has been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above—
  - (a) sub-paragraphs (9) and (10) above shall not apply in relation to that amount, and
  - (b) sub-paragraph (14) below shall apply.
- (14) Where this sub-paragraph applies—
  - (a) if the certified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct, and
  - (b) if the certified amount is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority, and the amount shall be paid at such time as he decides with the Treasury's approval.
- (15) Regulations under this sub-paragraph may make provision for financial adjustments to be made where at the time the Secretary of State makes the calculation required by sub-paragraph (12) above a payment has already been made under sub-paragraph (9) or (10) above in relation to the amount notified under sub-paragraph (6)(b) above; and the regulations may include provision—
  - (a) for the making of payments by the Secretary of State or the authority, and
  - (b) as to the time at which any such payment must be made.”
- (11) For sub-paragraph (2) of paragraph 6 there shall be substituted the following sub-paragraph—

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- “(2) Such a calculation shall be made on the basis of the information before the person making the calculation at the time he makes it; but the Secretary of State may make regulations—
- (a) requiring a calculation under paragraph 5(2) or (3) above to be made on the basis of that information read subject to prescribed assumptions;
  - (b) enabling a calculation under paragraph 5(6) above to be made without taking into account any information as regards which the following conditions are satisfied—
    - (i) it is not reasonably practicable for the person making the calculation to take it into account; and
    - (ii) it was received by the authority after a prescribed date (which may be before or after the end of the year in question).”

#### Textual Amendments

**F147** Sch. 10 para. 6(3) repealed (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(2), 128, [Sch. 8 Pt. 1](#); [S.I. 2004/3132](#), [art. 2](#) (subject to [art. 4](#))

#### *Pooling*

- 7 For Part III of Schedule 8 to the 1988 Act (non-domestic rating: pooling) there shall be substituted the following Part—

#### “PART III

#### DISTRIBUTION

#### *Interpretation*

- 8 (1) For the purposes of this Part of this Schedule a receiving authority is any billing authority or major precepting authority.
- (2) Any reference in this Part of this Schedule to a local government finance report is a reference to a report made under section 78A above.

#### *Distributable amount*

- 9 (1) Before a financial year begins the Secretary of State shall estimate—
- (a) the aggregate of the items of account which will be credited to the account kept for the year; and
  - (b) the aggregate of the items of account which will be debited to the account kept for the year under paragraphs 2(2)(a) and 3(3) (b) above.
- (2) In making any estimate under sub-paragraph (1) above the Secretary of State may make such assumptions as he sees fit.



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- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the Secretary of State shall calculate the amount equal to the difference.
- (4) In the local government finance report for the year the Secretary of State shall specify the amount arrived at under this paragraph (the distributable amount for the year).

*Distribution: local government finance reports*

- 10 (1) A local government finance report for a financial year shall specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the distributable amount for the year.
- (2) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the basis of distribution.
- 11 (1) This paragraph applies where—
  - (a) in relation to a financial year, the distributable amount for the year has been calculated and specified in a report in accordance with paragraph 9 above; and
  - (b) the report has been laid before the House of Commons.
- (2) If the report is approved by resolution of the House of Commons, the distributable amount for the year shall be distributed among and paid to receiving authorities in accordance with this paragraph and paragraph 12 below.
- (3) As soon as is reasonably practicable after the report has been so approved, the Secretary of State shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the report as so approved.
- (4) Subject to sub-paragraph (5) below, after making a calculation under sub-paragraph (3) above, the Secretary of State may, at any time before the end of the financial year following the financial year to which the report relates, make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution so specified.
- (5) The power to make a calculation under sub-paragraph (4) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under paragraph 13 below in relation to the local government finance report.
- (6) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under sub-paragraph (3) or (4) above, the calculation shall be made accordingly, and he may decide different dates for different kinds of information.

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- (7) Sub-paragraph (6) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this paragraph (whether before or after the distributable amount for the year is calculated under paragraph 9 above).
- (8) As soon as is reasonably practicable after making a calculation under sub-paragraph (3) or (4) above, the Secretary of State shall inform each receiving authority of the sum he calculates falls to be paid to it as its share of the distributable amount for the year.
- 12 (1) Where a calculation is made under paragraph 11(3) above the Secretary of State shall pay to each receiving authority any sum calculated as falling to be paid to it.
- (2) The sum shall be paid in instalments of such amounts, and at such times in the financial year to which the report relates (the financial year concerned), as the Secretary of State determines with the Treasury's consent.
- (3) Where a calculation is made under paragraph 11(4) above and the sum it shows as falling to be paid to a receiving authority exceeds that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) above, the Secretary of State shall pay to the authority a sum equal to the difference.
- (4) The sum shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year concerned.
- (5) Where a calculation is made under paragraph 11(4) above and the sum it shows as falling to be paid to a receiving authority is less than that shown as falling to be paid to it by the calculation for the financial year concerned under paragraph 11(3) above, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (6) The sum shall be paid on such day after the end of the financial year concerned as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.

*Distribution: amending reports*

- 13 (1) Subject to sub-paragraph (6) below, after a local government finance report has been made the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this paragraph.
- (2) An amending report under this paragraph shall contain amendments to the basis of distribution specified in the local government finance report.

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- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the amendments which he proposes to make.
  - (4) The report shall be laid before the House of Commons.
  - (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.
  - (6) Where an amending report under this paragraph has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this paragraph in relation to the same local government finance report.
- 14
  - (1) As soon as is reasonably practicable after an amending report made under paragraph 13 above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
  - (2) Subject to sub-paragraph (3) below, after making a calculation under sub-paragraph (1) above the Secretary of State may make one further calculation of what sum falls to be paid to each receiving authority as its share of the distributable amount for the year in accordance with that basis of distribution.
  - (3) A calculation may not be made under sub-paragraph (2) above after whichever is the later of—
    - (a) the end of the financial year following the financial year concerned, and
    - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.
  - (4) Sub-paragraphs (6) to (8) of paragraph 11 above apply in relation to calculations made under sub-paragraphs (1) and (2) above as they apply in relation to calculations made under sub-paragraphs (3) and (4) of that paragraph.
- 15
  - (1) This paragraph applies where a calculation (the relevant calculation) is made under paragraph 14(1) or (2) above in relation to an amending report.
  - (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.
  - (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury's consent; but any such time must fall after the end of the financial year in which the amending report was made.

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- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this paragraph “the relevant previous calculation” means—
  - (a) in relation to a calculation made under paragraph 14(1) above, the calculation under paragraph 11(3) above or, where a further calculation has been made under paragraph 11(4) above, that further calculation;
  - (b) in relation to a calculation made under paragraph 14(2) above, the calculation made under paragraph 14(1) above.”

## PART II

### GRANTS

8 In section 76 of the 1988 Act (interpretation), for subsections (2) and (3) there shall be substituted the following subsection—

“(2) A receiving authority is any billing authority or major precepting authority.”

9 In section 78 of the 1988 Act (revenue support grant), subsections (6) and (7) shall cease to have effect.

10 After section 78 of the 1988 Act there shall be inserted the following section—

**“78A Local government finance reports.**

- (1) A determination under section 78 above shall be specified in a report (to be called a local government finance report).
- (2) A local government finance report shall also specify the basis (the basis of distribution) on which the Secretary of State proposes to distribute among receiving authorities the amount of revenue support grant which under this Part falls to be paid to such authorities for the financial year to which the report relates (the financial year concerned).
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the basis of distribution.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.”

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- 11 (1) In subsection (1) of section 79 of the 1988 Act (effect of report's approval), for the words "section 78" there shall be substituted the words " sections 78 and 78A ".
- (2) In subsection (4) of that section, for the words "sections 80 to 83 below or sections 80 to 84 below (as the case may be)" there shall be substituted the words " sections 82 and 83 below ".

12 Sections 80 and 81 of the 1988 Act (distribution reports and their effect) shall cease to have effect.

13 For section 82 of the 1988 Act there shall be substituted the following section—

**"82 Calculation of sums payable.**

- (1) As soon as is reasonably practicable after a local government finance report for a financial year has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution specified in the report as so approved.
- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with the basis of distribution so specified.
- (3) The power to make a calculation under subsection (2) above shall not be exercisable after the approval by resolution of the House of Commons of any amending report made under section 84A below in relation to the local government finance report.
- (4) If the Secretary of State decides that he will leave out of account information received by him after a particular date in making a calculation under subsection (1) or (2) above the calculation shall be made accordingly, and he may decide different dates for different kinds of information.
- (5) Subsection (4) above applies only if the Secretary of State informs each receiving authority in writing of his decision and of the date (or the dates and kinds of information) concerned; but he may do this at any time before the calculation is made under this section (whether before or after a determination is made for the year under section 78 above).
- (6) As soon as is reasonably practicable after making a calculation under subsection (1) or (2) above the Secretary of State shall, subject to subsection (7) below, inform each receiving authority of the sum he calculates falls to be paid to it by way of revenue support grant for the year.
- (7) If the Secretary of State calculates in the case of a particular receiving authority that no sum falls to be paid to it as mentioned in subsection (6) above, he shall inform the receiving authority of that fact."

14 Section 84 of the 1988 Act (special provision for transitional years) shall cease to have effect.

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- 15           Immediately before section 85 of the 1988 Act there shall be inserted the following sections—

*“ Revenue support grant: amending reports*

**84A Amending reports.**

- (1) Subject to subsection (6) below, after a local government finance report has been made the Secretary of State may, at any time before the end of the financial year following the financial year concerned, make in relation to the report one or more amending reports under this section.
- (2) An amending report under this section shall contain amendments to the basis of distribution specified in the local government finance report.
- (3) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of the amendments which he proposes to make.
- (4) The report shall be laid before the House of Commons.
- (5) As soon as is reasonably practicable after the report is laid before the House of Commons, the Secretary of State shall send a copy of it to each receiving authority.
- (6) Where an amending report under this section has been approved by resolution of the House of Commons, the Secretary of State may not make a subsequent amending report under this section in relation to the same local government finance report.

**84B Calculation of sums payable under amending reports.**

- (1) As soon as is reasonably practicable after an amending report made under section 84A above has been approved by resolution of the House of Commons, the Secretary of State shall calculate what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the financial year concerned in accordance with the basis of distribution specified in the local government finance report as amended by the amending report.
- (2) Subject to subsection (3) below, after making a calculation under subsection (1) above the Secretary of State may make one further calculation of what sum, if any, falls to be paid to each receiving authority by way of revenue support grant for the year in accordance with that basis of distribution.
- (3) A calculation may not be made under subsection (2) above after whichever is the later of—
  - (a) the end of the financial year following the financial year concerned, and
  - (b) the end of the period of 3 months beginning with the day on which the amending report is approved by resolution of the House of Commons.

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- (4) Subsections (4) to (7) of section 82 above apply in relation to calculations made under subsections (1) and (2) above as they apply in relation to calculations made under subsections (1) and (2) of that section.

**84C Payment of sums under amending reports.**

- (1) This section applies where a calculation (the relevant calculation) is made under section 84B(1) or (2) above in relation to an amending report.
- (2) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned exceeds that shown as falling to be paid to it by the relevant previous calculation, the Secretary of State shall pay to the authority a sum equal to the difference.
- (3) The sum shall be paid at such times, or in instalments of such amounts and at such times, as the Secretary of State determines with the Treasury’s consent; but any such time must fall after the end of the financial year in which the amending report was made.
- (4) Where the sum shown by the relevant calculation as falling to be paid to a receiving authority for the financial year concerned is less than that shown as falling to be paid to it by the relevant previous calculation, a sum equal to the difference shall be paid by the authority to the Secretary of State.
- (5) The sum shall be paid on such day after the end of the financial year in which the amending report was made as the Secretary of State may specify; and if it is not paid on or before that day it shall be recoverable in a court of competent jurisdiction.
- (6) In this section “the relevant previous calculation” means—
  - (a) in relation to a calculation made under section 84B(1) above, the calculation under section 82(1) above or, where a further calculation has been made under section 82(2) above, that further calculation;
  - (b) in relation to a calculation made under section 84B(2) above, the calculation made under section 84B(1) above.”

F148 16 .....

