

1974 No. 600 (S. 52)

RATING AND VALUATION

The Rate Rebate (Scotland) Regulations 1974

Made - - - - - 25th March 1974

Laid before Parliament 10th April 1974

Coming into Operation 1st May 1974

In exercise of the powers conferred on me by section 112 of the Local Government (Scotland) Act 1973(a) and of all other powers enabling me in that behalf I hereby, with the consent of the Treasury, make the following regulations:—

Citation and commencement

1. These regulations may be cited as the Rate Rebate (Scotland) Regulations 1974 and shall come into operation on 1st May 1974.

Interpretation

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament.

(2) References in these regulations to any enactment shall be construed as including references to such enactment as amended or extended by or under any other enactment, order or regulations.

(3) In these regulations—

“the Act” means the Local Government (Scotland) Act 1973;

“the Act of 1972” means the Housing (Financial Provisions) (Scotland) Act 1972(c);

“applicant” includes a person treated as an applicant under regulation 4(3) and any person whose application for a rent rebate or allowance under the Act of 1972 is deemed to be an application for rebate under regulation 22, and “application” shall be interpreted accordingly;

“authority” has the meaning assigned to it by section 22(1) of the Act of 1972 as read with section 78(1) of that Act;

“dependent child” means a person who resides with the applicant and whose requirements are provided for, in whole or in part, by the applicant or his spouse and who is either under the age of sixteen or of or over that age and receiving full-time instruction at any university, college or other educational establishment;

“financial year” means the financial year of the rating authority;

“full-time instruction at an educational establishment” includes a reference to a person undergoing training for any trade, profession or vocation in

(a) 1973 c. 65.

(b) 1889 c. 63.

(c) 1972 c. 46.

such circumstances that he is required to devote the whole of his time to the training for a period of not less than two years;

“married couple” includes a man and a woman who lives with him as his wife, but does not include a man and wife who are living apart, and “wife” and, save for paragraph 9(2)(j) of Schedule 2 to the Act of 1972 in relation to the ascertainment of income, “spouse” shall be construed accordingly;

“non-dependant” means in relation to an applicant, any person who resides with the applicant except a spouse of the applicant and a dependant of the applicant or his spouse;

“pensionable age” has the meaning assigned to it by section 114(1) of the National Insurance Act 1965(a);

“rating authority” has the meaning assigned to it by sections 109(1) and 112(6) of the Act;

“rebate” means a rebate under the standard scheme or an approved variation;

“rent” means the rent payable under a tenancy or a sub-tenancy;

“supplementary benefit” means benefit under Part II of the Ministry of Social Security Act 1966(b) except that it does not include benefit under section 6 (benefit to meet medical and similar requirements) or section 7 (benefit to meet exceptional requirements) of that Act;

“tenant” except where the context otherwise requires includes a joint tenant and a sub-tenant.

(4) Any reference in these regulations to a numbered regulation or to a Schedule other than a Schedule to an Act shall be construed as a reference to the regulation or Schedule bearing that number in these regulations.

General

3. It shall be the duty of every rating authority to operate in respect of rebate periods beginning on or after 16th May 1974 a scheme for the grant by the authority to persons to whom section 112 of the Act applies of rebates from rates calculated by reference to the needs and the resources of such persons in accordance with the provisions of these regulations (hereinafter referred to as “the standard scheme”) or the standard scheme varied in accordance with section 114 of the Act (hereinafter referred to as “an approved variation”).

Right to rebate

4.—(1) Any person to whom section 112 of the Act applies shall be entitled in respect of any rebate period for which application is made to a rebate under the standard scheme calculated in accordance with these regulations by reference to—

- (a) an amount to be allowed for the needs of the applicant and of any spouse of the applicant or dependent child of the applicant or his spouse (hereinafter referred to as “the needs allowance”);
- (b) the income of the applicant and of any such spouse;
- (c) the amount of the reckonable rates;
- (d) a minimum rate liability;
- (e) a minimum and a maximum rebate;

(a) 1965 c. 51.

(b) 1966 c. 20.

- (f) amounts to be deducted for non-dependants;
 - (g) a limit of rateable value—
- or under an approved variation thereof.
- (2) The amounts listed in regulation 4(1) shall be ascertained in accordance with these regulations and Schedules to these regulations.
- (3) If it appears to the rating authority that a person with a higher income than the applicant resides in such lands and heritages as are mentioned in section 113(1) of the Act they may if they consider it reasonable make their calculations under these regulations by reference to the income of that other person and not that of the applicant and for that purpose they may treat that person as the applicant and make such payments of rebate (if any) as ought to be made.
- (4) Where the rating authority exercise the power conferred upon them by regulation 4(3), the occupier or tenant as the case may be shall for the purposes of these regulations be treated as a non-dependant but neither the spouse nor a dependent child of the applicant shall be treated as a non-dependant for those purposes.
- (5) No person shall be entitled to rebate under the standard scheme or an approved variation in respect of rates in respect of the financial year ending in 1974 or any earlier year.

Conversion to weekly amounts

5. Where any sum which is payable or calculated otherwise than as a weekly amount falls to be taken into account for the purposes of these regulations, it shall be converted into the weekly amount, or as near as may be, which represents it and that amount shall be treated as the relevant amount for those purposes; and accordingly in these regulations references to “weekly rates” and “weekly income” are references to the amount which represents the rates or the income as so converted.

Needs allowance

6. The needs allowance shall be ascertained in accordance with the provisions of Schedule 1.

Assessment of income

7.—(1) If the rating authority are satisfied on an application for a rebate that the applicant is eligible for consideration for a rebate, it shall be their duty to assess the amount which is likely to be the income of the applicant and of any spouse of the applicant during the rebate period.

(2) For any rebate period the income of the applicant and any spouse of the applicant shall, save as otherwise provided, be assessed for the purposes of these regulations as it would be under Schedule 3 to the Act of 1972 for the purpose of calculating rent rebate or allowance under the model scheme within the meaning of section 17(5) of that Act if—

- (a) the application were for rent rebate or allowance under the model scheme; and
- (b) the rebate period were a rent rebate or allowance period.

(3) In ascertaining income there shall be disregarded (a) any such part of the payments received by the applicant from any other person who is entitled to make an application in respect of part of the lands and heritages as is equal to the amount which, by virtue of regulation 9 or Schedule 3 was or would have been the amount of that person's reckonable rates and (