**Textual Amendments**

**F148** Sch. 10 para. 16 omitted (with effect in accordance with s. 3(13) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\), s. 3\(12\)\(a\)](#)

17 In section 86 of the 1988 Act (effect of report’s approval), subsections (4) to (6) shall cease to have effect.

18 For section 88A of the 1988 Act there shall be substituted the following sections—

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*“ Other grants*

**88A Council tax grants.**

- (1) If regulations under section 13 of the Local Government Finance Act 1992 (reduced amounts of tax) have effect as regards a financial year the Secretary of State may, with the consent of the Treasury, pay a grant to a billing authority as regards that financial year.
- (2) The amount of the grant shall be such as the Secretary of State may with the consent of the Treasury determine.
- (3) A grant under this section shall be paid at such time, or in instalments of such amounts and at such times, as the Secretary of State may with the consent of the Treasury determine.
- (4) In making any payment of grant under this section the Secretary of State may impose such conditions as he may with the consent of the Treasury determine; and the conditions may relate to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (5) In deciding whether to pay a grant under this section, and in determining the amount of any such grant, the Secretary of State shall have regard to his estimate of any amount which, in consequence of the regulations, the authority might reasonably be expected to lose, or to have lost, by way of payments in respect of the council tax set by it for the financial year concerned.

**88B Special grants.**

- (1) The Secretary of State may, with the consent of the Treasury, pay a grant (in this section referred to as a special grant) in accordance with this section to a relevant authority.
- (2) Where the Secretary of State proposes to make one special grant he shall, before making the grant, make a determination stating with respect to the grant—
  - (a) to which authority it is to be paid,
  - (b) the purpose for which it is to be paid, and
  - (c) the amount of the grant or the manner in which the amount is to be calculated.
- (3) Where the Secretary of State proposes to make two or more special grants to different authorities he shall, before making the grants, make a determination stating with respect to the grants—
  - (a) to which authorities they are to be paid,
  - (b) the purpose for which they are to be paid, and
  - (c) either—
    - (i) the amount of the grant which he proposes to pay to each authority or the manner in which the amount is to be calculated, or



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- (ii) the total amount which he proposes to distribute among the authorities by way of special grants and the basis on which he proposes to distribute that amount.
- (4) A determination under subsection (2) or (3) above shall be made with the consent of the Treasury and shall be specified in a report (to be called a special grant report) which shall contain such explanation as the Secretary of State considers desirable of the main features of the determination.
- (5) A special grant report shall be laid before the House of Commons and, as soon as is reasonably practicable after the report has been so laid, the Secretary of State shall send a copy of it to any relevant authority to whom a special grant is proposed to be paid in accordance with the determination in the report.
- (6) No special grant shall be paid unless the special grant report containing the determination relating to the grant has been approved by a resolution of the House of Commons.
- (7) A special grant report may specify conditions which the Secretary of State, with the consent of the Treasury, intends to impose on the payment of (or of any instalment of) any special grant to which the report relates; and the conditions may—
- (a) require the provision of returns or other information before a payment is made to the relevant authority concerned, or
  - (b) relate to the use of the amount paid, or to the repayment in specified circumstances of all or part of the amount paid, or otherwise.
- (8) Without prejudice to compliance with any conditions imposed as mentioned in subsection (7) above, a special grant shall be paid at such time or in instalments of such amounts and at such times as the Secretary of State may, with the consent of the Treasury, determine.
- (9) For the purposes of this section each of the following is a relevant authority—
- (a) a receiving authority;
  - (b) a metropolitan county passenger transport authority established by section 28 of the <sup>M22</sup>Local Government Act 1985.”

**Marginal Citations**

M22 1985 c. 51.

**PART III**

FUNDS

- 19 In subsection (1) of section 89 of the 1988 Act (collection funds), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 20 For section 90 of the 1988 Act there shall be substituted the following section—

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**“90 Payments to and from collection funds.**

- (1) The following shall be paid into the collection fund of a billing authority—
- (a) sums received by the authority in respect of council tax set by it in accordance with section 30 of the Local Government Finance Act 1992 (but not sums received by way of penalty),
  - (b) sums received by the authority from any major precepting authority under regulations made under section 99(3) below,
  - (c) sums received by the authority in respect of any non-domestic rate under this Act,
  - (d) sums received by the authority under paragraph 5(10) or (14) of Schedule 8 below or regulations made under paragraph 5(15) or 6(5) of that Schedule, and
  - (e) any other sums which the Secretary of State specifies are to be paid into a billing authority’s collection fund.
- (2) The following payments shall be met from the collection fund of a billing authority—
- (a) payments to be made by the authority in respect of the amount of any precept issued by a major precepting authority under Part I of the Local Government Finance Act 1992 (but not payments to be so made in respect of interest on such an amount),
  - (b) payments to be made by the authority to any major precepting authority under regulations made under section 99(3) below,
  - (c) payments to be made by the authority to the Secretary of State under paragraph 5 of Schedule 8 below or regulations made under subparagraph (15) of that paragraph,
  - (d) payments to be made by the authority to another person in repaying, under regulations under this Act or Part I of the Local Government Finance Act 1992, excess receipts by way of non-domestic rates or of council tax, and
  - (e) any other payments which are to be made by the authority to another person and which the Secretary of State specifies are to be met from a billing authority’s collection fund.
- (3) The power to specify under this section—
- (a) includes power to revoke or amend a specification made under the power;
  - (b) may be exercised differently in relation to different authorities.”

21 Sections 95 and 96 of the 1988 Act (calculations and substitute calculations to be made by authorities) shall cease to have effect.

22 For section 97 of the 1988 Act there shall be substituted the following section—

**“97 Principal transfers between funds.**

- (1) Subject to subsection (2) below, a billing authority which has made calculations in accordance with sections 32 to 36 of the Local Government Finance Act 1992 (originally or by way of substitute) shall transfer from its

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collection fund to its general fund an amount which shall be calculated by applying the formula—

$$B \times T$$

where—

B is the amount calculated (or last calculated) by the authority under section 33(1) of that Act as the basic amount of its council tax;

T is the amount determined for item T in section 33(1) of that Act.

- (2) Where the amount given by subsection (1) above is a negative amount, the authority shall transfer the equivalent positive amount from its general fund to its collection fund.
- (3) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a surplus in its collection fund for the preceding year, it shall transfer from its collection fund to its general fund an amount equal to so much of the surplus as, in accordance with the regulations, the authority calculates to be its share.
- (4) Where in accordance with regulations under section 99(3) below a billing authority has estimated that there is a deficit in its collection fund for the preceding year, it shall transfer from its general fund to its collection fund an amount equal to so much of the deficit as, in accordance with the regulations, the authority calculates must be borne by it.
- (5) In this section and sections 98 and 99 below, any reference to a billing authority's general fund shall be construed in relation to the Common Council as a reference to the City fund."

- 23 (1) In section 98 of the 1988 Act (other transfers between funds), the following shall cease to have effect, namely—
- (a) subsections (1) and (2);
  - (b) in subsection (3), in paragraph (a), the words "or to the City fund (as the case may be)", in paragraph (c), the words "or from the City fund (as the case may be)", and paragraph (d);
  - (c) in subsection (4), the words "or to the City fund (as the case may be)"; and
  - (d) in subsection (5), the words "or from the City fund (as the case may be)".
- (2) In subsections (4) and (5) of that section, for the words "charging authority" there shall be substituted the words "billing authority".
- (3) In subsection (6) of that section, for the words "subsection (1), (4) or (5)" there shall be substituted the words "subsection (4) or (5)".

24 For section 99 of the 1988 Act there shall be substituted the following section—

**"99 Regulations about funds.**

- (1) The Secretary of State may make regulations about the discharge of the following liabilities of a billing authority—

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- (a) the liability to pay anything from its collection fund or its general fund in respect of any precept issued by a major or local precepting authority under Part I of the Local Government Finance Act 1992;
  - (b) the liability to transfer anything from its collection fund under section 97(1) or (3) above; and
  - (c) the liability to transfer anything from its general fund under section 97(2) or (4) above.
- (2) The regulations may include provision—
- (a) that anything falling to be paid or transferred must be paid or transferred within a prescribed period;
  - (b) that anything falling to be paid or transferred must be paid or transferred in instalments of such amounts, and at such times, as are determined by the billing authority in accordance with prescribed rules;
  - (c) that the billing authority must inform any precepting authorities when instalments will be paid and how they are to be calculated;
  - (d) that if an instalment is not paid to a precepting authority in accordance with the regulations, it is to be entitled to interest on the amount of the instalment;
  - (e) as to the circumstances in which the billing authority is to be treated as having discharged the liabilities mentioned in subsection (1) above;
  - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by the billing authority to any precepting authority in purported discharge of the liability mentioned in subsection (1)(a) above; and
  - (g) as to the transfer back of any excess amount transferred by the billing authority in purported discharge of the liability mentioned in subsection (1)(b) or (c) above.
- (3) The Secretary of State may by regulations make provision as regards any financial year—
- (a) that a billing authority must estimate at a prescribed time in the preceding financial year and in accordance with prescribed rules whether there is a deficit or surplus in its collection fund for that year and, if so, the amount of the deficit or surplus;
  - (b) that any surplus or deficit so estimated shall in the financial year concerned—
    - (i) be shared among, or be borne between, the billing authority and major precepting authorities in accordance with prescribed rules; or
    - (ii) in the case of the financial year beginning in 1993, belong solely to, or be borne solely by, the billing authority;
  - (c) that the billing authority must within a prescribed period inform any major precepting authorities of the effects of any estimates and rules mentioned in paragraphs (a) and (b) above;
  - (d) as to the manner in which any payments which fall to be made by a billing authority or a major precepting authority by virtue of any provision included in regulations under paragraph (a) or (b) above must be made;

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- (e) as to the period within which, or time or times at which, any such payments or instalments of such payments must be made; and
  - (f) as to the recovery (by deduction or otherwise) of any excess amount paid by a major precepting authority or a billing authority in purported discharge of any liability arising by virtue of any provision included in regulations under paragraph (a) or (b) above.
- (4) The Secretary of State may make regulations requiring transfers between funds, or adjustments or assumptions, to be made to take account of any substitute calculation under section 32(4) of the Local Government Finance Act 1992.
- (5) The Secretary of State may make regulations providing that sums standing to the credit of a billing authority's collection fund at any time in a financial year must not exceed a total to be calculated in such manner as may be prescribed.
- (6) Regulations under subsection (5) above in their application to a particular financial year (including regulations amending others) shall not be effective unless they come into force before 1 January in the preceding financial year; but this does not affect regulations which merely revoke others."

## SCHEDULE 11

Section 107.

### WATER AND SEWERAGE CHARGES: SCOTLAND

#### <sup>F149</sup> PART I

##### CHARGES FOR WATER SERVICES

.....

###### Textual Amendments

**F149** Sch. 11 Pt. I. (ss. 1-12) repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(d)(v)(2)**

#### PART II

##### <sup>F150</sup> CHARGES FOR SEWERAGE SERVICES

.....

###### Textual Amendments

**F150** Sch. 11 Pt. II (ss. 13-23) repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c.39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(d)(5)**

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**PART III**

**F151 MISCELLANEOUS PROVISIONS**

**Textual Amendments**

**F151** Sch. 11 Pt. III (ss. 24-27):(ss. 26, 27 repealed (19.2.1996 subject to art. 2(2) of the commencement S.I. 1996/323) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(d)(v)** and ss. 24, 25 repealed (1.4.1996 subject to art. 4(2) of the commencement S.I. 1996/323) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d)(2), **Sch. 2**

*Accounts*

F152<sup>24</sup> .....

**Textual Amendments**

**F152** Sch. 11 Pt. III para. 24 repealed (1.4.1996 subject to art 4(2) of the commencing S.I) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

F153<sup>25</sup> .....

**Textual Amendments**

**F153** Sch. 11 Pt. III para. 25 repealed (1.4.1996 subject to art. 4(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

*Tariff of charges*

F154<sup>26</sup> .....

**Textual Amendments**

**F154** Sch. 11 Pt. III para. 26 repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(2)(v)**

F155<sup>27</sup> .....

**Textual Amendments**

**F155** Sch. 11 Pt. III para. 27 repealed (19.2.1996 subject to art. 2(2) of the commencing S.I.) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, **art. 2(1)(2)(v)**

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## PART IV

### AMENDMENTS TO THE 1980 ACT

- 28 The 1980 Act shall be amended in accordance with the following provisions of this Part.
- 29 In section 9A (which relates to the exemption from charges of water for fire fighting)—
- (a) for the words “community water charges” there shall be substituted the words “council water charge”; and
  - (b) for paragraphs (a) and (b) there shall be substituted the following paragraphs—
    - “(a) water taken for the purpose of extinguishing fires or taken by a fire authority for any other emergency purposes;
    - (b) water taken for the purpose of testing apparatus installed or equipment used for extinguishing fires or for the purpose of training persons for fire-fighting; or
    - (c) the availability of water for any purpose mentioned in paragraph (a) or (b) above.”.

#### Commencement Information

- 15** Sch. 11 para. 29 wholly in force; Sch. 11 para. 29(b) in force at Royal Assent see s. 119(2)(c); Sch. 11 para. 29(a) in force at 1.4.1993 by [S.I. 1993/575](#)

- 30 In section 35 (which relates to the power to supply water fittings)—
- (a) in subsection (1) the words “by way either of sale or hire” shall cease to have effect;
  - (b) in subsection (2), for the words “let for hire” there shall be substituted the words “supplied otherwise than by sale”; and
  - (c) for subsection (5) there shall be substituted the following subsection—
    - “(5) If any person—
      - (a) so interferes with a meter used by the authority in determining the amount of any charges fixed in relation to any premises as intentionally or recklessly to prevent the meter from showing, or from accurately showing, the volume of water supplied to those premises; or
      - (b) carries out, without the consent of the water authority, any works which he knows are likely to affect the operation of such a meter or which require the disconnection of such a meter; or
      - (c) otherwise wilfully or negligently injures or suffers to be injured any water fitting belonging to the authority,he shall be guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.”

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**Textual Amendments**

**F156** Sch. 11 para. 31 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

<sup>F157</sup>32 .....

**Textual Amendments**

**F157** Sch. 11 para. 32 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d) **Sch. 2**

<sup>F158</sup>33 .....

**Textual Amendments**

**F158** Sch. 11 para. 33 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

<sup>F159</sup>34 .....

**Textual Amendments**

**F159** Sch. 11 para. 34 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

35 After section 56 there shall be inserted—

**“56A Regulations as to meters.**

The Secretary of State may make regulations under this Act as to the installation, connection, use, maintenance, authentication and testing of meters, and as to any related matters.”

<sup>F160</sup>36 .....

**Textual Amendments**

**F160** Sch. 11 para. 36 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

<sup>F161</sup>37 .....

**Textual Amendments**

**F161** Sch. 11 para. 37 repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

38 In section 109(1) (which defines terms used in the Act)—

<sup>F162</sup>(a) .....



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- F162(b) .....
- F162(c) .....
- (d) after the definition of “enactment” there shall be inserted—
- ““fire authority” has the same meaning as in the <sup>M25</sup>Fire Services Act 1947;”;
- F162(e) .....
- (f) in the definition of “prescribed”, after “prescribed by” there shall be inserted the words “ or determined under ”.

#### Textual Amendments

**F162** Sch. 11 para. 38(a)(b)(c) and (e) repealed (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(d), **Sch. 2**

#### Commencement Information

**I6** Sch. 11 para. 38 wholly in force; Sch. 11 para. 38(d)(f) in force at Royal Assent see s. 119(2)(c); Sch. 11 para. 38(a)(c) in force at 1.10.1992 by S.I. 1992/2183, **art. 2(b)** (with **art. 3**); Sch. 11 para. 38(b)(e) in force at 1.4.1993 by S.I. 1993/575, **art. 2**.

#### Marginal Citations

**M25** 1947 c. 41.

## SCHEDULE 12

Section 108.

### PAYMENTS TO LOCAL AUTHORITIES BY SECRETARY OF STATE: SCOTLAND

#### PART I

#### PAYMENTS TO LOCAL AUTHORITIES

##### *General*

- 1 (1) The local authorities—
- (a) to which revenue support grant is payable; and
  - (b) among whom the distributable amount (within the meaning of paragraph 9 below) of non-domestic rate income is distributed,
- in respect of a financial year shall be such local authorities as are specified in an order made by the Secretary of State; and different provision may be made for the purposes of sub-paragraphs (a) and (b) of this paragraph in respect of the same authority.
- (2) The amount of revenue support grant payable in respect of a financial year to a local authority so specified shall be such amount as is determined in relation to that authority by order made by the Secretary of State.
- (3) The amount of non-domestic rate income distributed in respect of a financial year to a local authority so specified shall be such part of the distributable amount for that year as is determined in relation to that authority by order made by the Secretary of State.

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- (4) Subject to paragraph 4 below, the Secretary of State may at any time by order—
- (a) make such amendments as he thinks fit to; or
  - (b) revoke; or
  - (c) revoke and replace with a different order,
- any order made under this paragraph; and any amount of revenue support grant or non-domestic rate income which has been paid and which, in consequence of anything done under this paragraph, falls to be repaid may be recovered by the Secretary of State whenever and however he thinks fit.
- (5) An order under this paragraph shall be known as a local government finance order.
- 2 (1) A local government finance order shall be made only with the consent of the Treasury.
- (2) Before making a local government finance order the Secretary of State shall consult such associations of local authorities as appear to him to be appropriate.
- (3) A local government finance order together with a report of the considerations which led to its provisions shall be laid before the House of Commons but shall have no effect until approved by a resolution of that House.

*Payment of revenue support grant and non-domestic rate income*

- 3 Revenue support grant and non-domestic rate income 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.
- 4 The Secretary of State may determine that the amount of revenue support grant or non-domestic rate income 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*

- 5 Where under section 199 of the 1973 Act (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 or non-domestic rate income payable for the financial year 1993-94 or for any subsequent financial year, but that information is not given timeously—
- (a) he may make an estimate as regards any element of the required information; and
  - (b) 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 any such estimate shall be deemed to be information given by the local authority.

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## PART II

### NON-DOMESTIC RATING ACCOUNTS

#### *The accounts*

- 6 (1) In accordance with this Part of this Schedule the Secretary of State shall keep, in respect of the financial year 1993-94 and each subsequent financial year, an account (to be called a non-domestic rating account).
- [<sup>F163</sup>(2) The Scottish Ministers shall send each account kept by them in accordance with sub-paragraph (1) to the Auditor General for Scotland for auditing.]

#### Textual Amendments

**F163** Sch. 12 para. 6(2) substituted for Sch. 12 para. 6(2)(3) (1.4.2002) by [The Public Finance and Accountability \(Scotland\) Act 2000 \(Consequential Modifications\) Order 2002 \(S.S.I. 2002/176\)](#), [art. 6](#)

#### *Credits and debits*

- 7 (1) For each financial year there shall be credited (as items of account) to the account kept for the year any sums received by the Secretary of State in the year under paragraph 11 below.
- (2) Any amounts of non-domestic rate income distributed by the Secretary of State in a financial year under—
- (a) paragraph 3 above;
  - (b) paragraph 11(9) and (10) below; or
  - (c) regulations made under paragraph 12(5) below,
- shall be debited (as items of account) to the account kept for the year
- 8 (1) As soon as is reasonably practicable after the end of each financial year the Secretary of State shall calculate the following—
- (a) the aggregate of the items of account credited to the account kept for the year; and
  - (b) the aggregate of the items of account debited to the account kept for the year.
- (2) If the aggregate mentioned in sub-paragraph (1)(a) above exceeds that mentioned in sub-paragraph (1)(b) above, a sum equal to the excess shall be—
- (a) debited (as an item of account) to the account kept for the year; and
  - (b) credited (as an item of account) to the account kept for the next financial year.
- (3) If the aggregate mentioned in sub-paragraph (1)(b) above exceeds that mentioned in sub-paragraph (1)(a) above, a sum equal to the excess shall be—
- (a) credited (as an item of account) to the account kept for the year; and
  - (b) debited (as an item of account) to the account kept for the next financial year.

#### *Distributable amount*

- 9 (1) Before a financial year begins the Secretary of State shall estimate—
- (a) the aggregate of the items of account which will be credited to the account kept for that year; and

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- (b) the aggregate of the items of account which will be debited to the account kept for that year under paragraphs 7(2)(b) and (c) and 8(3)(b) above.
- (2) In making any estimate under sub-paragraph (1) above the Secretary of State may make such assumptions as he thinks fit.
- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the Secretary of State shall calculate the amount equal to the difference.
- (4) In any local government finance order in respect of that year the Secretary of State shall specify the amount arrived at under this paragraph (the distributable amount for the year).

### PART III

#### CONTRIBUTION

##### *Non-domestic rating contributions*

- 10 (1) The Secretary of State may make regulations containing rules for the calculation of an amount for a financial year in relation to each [<sup>F164</sup>local] authority (to be called its non-domestic rating contribution for the year).
- (2) Subject to sub-paragraph (3) below, the rules shall be so framed that the amount calculated under them in relation to an authority is broadly the same as the total which would be payable to that authority if there were added—
- (a) any sum paid to them by way of a contribution in aid made in respect of lands and heritages which, but for [<sup>F165</sup>section 7 (exemption for visiting forces etc.)], would be liable to non-domestic rates; and
  - (b) the sum which, if the authority acted diligently, would be payable to them in respect of non-domestic rates for that year.
- (3) The Secretary of State may incorporate in the rules provision for deductions (of such extent (if any) as he thinks fit) as regards—
- (a) the operation of—
    - [<sup>F166</sup>(i) section 24A (lands and heritages partly unoccupied for a short time) of the <sup>M26</sup>Local Government (Scotland) Act 1966;]
    - (ii) section 244 (remission of rates on account of poverty) of the 1947 Act; <sup>F167</sup> . . .
    - (iii) section 4(5) (reduction and remission of rates payable by charitable and other organisations) of the <sup>M27</sup>Local Government (Financial Provisions [<sup>F168</sup>etc.]) (Scotland) Act 1962; [<sup>F169</sup>and [ section 3A (schemes for reduction and remission of rates) of that <sup>F170</sup>(iiiia) Act;]
    - (iv) paragraph 4 of Schedule 2 (discretionary relief for rural settlements) to the Local Government and Rating Act 1997]
  - (b) the costs of collection and recovery; and
  - (c) such other matters (if any) as he thinks fit.

*Status: Point in time view as at 05/09/2018.*

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- (4) Regulations under this paragraph in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1st January in the preceding financial year.

#### Textual Amendments

- F164** Word in Sch. 12 para. 10(1) substituted (1.4.1996) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(19)(a)** (with s. 128(8)); S.I. 1996/323, **art. 4(1)(b)(c)**
- F165** Words in Sch. 12 para. 10(2)(a) substituted (1.4.2000) by 1997 c. 29, ss. 33(1), 34(1), **Sch. 3 para. 29(a)**; S.I. 1998/2329, **art. 3(1)(2)**
- F166** Sch. 12 para. 10(3)(a)(i) substituted (31.12.1994 subject to transitional provisions in art. 5 of the commencing S.I.) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(19)(b)** (with s. 128(8)); S.I. 1994/3150, **arts. 2(a)**
- F167** Word in Sch. 12 para. 10(3)(a)(ii) omitted (1.12.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 29(b)(i)**; S.I. 1997/2826, **art. 2(d)**
- F168** Word in Sch. 12 para. 10(3)(a)(iii) inserted (31.10.2015) by Community Empowerment (Scotland) Act 2015 (asp 6), **ss. 140(2)(a)**, 142(1); S.S.I. 2015/344, **art. 2**
- F169** Word “and” and Sch. 12 paragraph 10(3)(a)(iv) inserted (1.12.1997) by 1997 c. 29, s. 33(1), **Sch. 3 para. 29(b)(ii)**; S.I. 1997/2826, **art. 2(d)**
- F170** Sch. 12 para. 10(3)(a)(iiia) inserted (31.10.2015) by Community Empowerment (Scotland) Act 2015 (asp 6), **ss. 140(2)(b)**, 142(1); S.S.I. 2015/344, **art. 2**

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

- C4** Sch. 12 para. 10(4) excluded (31.10.2015) by Community Empowerment (Scotland) Act 2015 (asp 6), **ss. 140(4)**, 142(1); S.S.I. 2015/344, **art. 2**

#### Marginal Citations

- M26** 1966 c. 51.  
**M27** 1962 c. 9

- 11 (1) This paragraph applies where regulations under paragraph 10 above are in force in respect of a financial year, and has effect subject to any such regulations.
- [<sup>F171</sup>(2) Before such date in relation to each financial year as the Secretary of State may direct, each relevant authority shall calculate the amount of their non-domestic rating contribution for that year, and shall inform the Secretary of State of the amount so calculated in respect of them; and, for the purposes of this paragraph, “relevant authority” means, in relation to any financial year prior to and including the financial year 1995-96, a regional or islands council and, in relation to financial years after that year, a local authority.]
- (3) The authority shall be liable to pay to the Secretary of State an amount (the “provisional amount”) equal to that calculated and [<sup>F172</sup>notified by them] under subparagraph (2) above.
- (4) The authority shall pay the provisional amount during the course of the year, in such instalments and at such times as the Secretary of State may with the consent of the Treasury direct.
- (5) Within such period after the year ends as the Secretary of State may direct the authority shall—
- (a) calculate, in such manner as may be prescribed, the amount of its non-domestic rating contribution for the year;

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- (b) notify the amount so calculated to the Secretary of State; and
  - (c) arrange for the calculation and the amount to be certified under arrangements made by the Commission for Local Authority Accounts in Scotland.
- (6) The Commission shall send a copy of the certification of the calculation and the amount to the Secretary of State.
- (7) When the Secretary of State receives notification from an authority under sub-paragraph (5)(b) above he shall—
- (a) calculate the amount of the difference (if any) between that amount (the “notified amount”) and the provisional amount; and
  - (b) if there is a difference, inform the authority of the amount of the difference.
- (8) If the notified amount exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct.
- (9) If the notified amount is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority; and the amount shall be paid at such time as he decides with the Treasury’s approval.
- (10) When the Secretary of State receives notification of the certified amount from the Commission under sub-paragraph (6) above he shall inform the authority of the amount of any difference between the certified amount and the notified amount, and sub-paragraphs (8) and (9) above shall apply in relation to differences between the certified amount and the notified amount as they apply in relation to differences between the provisional amount and the notified amount.
- (11) If the authority fail to comply with sub-paragraph (5) above the Secretary of State may suspend payments which would otherwise fall to be made to the authority under—
- (a) paragraph 3 above;
  - (b) sub-paragraph (9) or (10) above; or
  - (c) regulations made under paragraph 12(5) below,
- but if the authority then comply with the sub-paragraph he shall resume payments falling to be made to the authority under those provisions and make payments to them equal to those suspended.
- (12) Where the Secretary of State has suspended payments under sub-paragraph (9) above by reason of the authority’s failure to make the calculation required under sub-paragraph (5)(a) above in the manner prescribed, for the purposes of sub-paragraph (10) above sub-paragraphs (8) and (9) above shall apply to differences between the provisional amount and the certified amount as they apply to differences between the provisional amount and the notified amount.

#### **Textual Amendments**

**F171** Sch. 12 para. 11(2) substituted (4.1.1995) by 1994 c. 39, s. 180(1), **Sch. 13 para. 176(19)(c)** (with s. 128(8)); **S.I. 1994/2850, art. 3(c)(xiii)**

**F172** Words in Sch. 12 para. 11(3) substituted (4.1.1995) by 1994 c. 39, s. 180(1), Sch. 13 para. 176(19)(d) (with s. 128(8)); **S.I. 1994/2850, art. 3(c)(xiii)**

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

**C5** Sch. 12 para. 11(2) modified (31.12.1996) by **S.I. 1996/3070, reg. 4.**

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C6 Sch. 12 para. 11(5)(a) explained (31.12.1996) by S.I. 1996/3070, reg. 9

- 12 (1) Any calculation under paragraph 11 above of the amount of an authority's non-domestic rating contribution for a year shall be made on the basis of the information before the person making the calculation at the time he makes it; but regulations under paragraph 10 above may include provision—
- (a) requiring a calculation under paragraph 11(2) above to be made on the basis of that information read subject to prescribed assumptions;
  - (b) enabling a calculation under paragraph 11(5)(a) above to be made without taking into account any information as regards which the following conditions are satisfied—
    - (i) it is not reasonably practicable for the person making the calculation to take it into account; and
    - (ii) it was received by the authority after a prescribed date (which may be before or after the end of the year in question).
- (2) Regulations under paragraph 10 above may incorporate in the rules provision for adjustments to be made in the calculation of the amount of an authority's non-domestic rating contribution under paragraph 11(2) or (5) above, being adjustments to take account of relevant changes affecting the amount of the authority's non-domestic rating contribution for an earlier year.
- (3) For the purposes of sub-paragraph (2) above, a change is a relevant change if it results from a decision, determination or other matter which (whether by reason of the time at which it was taken, made or occurred or otherwise) was not taken into account by the authority in the calculation under paragraph 11(5) above of the amount of their non-domestic rating contribution for the earlier year in question.
- (4) The power to give directions under paragraph 11 above—
- (a) includes power to revoke or amend a direction given under the power;
  - (b) may be exercised differently for different authorities.
- (5) The Secretary of State may make regulations providing that, once the provisional amount has been arrived at under paragraph 11 above as regards an authority for a financial year and if prescribed conditions are fulfilled, the provisional amount is to be treated for the purposes of that paragraph as being an amount smaller than it would otherwise be.
- (6) Regulations under sub-paragraph (5) above may include—
- (a) provision as to the re-calculation of the provisional amount, including provision for the procedure to be adopted for re-calculation if the prescribed conditions are fulfilled;
  - (b) provision as to financial adjustments to be made as a result of any re-calculation, including provision for the making of reduced payments under paragraph 11 above or of repayments.

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SCHEDULE 13

Section 117(1).

MINOR AND CONSEQUENTIAL AMENDMENTS

*Forged Transfers Act 1891 (c. 43)*

1 In section 2 of the Forged Transfers Act 1891 (definitions), for paragraph (a) there shall be substituted the following paragraphs—

- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
- (aa) a regional, islands or district council within the meaning of the <sup>M28</sup>Local Government (Scotland) Act 1973;
- (ab) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M29</sup>Local Government Finance Act 1988;”.

**Marginal Citations**

- M28** 1973 c. 65.
- M29** 1988 c. 41.

*Public Health (Scotland) Act 1897 (c. 38)*

<sup>F173</sup>2 .....

**Textual Amendments**

- F173** Sch. 13 para. 2 repealed (S.) (1.10.2009) by [Public Health etc. \(Scotland\) Act 2008 \(asp 5\)](#), s. 128(2), [sch. 3 Pt. 1](#) (with s. 127); S.S.I. 2009/319, art. 2(a), sch. 1

*Public Health Acts Amendment Act 1907 (c. 53)*

3 In section 21 of the Public Health Acts Amendment Act 1907 (power to alter names of streets), for the words from “and persons” to “community charge” there shall be substituted the words “ and persons who are liable to pay an amount in respect of council tax ”.

**Commencement Information**

- I7** Sch. 13 para. 3 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 3\(1\)\(a\)](#).

*Small Holdings and Allotments Act 1908 (c. 36)*

4 In section 23 of the Small Holdings and Allotments Act 1908 (duty of certain councils to provide allotments), in subsection (2), for the words from “persons” to “community charge” there shall be substituted the words “ persons who are liable to pay an amount in respect of council tax ”.



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**Commencement Information**

**I8** Sch. 13 para. 4 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454, art. 3\(1\)\(a\)](#).

- 5 In section 29 of that Act (management of allotments), in subsection (1), for the words from “liable” to the end of the subsection there shall be substituted the words “liable to pay to the district or London borough council in whose area the land is situated an amount in respect of council tax.”

**Commencement Information**

**I9** Sch. 13 para. 5 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454, art. 3\(1\)\(a\)](#).

*Civil Defence Act 1939 (c. 31)*

- 6 **F174** .....

**Textual Amendments**

**F174** Sch. 13 para. 6 repealed (14.11.2005) by [Civil Contingencies Act 2004 \(c. 36\)](#), ss. 32, 34, [Sch. 3](#); [S.I. 2005/2040, art. 3](#)

**Commencement Information**

**I10** Sch. 13 para. 6 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2](#).

*Statutory Orders (Special Procedure) Act 1945 (c. 18)*

- 7 In section 11 of the Statutory Orders (Special Procedure) Act 1945 (interpretation), in subsection (1), for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M30</sup>Local Government Finance Act 1988;”

**Commencement Information**

**I11** Sch. 13 para. 7 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2](#).

**Marginal Citations**

**M30** 1988 c. 41.

*Civil Defence Act 1948 (c. 5)*

- 8 In section 9 of the Civil Defence Act 1948 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;

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- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

#### Commencement Information

**I12** Sch. 13 para. 8 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454](#), art. 2.

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

9 After section 20 of the 1956 Act there shall be inserted—

#### “20A Contributions by police authorities.

- (1) The police authority of any police area may incur expenses in the making of contributions in aid of council tax in respect of dwellings, whether in the police area or elsewhere, which are occupied for the purposes of the police force for that area, being dwellings in respect of which no council tax is paid.
- (2) A contribution under this section shall be treated as money paid as council tax.”

10 For section 22 of that Act there shall be substituted the following section—

#### “22 Exemption of churches, etc. from rates.

- (1) No non-domestic rate shall be levied on any premises to the extent that they consist of—
  - (a) a building occupied by a religious body and used for the purpose of religious worship;
  - (b) a church hall, chapel hall or similar premises used in connection with a building such as is referred to in paragraph (a) above for the purposes of the religious body which occupies that building; or
  - (c) any premises occupied by a religious body and used by it—
    - (i) for carrying out administrative or other activities relating to the organisation of the conduct of religious worship in a building such as is referred to in paragraph (a) above; or
    - (ii) as an office or for office purposes, or for purposes ancillary to its use as an office or for office purposes.
- (2) Where any such premises as are mentioned in subsection (1) above form part of other lands and heritages and are not entered separately in the valuation roll, the net annual value of those lands and heritages shall be apportioned between the said premises and the remainder of the lands and heritages, and the net annual values of such premises and of the remainder shall be shown separately in the valuation roll.
- (3) The provisions of the Valuation Acts (including, without prejudice to the foregoing generality, the provisions with respect to persons whose property is valued and with respect to appeals and complaints) shall apply with regard to any matter required by subsection (2) above to be shown in the valuation roll.
- (4) In subsection (1)(c) above—

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“office purposes” includes administration, clerical work and handling money; and

“clerical work” includes writing, book-keeping, sorting papers or information, filing, typing, duplicating, calculating (by whatever means), drawing and the editorial preparation of matter for publication.”

**Commencement Information**

**I13** Sch. 13 para. 10 wholly in force at 1.4.1992 see s. 119(2)(d) and [S.I. 1992/818, art. 2\(a\)](#).

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

- 11 In subsection (9) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (exemption from relief under that section of premises exempt under section 22 of the Valuation and Rating (Scotland) Act 1956), the words “paragraph (a) or (b) or (c) of” shall be omitted.

**Commencement Information**

**I14** Sch. 13 para. 11 wholly in force at 1.4.1992 see s. 119(2)(d) and [S.I. 1992/818, art. 2\(a\)](#).

*Stock Transfer Act 1963 (c. 18)*

- 12 In section 4 of the Stock Transfer Act 1963 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M31</sup>Local Government Finance Act 1988;”.

**Commencement Information**

**I15** Sch. 13 para. 12 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2](#).

**Marginal Citations**

**M31** 1988 c. 41.

*Industrial and Provident Societies Act 1965 (c. 12)*

<sup>F175</sup>13 .....

**Textual Amendments**

**F175** Sch. 13 para. 13 repealed (1.8.2014) by [Co-operative and Community Benefit Societies Act 2014 \(c. 14\)](#), s. 154, [Sch. 7](#) (with [Sch. 5](#))

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

- 14 In section 2 of the Public Works Loans Act 1965 (new form of local loan and automatic charge for securing it), in subsection (1)(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
- (ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

**Commencement Information**

**I16** Sch. 13 para. 14 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454](#), **art. 2**.

*General Rate Act 1967 (c. 9)*

- 15 In section 70 of the General Rate Act 1967 (provision for objections to proposals), in subsection (5), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 16 In section 72 of that Act (agreed alterations after proposals), in subsection (1), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 17 In section 73 of that Act (opposed proposals), in subsections (1) and (2)(b), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 18 In section 74 of that Act (proposals objected to by valuation officer), in subsections (2) and (3), for the words “valuation and community charge tribunal”, in each place where they occur, there shall be substituted the words “ valuation tribunal ”.
- 19 In section 75 of that Act (two or more proposals in respect of the same hereditament), in paragraph (b), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 20 In section 76 of that Act (appeals against objections to proposals), in subsections (1), (2), (2B), (3) and (4), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 21 In section 77 of that Act (appeal to Lands Tribunal), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- 22 In section 78 of that Act (arbitration with respect to proposals), in subsection (1), for the words “before a valuation and community charge tribunal” there shall be substituted the words “ before a valuation tribunal ”.
- 23 In section 83 of that Act (use of returns as evidence), in subsections (8) and (9), for the words “a valuation and community charge tribunal” there shall be substituted the words “ a valuation tribunal ”.
- 24 In section 93 of that Act (membership of local authority etc. not to be a disqualification in certain cases), in subsection (1), for the words “a valuation and community charge tribunal” there shall be substituted the words “ a valuation tribunal ”.

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- 25 In section 108 of that Act (inspection of documents), in subsection (1)(c), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.

*National Loans Act 1968 (c. 13)*

- 26 In Schedule 4 to the National Loans Act 1968 (local loans), in paragraph 1(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M32</sup>Local Government Finance Act 1988;”.

**Commencement Information**

**I17** Sch. 13 para. 26 wholly in force at 2.11.1992 see s. 119(2)(d) and. S.I 1992/2454, art. 2.

**Marginal Citations**

**M32** 1988 c. 41.

*International Organisations Act 1968 (c. 48)*

- 27 In section 2 of the International Organisations Act 1968 (specialised agencies of United Nations), in subsection (2)(aa), for the words from “subject to” to “collective community charge” there shall be substituted the words “ liable to pay anything in respect of council tax ”.
- 28 In Part II of Schedule 1 to that Act (privileges and immunities of representatives, members of subordinate bodies, high officers, experts and persons on missions), in paragraph 9B, for the words from “subject to” to “collective community charge” there shall be substituted the words “ liable to pay anything in respect of council tax ”

*Development of Tourism Act 1969 (c. 51)*

F176 29 .....

**Textual Amendments**

**F176** Sch. 13 para. 29 repealed (19.11.1998) by 1998 c. 43, s. 1(1), **Sch 1 Pt. IV** Group 3

*Pensions (Increase) Act 1971 (c. 56)*

- 30 In Schedule 3 to the Pensions (Increase) Act 1971 (administrative, incidental and consequential provisions) in paragraph 6(1)(a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;

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(ia) a combined police authority or a combined fire authority, as defined in section 144 of the Local Government Finance Act 1988;”.

**Commencement Information**

**I18** Sch. 13 para. 30 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2](#).

*Tribunals and Inquiries Act 1971 (c. 62)*

F177 31 .....

**Textual Amendments**

**F177** Sch. 13 para. 31 repealed (1.10.1992) by [Tribunals and Inquiries Act 1992 \(c. 53\)](#), ss. 18(2), 19(2), [Sch. 4 Pt.I](#).

*Local Government Act 1972 (c. 70)*

32 In section 97 of the Local Government Act 1972 (removal or exclusion of disability etc.), in subsection (4), for the words from “under the Local Government Finance Act 1988” to “community charge” there shall be substituted the words “to pay an amount in respect of any community charge or in respect of council tax ”.

**Commencement Information**

**I19** Sch. 13 para. 32 wholly in force at 1.2.1993 see s. 119(2)(d) and [S.I. 1992/2454, art. 3\(1\)\(a\)](#) (as amended by [S.I. 1993/194, art. 3\(1\)](#)) and [S.I. 1993/194, art. 3\(2\)](#)

PROSPECTIVE

33 In section 150 of that Act (expenses of parish and community councils), in the proviso to subsection (1), for the words from “section 33(4)(d)” to “charging authority)” there shall be substituted the words “ section 35(2)(d) of the Local Government Finance Act 1992 (special expenses of a billing authority) ”.

34 (1) In subsection (1)(b) of section 168 of that Act (local financial returns)—  
(a) for the words “charging authority” there shall be substituted the words “ billing authority ”; and  
(b) in sub-paragraph (i), for the words from “personal community charge” to “collective community charge” there shall be substituted the words “ council tax ”.  
(2) In subsection (5) of that section, for paragraph (a) there shall be substituted the following paragraphs—  
“(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;  
(aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M33</sup>Local Government Finance Act 1988;”.

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#### Commencement Information

**I20** Sch. 13 para. 34 wholly in force at 1.4.1993 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 3\(1\)\(a\)](#).

#### Marginal Citations

**M33** [1988 c. 41](#).

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

[<sup>F178</sup>35 In section 41(4) of the Local Government (Scotland) Act 1973 (exclusion from voting disability), after “1987” there shall be inserted the words “ or any council tax or council water charge imposed under the Local Government Finance Act 1992 ”.]

#### Textual Amendments

**F178** Sch. 13 para. 35 repealed (S.) (1.5.2003) by [2000 asp 7](#), s. 36, 37(2), Sch. 4 (with s. 31); [S.S.I. 2003/74](#), [art. 2\(2\)](#)

36 In section 56 of that Act (arrangements for discharge of functions by local authorities), for subsection (6) there shall be substituted the following subsection—

- “(6) A local authority’s functions with respect to—
- (a) determining a rate;
  - (b) setting an amount of council tax in accordance with section 93(1) of the Local Government Finance Act 1992, or setting a reduced amount of council tax under section 94 of that Act or paragraph 3 of Schedule 7 to that Act;
  - (c) setting an amount of council water charge in accordance with paragraph 9 of Schedule 11 to the Local Government Finance Act 1992; or
  - (d) borrowing money,
- shall be discharged only by the authority.”

#### Commencement Information

**I21** Sch. 13 para. 36 wholly in force at 1.10.1992 see s. 119(2)(d) and [S.I. 1992/2183](#), [art. 2\(e\)](#) (with [art. 3](#)).

[<sup>F179</sup>37(1) In subsection (1) of section 109 of that Act (rating authorities), for paragraphs (a) and (b) there shall be substituted the following paragraph—

- “(a) in the case of the non-domestic rate prescribed under section 7B of the <sup>M34</sup>Local Government (Scotland) Act 1975, the regional council and the islands council;”

(2) In subsection (2) of that section, for the words from “falls” onwards there shall be substituted the words “ falls, such information as may reasonably be required for the preparation of demand notes for the purposes of levying the non-domestic rate ”.]

*Status: Point in time view as at 05/09/2018.*

*Changes to legislation: Local Government Finance Act 1992 is up to date with all changes known to be in force on or before 10 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

#### Textual Amendments

**F179** Sch. 13 para. 37 repealed (S.) (1.4.1996) by 1994 c. 39, s. 180(2), **Sch. 14** (with s. 128(8)); S.I. 1996/323, art. 4(1)(b)(d), **Sch. 2**

#### Commencement Information

**I22** Sch. 13 para. 37 partly in force; para. 37 not in force at Royal Assent see s. 119(2); para. 37(2) in force at 1.4.1993 by S.I. 1993/575, **art. 2**; para. 37(1) in force at 1.4.1995 by S.I. 1994/3152, **art. 3** (with **art. 4**)

#### Marginal Citations

**M34** 1975 c. 30.

38 Sections 110 and 110A of that Act (which make provision as to the distribution of non-domestic rate income) shall cease to have effect.

#### Commencement Information

**I23** Sch. 13 para. 38 wholly in force; para. 38 not in force at Royal Assent see s. 119(2); para. 38 in force for certain purposes at 1.10.1992 by S.I. 1992/2183, **art. 2(c)** (with **art. 3**); para. 38 in force at 1.4.1993 so far as not then in force by S.I. 1993/575, **art. 2**

39 In section 111 of that Act (power to make regulations as to certain matters connected with non-domestic rates), subsection (1)(a), (b) and (d) shall cease to have effect.

#### Commencement Information

**I24** Sch. 13 para. 39 wholly in force; para. 39 not in force at Royal Assent see s. 119(2); para. 39 in force at 1.4.1996 by S.I. 1996/918, **art. 2(a)**

40 In subsection (1) of section 118 of that Act (local financial returns), the words “district council in respect of the non-domestic district rate and to any” shall cease to have effect.

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

41 In section 2 of the Local Government (Scotland) Act 1975 (alterations to valuation roll which is in force), in subsection (1)(e) for the words “section 10(2) of the Local Government (Financial Provisions) (Scotland) Act 1963 or” there shall be substituted the word “under”.

#### Commencement Information

**I25** Sch. 13 para. 41 wholly force at 1.4.1992 see s. 119(2)(d) and S.I. 1992/818, **art. 2(a)**.

42 In section 6 of that Act (valuation by formula of certain lands and heritages), at the end of subsection (1) there shall be inserted “ and, for the purposes of this subsection, “class or description” of lands and heritages includes lands and heritages, or classes of lands and heritages, falling within such geographical area as may be prescribed. ”

43 In section 37 of that Act (general interpretation)—



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- (a) after the definition of “the Assessor” there shall be inserted the following definition—
- ““apportionment note” shall be construed in accordance with the provisions of paragraph 1 of Schedule 5 to the Local Government Finance Act 1992;”;
- (b) after the definition of “material change of circumstances” there shall be inserted the following definitions—
- ““non-domestic rate” shall be construed in accordance with the provisions of section 7A of this Act;
- “part residential subjects” shall be construed in accordance with the provisions of section 99(1) of the Local Government Finance Act 1992;”;
- and
- (c) in the definition of “prescribed”, after the words “Secretary of State” there shall be inserted the words “, and cognate expressions shall be construed accordingly ”.

#### Commencement Information

**I26** Sch. 13 para. 43 wholly in force at 1.10.1992 see s. 119(2)(d) and [S.I. 1992/2183](#), [art. 2\(c\)](#) (with [art. 3](#)).

- 44 In Schedule 3 to that Act (which relates to borrowing and lending by local authorities)—
- (a) [<sup>F180</sup>in paragraph 6(2)(a), for the words “the community charges and the community water charges” there shall be substituted the words “the council tax and the council water charge ”;]
- (b) [<sup>F180</sup>in paragraph 20(2), for the words “the community charges and the community water charges” there shall be substituted the words “the council tax and the council water charge ”;]
- (c) in paragraph 22(2), after the words “incurred by the authority for the purposes of” there shall be inserted—
- “(a) their functions under any enactment (within the meaning of section 109(1) of the <sup>M35</sup>Water (Scotland) Act 1980) in relation to water supply in their area; or
- (b) under the <sup>M36</sup>Sewerage (Scotland) Act 1968; or
- (c)”;  
and
- (d) [<sup>F180</sup>in paragraph 31, after the definition of “borrowing account” there shall be inserted the following definitions—
- ““council tax” shall be construed in accordance with the provisions of section 70(1) of the Local Government Finance Act 1992;
- “council water charge” shall be construed in accordance with the provisions of paragraph 6 to Schedule 11 to the Local Government Finance Act 1992;”;
- and the definitions of “community charges” and “community water charges” shall cease to have effect.]

*Status: Point in time view as at 05/09/2018.*

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**Textual Amendments**

**F180** Sch. 13 para. 44(a)(b)(d) repealed (S.) (1.4.2016) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), s. 184(2), [Sch. 14](#); S.S.I. 2016/31, [art. 2\(c\)](#)

**Commencement Information**

**I27** Sch. 13 para. 44 wholly in force; para. 44(c) in force at Royal Assent see s. 119(2)(d); para. 44(a)(b)(d) in force at 1.4.1993 by [S.I. 1993/575](#), [art. 2](#)

**Marginal Citations**

**M35** 1980 c. 45.  
**M36** 1968 c. 47.

*Local Government (Miscellaneous Provisions) Act 1976 (c.57)*

45 The power conferred by section 16 of the Local Government (Miscellaneous Provisions) Act 1976 (power of local authorities to obtain particulars of persons interested in land) shall not be exercisable with a view to performing any functions under Part I of this Act.

*Rating (Disabled Persons) Act 1978 (c. 40)*

46 In section 2 of the Rating (Disabled Persons) Act 1978 (rebates for institutions for the disabled), in subsections (5B) and (5C), for the words “valuation and community charge tribunal”, in each place where they occur, there shall be substituted the words “ valuation tribunal ”.

47 In Schedule 1 to that Act (amount of rebate under section 1 of that Act), in paragraph 11, in sub-paragraphs (2) and (3), for the words “valuation and community charge tribunal”, in each place where they occur, there shall be substituted the words “ valuation tribunal ”.

*Justices of the Peace Act 1979 (c. 55)*

<sup>F181</sup>48 .....

**Textual Amendments**

**F181** Sch. 13 para. 48 repealed (19.6.1997) by [1997 c. 25](#), ss. 73(3), 74, [Sch. 6 Pt. I](#) (with [Sch. 4 para. 27](#))

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

49 In section 2(7)(aa) of the Local Government, Planning and Land Act 1980 (manner in which local authorities are required to publish information), for sub-paragraph (ii) there shall be substituted the following sub-paragraph—  
 “(ii) a notice given by virtue of regulations made under paragraph 2 of Schedule 2 to the Local Government Finance Act 1992”.

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#### Commencement Information

**I28** Sch. 13 para. 49 wholly in force at 1.10.1992 see s. 119(2)(d) and [S.I. 1992/2183](#), **art. 2(c)** (with [art. 3](#)).

#### *Highways Act 1980 (c. 66)*

- 50 In Part I of Schedule 6 to the Highways Act 1980 (procedure for making and confirming certain orders relating to footpaths and bridleways), in paragraph 3(3) (a), for sub-paragraph (i) there shall be substituted the following sub-paragraphs—
- “(i) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (ia) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M37</sup>Local Government Finance Act 1988;”.

#### Commencement Information

**I29** Sch. 13 para. 50 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454](#), **art. 2**.

#### Marginal Citations

**M37** 1988 c. 41.

#### *New Towns Act 1981 (c. 64)*

- 51 In section 80 of the New Towns Act 1981 (general interpretation provisions), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M38</sup>Local Government Finance Act 1988;”.

#### Commencement Information

**I30** Sch. 13 para. 51 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454](#), **art. 2**.

#### Marginal Citations

**M38** 1988 c. 41.

#### *Acquisition of Land Act 1981 (c. 67)*

- 52 In section 7 of the Acquisition of Land Act 1981 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—
- “(a) a billing authority or a precepting authority, as defined in section 69 of the Local Government Finance Act 1992;
  - (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M39</sup>Local Government Finance Act 1988;”.

*Status: Point in time view as at 05/09/2018.*

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**Commencement Information**

**I31** Sch. 13 para. 52 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454, art. 2.](#)

**Marginal Citations**

**M39** 1988 c. 41.

*Debtors (Scotland) Act 1987 (c. 18)*

53 (1) In subsection (5) of section 1 of the Debtors (Scotland) Act 1987 (which relates to time to pay directions), for paragraphs (e) and (ee) there shall be substituted the following paragraph—

“(e) in an action by or on behalf of—

- (i) a rating authority for payment of rates;
- (ii) a regional or islands council for the payment of any community charge, community water charge, council tax or council water charge; or
- (iii) a regional or islands council for payment of any amount payable as a civil penalty within the meaning of subsection (9) below.”

(2) At the end of that section there shall be inserted the following subsection—

“(9) In paragraph (e) of subsection (5) above—

“community charge” and “community water charge” have the meanings assigned to them in section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 and the reference in that paragraph to payments of these charges includes reference to any amount payable under section 18(3) of that Act (payment of charges in respect of backdated period);

“council tax” and “council water charge” have the meanings assigned to them by section 99(1) of the Local Government Finance Act 1992; and

“civil penalty” means a penalty under section 17(10) or (11) of that Act of 1987 or under paragraph 2 of Schedule 3 to that Act of 1992.”

54 (1) In subsection (4) of section 5 of that Act (which relates to time to pay orders), for paragraphs (e) and (ee) there shall be substituted the following paragraph—

“(e) in relation to a debt including any sum due to—

- (i) a rating authority for payment of rates;
- (ii) a regional or islands council for the payment of any community charge, community water charge, council tax or council water charge; or
- (iii) a regional or islands council for payment of any amount payable as a civil penalty within the meaning of subsection (9) below.”

(2) At the end of that section there shall be inserted the following subsection—

“(9) In paragraph (e) of subsection (4) above—

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“community charge” and “community water charge” have the meanings assigned to them in section 26 of the <sup>M40</sup>Abolition of Domestic Rates Etc. (Scotland) Act 1987 and the reference in that paragraph to payments of these charges includes reference to any amount payable under section 18(3) of that Act (payment of charges in respect of backdated period);

“council tax” and “council water charge” have the meanings assigned to them by section 99(1) of the Local Government Finance Act 1992; and

“civil penalty” means a penalty under section 17(10) or (11) of that Act of 1987 or under paragraph 2 of Schedule 3 to that Act of 1992.”

#### Marginal Citations

M40 1987 c. 47.

- 55 In section 106 of that Act (interpretation)—
- (a) the definition of “levying authority” shall cease to have effect; and
  - (b) in the definition of “summary warrant”, for the word “or” there shall be substituted the words “, paragraph 2 of Schedule 8 to the Local Government Finance Act 1992 or”.
- 56 In paragraph 35 of Schedule 5 to that Act, in the definition of “creditor” there shall be inserted at the end—
- “(e) for the purposes of paragraph 2 of Schedule 8 to the Local Government Finance Act 1992, the levying authority.”

#### *Income and Corporation Taxes Act 1988 (c. 1)*

F18257 . . . . .

#### Textual Amendments

F182 Sch. 13 para. 57 repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

#### Commencement Information

I32 Sch. 13 para. 57 wholly in force at 1.4.1993 see s. 119(2)(d) and S.I. 1992/2454, art. 3(1)(a).

#### *Education Reform Act 1988 (c. 40)*

F18358 [. . . . .

#### Textual Amendments

F183 Sch. 13 para. 58 repealed (1.4.1994) by 1993 c. 35, ss. 303(4), 307(1)(3), Sch. 19 para. 172, Sch. 21 Pt. I; S.I. 1994/507, arts. 3, 4, Sch. 2 and Appendix, Sch. 3

*Status: Point in time view as at 05/09/2018.*

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*Local Government Finance Act 1988 (c. 41)*

- 59 In section 41 of the 1988 Act (local rating lists), in subsection (1), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 60 In section 43 of that Act (occupied hereditaments: liability), in subsection (7), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 61 In section 44 of that Act (occupied hereditaments: supplementary), in subsection (5), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 62 (1) In subsection (1) of section 44A of that Act (partly occupied hereditaments), for the words “charging authority’s” there shall be substituted the words “ billing authority’s ”.
- (2) In subsections (6)(a) and (8)(a) of that section, for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 63 In section 45 of that Act (unoccupied hereditaments: liability), in subsection (7), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 64 In section 46 of that Act (unoccupied hereditaments: supplementary), in subsection (4), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 65 (1) In subsections (1)(a) and (3) of section 47 of that Act (discretionary relief in respect of local non-domestic rates), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (2) In subsection (9) of that section, for the words from “a charging authority” to the end there shall be substituted the following paragraphs—
- “(a) a billing authority; or
- (b) a precepting authority, other than the Receiver for the Metropolitan Police District or charter trustees.”
- 66 (1) In subsection (1) of section 49 of that Act (reduction or remission of liability in respect of local non-domestic rates), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (2) In subsection (2)(b) of that section, for the words “subject to its community charges” there shall be substituted the words “ liable to pay council tax set by it ”.
- 67 (1) In subsection (1)(a) of section 55 of that Act (alteration of lists), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (2) In subsection (5) of that section, for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- (3) In subsection (7A)(a) of that section, for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 68 In section 58 of that Act (special provision for 1995 onwards), in subsection (9), for the words “charging authorities” there shall be substituted the words “ billing authorities ”.
- 69 In section 61 of that Act (valuation officers), in subsection (1)(a), for the words “charging authority” there shall be substituted the words “ billing authority ”.

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- 70 (1) In subsection (2D) of section 66 of that Act (domestic property), the words from “other than” to the end shall cease to have effect.
- (2) In subsections (3)(b) and (4) of that section, the words “(construing sole or main residence in accordance with section 2 above)” shall cease to have effect.
- 71 In section 67 of that Act (interpretation), in subsection (2), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- 72 (1) In subsection (4) of section 74 of that Act (levies), for paragraphs (a) and (b) there shall be substituted the following paragraphs—
- “(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a levy;
  - (b) that a county council making calculations in accordance with section 43 of that Act (originally or by way of substitute) may anticipate a levy;”.
- (2) For subsection (5) of that section there shall be substituted the following subsection—
- “(5) The regulations may include—
    - (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the Secretary of State thinks fit);
    - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (4) above.”
- 73 (1) In subsection (2) of section 75 of that Act (special levies)—
- (a) in paragraph (a), for the words “charging authority” there shall be substituted the words “billing authority”; and
  - (b) in paragraph (b), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- (2) In subsections (4)(c) and (5) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- (3) In subsection (6) of that section, for paragraph (a) there shall be substituted the following paragraph—
- “(a) that a billing authority making calculations in accordance with section 32 of the Local Government Finance Act 1992 (originally or by way of substitute) may anticipate a special levy;”.
- (4) For subsection (7) of that section there shall be substituted the following subsection—
- “(7) The regulations may include—
    - (a) provision equivalent to anything in Chapter III or IV of Part I of the Local Government Finance Act 1992 or regulations made under either Chapter (subject to such modifications as the appropriate Minister thinks fit);
    - (b) provision amending or adapting any provision of that Act in consequence of any provision included under subsection (6) above.”

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- 74 In section 118 of that Act (rates: power to abolish or modify), in subsection (1) (c), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- <sup>F184</sup>[75 In section 128(1C) of that Act (levying of rates after 1 April 1990), for the words “Abolition of Domestic Rates Etc. (Scotland) Act 1987” there shall be substituted the words “ Local Government Finance Act 1992 ”.]

#### Textual Amendments

**F184** Sch. 13 para. 75 repealed (S.) (1.4.1995) by 1994 c. 39, s. 180(2), 184(2), **Sch. 14** (with s. 128(8)); S.I. 1994/3150, art. 4(d), **Sch. 2**

#### Commencement Information

**I33** Sch. 13 para. 75 wholly in force at 1.10.1992 see s. 119(2)(d) and S.I. 1992/2183, **art. 2(c)** (with **art. 3**).

- 76 (1) In subsection (2) of section 138 of that Act (judicial review), paragraphs (a) to (d) and (g) shall cease to have effect.
- (2) For subsection (3) of that section there shall be substituted the following subsection—
- “(3) If on an application for judicial review the court decides to grant relief in respect of any of the matters mentioned in subsection (2)(e) or (f) or (h) to (j) above, it shall quash the levy, special levy, specification or setting (as the case may be).”
- 77 (1) In subsection (5)(a) of section 139A of that Act (information), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (2) For subsection (6) of that section there shall be substituted the following subsection—
- “(6) A proper officer (within the meaning of the <sup>M41</sup>Local Government Act 1972) of a relevant authority is a relevant officer.”
- (3) After subsection (7) of that section there shall be inserted the following subsection—
- “(7A) A community charges registration officer shall supply to a billing authority such information as fulfils the following conditions—
- (a) it is in his possession or control;
  - (b) the authority requests him to supply it; and
  - (c) it is requested by the authority for the purpose of complying with subsection (2) above;
- and the reference in this subsection to a community charges registration officer shall be construed in accordance with section 26 above.”
- (4) Subsection (8) of that section shall cease to have effect.

#### Marginal Citations

**M41** 1972 c. 70.



*Status: Point in time view as at 05/09/2018.*

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- 78 (1) In subsection (1) of section 140 of that Act (separate administration for England and Wales), for the words from “Parts III” to “Schedule 12A below” there shall be substituted the words “ Parts III and V ”.
- (2) [<sup>F185</sup>In subsection (2) of that section, for paragraphs (d) to (g) there shall be substituted the following paragraphs—
- “(d) separate local government finance reports shall be made, and
  - (e) separate amending reports under section 84A above or paragraph 13 of Schedule 8 below shall be made.”]

(3) In subsection (3) of that section, for the words from “Parts III” to “Schedule 12A below” there shall be substituted the words “ Parts III and V ”.

#### Textual Amendments

**F185** Sch. 13 para. 78(2) omitted (E.W.) (with effect in accordance with s. 5(3) of the amending Act) by virtue of [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 3 para. 30](#)

- 79 (1) For subsections (6) to (8) of section 141 of that Act (payments to and from authorities) there shall be substituted the following subsections—
- “(6) Each of the following is a receiving authority—
    - (a) a billing authority, and
    - (b) a major precepting authority.
  - (7) The first relevant provisions are sections 83, 84C and 86 above, paragraph 5(10) and (14) of Schedule 8 below, regulations made under paragraph 5(15) or 6(5) of that Schedule, paragraphs 12 and 15 of that Schedule and section 4 of the <sup>M42</sup>Community Charges (General Reduction) Act 1991.
  - (8) The second relevant provisions are sections 83 and 84C above, paragraph 5 of Schedule 8 below, regulations made under sub-paragraph (15) of that paragraph and paragraphs 12 and 15 of that Schedule.”
- (2) Subsection (9) of that section shall cease to have effect.

#### Marginal Citations

**M42** 1991 c. 9.

- 80 (1) <sup>F186</sup> .....
- (2) In subsection (6) of [<sup>F187</sup>section 143 of that Act (orders and regulations)] , the words “section 101(1) or (2) above or” shall cease to have effect.
- (3) Subsections (7) and (9B) of that section shall cease to have effect.

#### Textual Amendments

**F186** Sch. 13 para. 80(1) repealed (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1)(2), [Sch. 7 para. 55\(a\)](#), [Sch. 8 Pt. 1](#)

**F187** Words in Sch. 13 para. 80(2) substituted (18.9.2003) by [Local Government Act 2003 \(c. 26\)](#), s. 127(1), [Sch. 7 para. 55\(b\)](#)

*Status: Point in time view as at 05/09/2018.*

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- 81 (1) For subsection (2) of section 144 of that Act (interpretation: authorities) there shall be substituted the following subsection—
- “(2) “Billing authority”, “precepting authority”, “major precepting authority” and “local precepting authority” have the same meaning as in Part I of the Local Government Finance Act 1992.”
- (2) In subsection (6) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- 82 In section 146 of that Act (interpretation: other provisions), subsection (1) shall cease to have effect.
- 83 (1) In paragraph 1 of Schedule 4A to that Act (non-domestic rating: completion days for new buildings), in sub-paragraphs (1) to (3) for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In paragraph 4(1) of that Schedule, for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.
- (3) In paragraph 6(3) of that Schedule, for paragraphs (a) and (b) there shall be substituted the following paragraph—
- “(a) provision requiring payments or repayments to be made, with or without interest; and”.
- (4) In paragraph 7 of that Schedule, in sub-paragraphs (1) to (3), for the words “charging authority” there shall be substituted the words “billing authority”.
- (5) In paragraph 10(2) of that Schedule, in the paragraph beginning “references to the valuation officer”, for the words “charging authority” there shall be substituted the words “billing authority”.
- 84 (1) In Schedule 7 to that Act (non-domestic rating multipliers), in paragraph 5(13), for the words “revenue support grant report” there shall be substituted the words “local government finance report”.
- (2) In paragraph 6 of that Schedule—
- (a) <sup>F188</sup> .....
- (b) in sub-paragraph (4)(a), for the words “revenue support grant report” there shall be substituted the words “local government finance report”.

#### Textual Amendments

**F188** Sch. 13 para. 84(2)(a) repealed (25.11.2004) by [Local Government Act 2003 \(c. 26\)](#), s. 127(2), [Sch. 8 Pt. 1](#); [S.I. 2004/3132](#), [art. 2](#) (subject to [art. 4](#))

- 85 In Schedule 7A to that Act (non-domestic rating: 1990-95), in paragraph 5(9), for the words “charging authorities” there shall be substituted the words “billing authorities”.
- 86 (1) In sub-paragraph (1)(c) of paragraph 2 of Schedule 8 to that Act (non-domestic rating: pooling), after the words “paragraph 5 below” there shall be added the words “or regulations made under sub-paragraph (15) of that paragraph”.
- (2) In sub-paragraph (2) of that paragraph—

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- (a) in paragraph (a), for the words from “under paragraph 5(10) below” to “paragraph 6(5) below” there shall be substituted the words “ under paragraph 5(10) or (14) below or under regulations made under paragraph 5(15) or 6(5) below ”; and
- (b) in paragraph (b), for the words “paragraph 9, 12, or 13 below (as the case may be)” there shall be substituted the words “ paragraph 12 or 15 below ”.
- (3) In paragraph 6 of that Schedule, in sub-paragraph (7)(c), for the words “paragraphs 9, 12 and 13 below” there shall be substituted the words “ paragraphs 12 and 15 below ”.
- 87 (1) In paragraph 2(1)(c) of Schedule 9 to that Act (non-domestic rating: administration), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (2) In paragraph 3 of that Schedule—
- (a) in sub-paragraph (1), for the words “charging authority” there shall be substituted the words “ billing authority ”; and
- (b) in sub-paragraph (3), for the words “included under Parts II and VIII of Schedule 4 above” there shall be substituted the words “ provision included in regulations made under paragraph 1(1) of Schedule 4 to the Local Government Finance Act 1992 ”.
- (3) In paragraphs 4(1)(b) and 4A(1) of that Schedule, for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (4) In paragraph 6 of that Schedule, in sub-paragraphs (1) and (1A), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- (5) After paragraph 6 of that Schedule there shall be inserted the following paragraph—
- “6A (1) Where regulations under this Schedule impose a duty on a billing authority to supply information to any person, they may also require—
- (a) the Secretary of State;
- (b) any appropriate precepting authority; or
- (c) any appropriate levying body,
- to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs in order to fulfil its duty.
- (2) Where regulations under this Schedule contain provision about the contents or form of a notice to be served by a billing authority, they may also require the Secretary of State or any appropriate precepting authority to supply the billing authority with prescribed information if the Secretary of State considers it to be information the billing authority needs to ensure that the provision is met.
- (3) Where any person other than the Secretary of State fails to supply information to a billing authority in accordance with regulations made by virtue of sub-paragraph (1) or (2) above, he shall be liable to indemnify the authority against any loss or damage which the authority sustains in consequence of the failure.
- (4) For the purposes of sub-paragraph (1) or (2) above an authority is an appropriate precepting authority in relation to a billing authority if it has

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power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.

- (5) For the purposes of sub-paragraph (1) above a body is an appropriate levying body in relation to a billing authority if—
- (a) it has power to issue a levy or special levy to the billing authority; or
  - (b) it has power to issue a levy to a county council which has power to issue a precept to the billing authority under Part I of the Local Government Finance Act 1992.”
- (6) In paragraph 8 of that Schedule, in sub-paragraphs (2) and (4), for the words “charging authority” there shall be substituted the words “ billing authority ”.
- 88 (1) In paragraph 1(1) of Schedule 11 to that Act (tribunals), for the words “valuation and community charge tribunals” there shall be substituted the words “ valuation tribunals ”.
- (2) In paragraph 2 of that Schedule, after paragraph (c) there shall be added the following paragraphs—
- “(d) section 16 of the 1992 Act;
  - (e) regulations under section 24 of that Act;
  - (f) paragraph 3 of Schedule 3 to that Act.”
- (3) In paragraph 5 of that Schedule, in sub-paragraph (1)(p), for the words “as may be prescribed” there shall be substituted the words “ as the Secretary of State may, with the approval of the Treasury, from time to time determine ”.
- (4) In sub-paragraph (4) of paragraph 6 of that Schedule, for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- (5) Sub-paragraph (6) of that paragraph shall cease to have effect.
- (6) In sub-paragraph (3) of paragraph 8 of that Schedule, for paragraph (e) there shall be substituted the following paragraphs—
- “(e) that no rule of confidentiality applicable to the Commissioners of Inland Revenue shall prevent the disclosure for the purposes of the appeal of particulars delivered documents (within the meaning of Part I of the 1992 Act);
  - (ea) as to evidence generally (whether written evidence or oral evidence given under oath or affirmation) and, in particular, as to the use as evidence of particulars delivered documents or of information supplied under—
    - (i) Schedule 9 above;
    - (ii) regulations under Schedule 2 above;
    - (iii) section 82 of the 1967 Act; or
    - (iv) regulations under Schedule 2 to the 1992 Act;”.
- (7) In sub-paragraph (4) of that paragraph, for paragraph (f) there shall be substituted the following paragraphs—
- “(f) that an order may require a register or list to be altered (prospectively or retrospectively);

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- (fa) that an order may require the designation of an individual as a responsible individual or as a certification officer, or a designation under section 5 above, to be revoked;
  - (fb) that an order may require an estimate to be quashed or altered;
  - (fc) that an order may require a penalty to be quashed;
  - (fd) that an order may require a decision of a billing authority to be reversed;
  - (fe) that an order may require a calculation (other than an estimate) >of an amount to be quashed and may require the amount to be recalculated;”.
- (8) In paragraph 9 of that Schedule, in sub-paragraph (1), for paragraphs (a) to (c) there shall be substituted the following paragraphs—
- “(a) the community charges registration officer for a charging authority to alter the authority’s community charges register,
  - (b) the valuation officer for a billing authority to alter a local non-domestic rating list of the authority,
  - (c) the central valuation officer to alter a central non-domestic rating list, or
  - (d) the listing officer for a billing authority to alter the authority’s valuation list.”
- (9) After paragraph 10 of that Schedule there shall be inserted the following paragraph—
- “10A (1) This paragraph applies where a tribunal orders a billing authority—
- (a) to reverse a decision that a particular dwelling is a chargeable dwelling for the purposes of Chapter I of Part I of the 1992 Act, or that a particular person is liable to pay council tax in respect of such a dwelling,
  - (b) to quash or alter an estimate of an amount which a person is liable to pay to the authority in respect of council tax,
  - (c) to quash a calculation (other than an estimate) of such an amount, or to recalculate the amount, or
  - (d) to quash a penalty imposed by the authority under Schedule 3 to the 1992 Act.
- (2) If the order is recorded in accordance with any provision included in regulations under paragraph 1 above, the authority ordered shall—
- (a) reverse the decision, quash or alter the estimate, quash the calculation, recalculate the amount or quash the penalty accordingly; and
  - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).”
- (10) In sub-paragraph (1) of paragraph 11 of that Schedule—
- (a) at the end of paragraph (a) there shall be added the words “ section 16 of the 1992 Act, paragraph 3 of Schedule 3 to that Act or regulations under section 24 of that Act ”; and
  - (b) in paragraph (b), for the words “regulations under section 55 above” there shall be substituted the words “ paragraph 4 of Schedule 4A above or regulations under section 55 above ”.

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- (11) In sub-paragraph (2) of that paragraph, for paragraph (d) there shall be substituted the following paragraph—
- “(d) provision requiring a charging authority, the community charges registration officer for a charging authority, a billing authority, the valuation officer or listing officer for a billing authority, or the central valuation officer, to act in accordance with any order made by the High Court or the Lands Tribunal, and provision that paragraph 9, 10 or 10A above is to have effect subject to such a requirement.”
- (12) In paragraph 14 of that Schedule—
- (a) paragraph (a) shall cease to have effect; and
- (b) in paragraphs (b) and (c), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- (13) In paragraph 15 of that Schedule, in paragraph (b), for the words “valuation and community charge tribunal” there shall be substituted the words “ valuation tribunal ”.
- (14) In paragraph 16 of that Schedule, in sub-paragraph (1)—
- (a) for the words “valuation and community charge tribunals” there shall be substituted the words “ valuation tribunals ”; and
- (b) at the end there shall be added the words “ or the 1992 Act ”.
- (15) For paragraph 18 of that Schedule there shall be substituted the following paragraph—
- “18           In this Schedule—
- “the 1967 Act” means the <sup>M43</sup>General Rate Act 1967; and
- “the 1992 Act” means the Local Government Finance Act 1992.”

**Marginal Citations**

**M43** 1967 c.9

89           Paragraph 5 of Schedule 12 to that Act shall cease to have effect.

**Commencement Information**

**I34** Sch. 13 para. 89 wholly in force at 1.4.1992 see s. 119(2)(d) and [S.I. 1992/818, art. 2\(a\)](#).

*Local Government and Housing Act 1989 (c. 42)*

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[<sup>F189</sup>In section 39 of the Local Government and Housing Act 1989 (application of Part IV of that Act), in subsection (3), for paragraphs (c) and (d) there shall be substituted the following paragraphs—

- “(c) a body to which section 118 of that Act applies;
- (d) a local precepting authority, as defined in section 69 of the Local Government Finance Act 1992; or
- (e) the Receiver for the Metropolitan Police District.”]

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#### Textual Amendments

**F189** Sch. 13 para. 90 repealed (27.11.2003 for W. and 1.4.2004 for E. and otherwise prosp.) by [Local Government Act 2003 \(c. 26\)](#), ss. 127(2), 128, [Sch. 8 Pt. 1](#); [S.I. 2003/3034](#), [art. 2\(1\)\(4\)](#), Sch. Pt. 1; [S.I. 2003/2938](#), [art. 7](#)

#### Commencement Information

**I35** Sch. 13 para. 90 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 2](#).

#### *Town and Country Planning Act 1990 (c. 8)*

91 In section 336 of the Town and Country Planning Act 1990 (interpretation), in subsection (1), in the definition of “local authority”, for paragraph (a) there shall be substituted the following paragraphs—

- “(a) a billing authority or a precepting authority (except the Receiver for the Metropolitan Police District), as defined in section 69 of the Local Government Finance Act 1992;
- (aa) a combined police authority or a combined fire authority, as defined in section 144 of the <sup>M44</sup>Local Government Finance Act 1988;”.

#### Commencement Information

**I36** Sch. 13 para. 91 wholly in force at 2.11.1992 see s. 119(2)(d) and [S.I. 1992/2454](#), [art. 2](#).

#### Marginal Citations

**M44** 1988 c. 41.

#### *Caldey Island Act 1990 (c. 44)*

92 In section 2 of the Caldey Island Act 1990, after the words “to the community charge” there shall be inserted the words “to council tax”.

#### *Natural Heritage (Scotland) Act 1991 (c. 28)*

[<sup>F190</sup>93 In paragraph 6 of Schedule 7 to the Natural Heritage (Scotland) Act 1991 (provisions regarding drought orders), for the words from “community water charge” to the end there shall be substituted the words “council water charge imposed under Part I of Schedule 11 to the Local Government Finance Act 1992.”]

#### Textual Amendments

**F190** Sch. 13 para. 93 repealed (S.) (1.4.1996) by [1994 c. 39](#), s. 180(2), [Sch. 14](#) (with s. 128(8)); [S.I. 1996/323](#), [art. 4\(1\)\(b\)\(d\)](#), [Sch. 2](#)

#### *Child Support Act 1991 (c. 48)*

[<sup>F191</sup>94 In Schedule 2 to the Child Support Act 1991 (provision of information to Secretary of State), in paragraph 2—

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- (a) in sub-paragraph (2), for the words “community charge benefit” there shall be substituted the words “ council tax benefit ”; and
- (b) in sub-paragraph (4), in paragraph (b) of the definition of “appropriate authority”, for the words “community charge benefit, the charging authority” there shall be substituted the words “ council tax benefit, the billing authority ”.]

#### **Textual Amendments**

**F191** Sch. 13 para. 94 repealed (29.11.1999 for specified purposes subject to transitional provisions in Schs. 21-23 of *S.I. 1999/3178*, otherwise *prosp.*) by 1998 c. 14, ss. 86(2), 87, **Sch. 8**; *S.I. 1999/3178*, art. 2(1), **Sch. 1**

#### *Water Resources Act 1991 (c. 57)*

- 95 (1) In subsection (5) of section 11 of the Water Resources Act 1991 (change of composition of regional flood defence committee)—
- (a) for paragraph (b) there shall be substituted the following paragraph—
    - “(b) the relevant Minister considers it necessary or expedient to make an order under this subsection,”; and
  - (b) the words “in relation to times after the coming into force of the variation, rules or regulations or alteration” shall cease to have effect.
- (2) After that subsection there shall be inserted the following subsection—
- “(5A) An order under subsection (5) above shall relate—
- (a) where paragraph (a) of that subsection applies, to times after the coming into force of the variation; and
  - (b) where paragraph (b) of that subsection applies, to such times as are specified in the order.”
- (3) In subsection (7) of that section, for paragraphs (a) and (b) there shall be substituted the words—
- “(a) if he considers it to be inappropriate that that council should appoint a member of the committee; or
  - (b) if he considers that one or more members should be appointed jointly by that council and one or more other constituent councils,
- may include provision to that effect in the order. ”
- (4) In subsection (8) of that section, the definitions of “relevant area” and “relevant population” shall cease to have effect.

#### **Commencement Information**

**I37** Sch. 13 para. 95 wholly in force at 1.8.1992 see s. 119(2)(d) and *S.I. 1992/1755*, art. 2(1)(a).

- 96 (1) In subsection (2) of section 135 of that Act (amount, assessment etc. of general drainage charge), the words “determined in accordance with section 136 below” shall cease to have effect.



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(2) In subsection (3)(a) of that section, the words “determined under section 136 below” shall cease to have effect.

(3) After subsection (6) of that section there shall be added the following subsection—

“(7) In this section “relevant quotient” means a quotient determined for the year concerned in accordance with rules contained in regulations made by either of the Ministers.”

**Commencement Information**

**I38** Sch. 13 para. 96 wholly in force at 1.8.1992 see s. 119(2)(d) and [S.I. 1992/1755](#), [art. 2\(1\)\(a\)](#).

97 Section 136 of that Act (determination of the relevant quotient) shall cease to have effect.

**Commencement Information**

**I39** Sch. 13 para. 97 wholly in force at 1.8.1992 see s. 119(2)(d) and [S.I. 1992/1755](#), [art. 2\(1\)\(a\)](#).

98 In Schedule 15 to that Act (supplemental provisions with respect to drainage charges), in paragraph 12(1), for the words “charging authority” there shall be substituted the words “billing authority”.

**Commencement Information**

**I40** Sch. 13 para. 98 wholly in force at 1.8.1992 see s. 119(2)(d) and [S.I. 1992/1755](#), [art. 2\(1\)\(a\)](#).

*Land Drainage Act 1991 (c. 59)*

99 In section 45 of the Land Drainage Act 1991 (appeals against determinations of annual value), in subsections (6) and (7)(a), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.

100 (1) In subsections (1), (3) and (4) of section 46 of that Act (hearing and determination of appeals under section 45 of that Act), for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.

(2) In subsection (6) of that section—

- (a) for the words “valuation and community charge tribunals” there shall be substituted the words “valuation tribunals”; and
- (b) for the words “valuation and community charge tribunal” there shall be substituted the words “valuation tribunal”.

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## SCHEDULE 14

Section 117(2).

## REPEALS

**Commencement Information**

- I41** Sch. 14 partly in force; Sch. 14 partly in force at Royal Assent see s. 119(2)(e); Sch. 14 in force in relation to specified repeals: at 1.4.1992 by S.I. 1992/818, art. 2, Sch.; at 1.8.1992 by S.I. 1992/1755, art. 2(1)(b); at 1.10.1992 by S.I. 1992/2183, art. 2(d), Sch. (with art. 3); at 1.4.1993 by S.I. 1992/2454, art. 3(b); at 1.4.1993 by S.I. 1993/194, art. 2(b); at 1.4.1993 by S.I. 1993/575, art. 2(d); at 1.4.1996 by S.I. 1996/918, art. 2(b)
- I42** Sch. 14 in force at 26.3.2015 for specified purposes by S.I. 2015/59, art. 2

Chapter	Short title	Extent of repeal
1963 c. 12.	Local Government (Financial Provisions) (Scotland) Act 1963.	Section 10.
1965 c. 49.	Registration of Births, Deaths and Marriages (Scotland) Act 1965.	Section 28B.
1966 c. 51.	Local Government (Scotland) Act 1966.	In Part I of Schedule 1, paragraph 2A.
1973 c. 65.	Local Government (Scotland) Act 1973.	Sections 110 and 110A.  In section 111(1), paragraphs (a), (b) and (d).  In section 118(1)(b), the words from “district council” to “to any”.
1975 c. 30.	Local Government (Scotland) Act 1975.	In section 37(1), the definition of “rate”.  In Schedule 3, in paragraph 31, the definitions of “community charges” and “community water charges”.
1980 c. 45.	Water (Scotland) Act 1980.	Section 9(6).  Section 41(2) and (2A).  In section 54(3)(b), the words “in respect of the premises supplied”.  In section 109(1), the definition of “community water charges”.
1980 c. 65.	Local Government, Planning and Land Act 1980.	Section 46.

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1982 c. 27.	Civil Jurisdiction and Judgements Act 1982.	In Schedule 8, in paragraph 4(1)(c), the words “(other than proceedings under section 16 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987)”.
1987 c. 18.	Debtors (Scotland) Act 1987.	In section 106, the definition of “levying authority”.
1987 c. 47.	Abolition of Domestic Rates Etc. (Scotland) Act 1987.	The whole Act.
1988 c. 40.	Education Reform Act 1988.	Section 81(8A).
1988 c. 41.	Local Government Finance Act 1988.	Parts I and II.  In section 66, in subsection (2D), the words from “other than” to the end, and in subsections (3) and (4), the words “(construing sole or main residence in accordance with section 2 above)”.  Sections 68 to 73.  Section 74A.  Section 75A.  In section 78, subsections (6) and (7).  Sections 80 and 81.  Section 84.  In section 86, subsections (4) to (6).  Sections 95 and 96.  In section 98, subsections (1) and (2), and in subsection (3), in paragraph (a), the words “or to the City fund (as the case may be)”, in paragraph (c), the words “or from the City fund (as the case may be)”, and paragraph (d), in subsection (4), the words “or to the City fund (as the case may be)” and in subsection (5), the words “or

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		from the City fund (as the case may be)".
		Part VII.
		Section 129.
		Sections 133 and 134.
		In section 138, in subsection (2), paragraphs (a) to (d) and (g).
		In section 139(2), paragraphs (a) to (c).
		Section 139A(8).
		Section 141(9).
		Sections 141A and 141B.
		In section 143, in subsection (6), the words "section 101(1) or (2) above or", and subsections (7) and (9B).
		Section 145A.
		Section 146(1).
		In Schedule 8, paragraph 4(4).
		In Schedule 11, paragraphs 6(6) and 14(a).
		In Schedule 12, paragraphs 5, 8, 10, 13, 15, 17 to 36 and 38.
		Schedule 12A.
1989 c. 42.	Local Government and Housing Act 1989.	Sections 140 to 144.
		Section 146.
		In Schedule 5, paragraphs 2 to 18, 30(4), 43, 49 to 54, 55(3), 56, 58, 59, 61, 63 to 65, 70, 71, 73, 74, 76(3), 77 and 78.
		In Schedule 6, paragraphs 8, 10 to 15, 20 to 22, and 24 to 29.
		In Schedule 11, paragraph 98.
1990 c. 43.	Environmental Protection Act 1990.	In Schedule 15, paragraph 1.

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1991 c. 2.	Caravans (Standard Community Charge and Rating) Act 1991.	Section 2.
1991 c. 8.	Community Charges (Substitute Setting) Act 1991.	The whole Act.
1991 c. 51.	Local Government Finance and Valuation Act 1991.	The whole Act.
1991 c. 57.	Water Resources Act 1991.	<p>In section 11, in subsection (5), the words “in relation to times after the coming into force of the variation, rules or regulations or alteration” and in subsection (8), the definitions of “relevant area” and “relevant population”.</p> <p>In section 135, in subsection (2), the words “determined in accordance with section 136 below”, and in subsection (3), the words “determined under section 136 below”.</p> <p>Section 136.</p>
1992 c. 4.	Social Security Contributions and Benefits Act 1992.	<p>Section 134(3).</p> <p>In section 137(1), the definitions of “contribution period”, “the 1987 Act” and “the 1988 Act”.</p>
1992 c. 5.	Social Security Administration Act 1992.	<p>In section 6(1), in paragraph (d), the words “or a consequential reduction” and in paragraphs (j), (n), (o), (r), (s) and (t), the words “or consequential reduction”, in each place where they occur.</p> <p>In section 76, in subsection (2), the words “As regards any case where the benefit is in respect of a personal community charge”, and subsections (4), (5) and (7).</p> <p>In section 77, subsections (2) and (3).</p>

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In section 138, subsections (3), (4) and (6) to (8), and in subsection (9), the words “or (2) or (3)”.

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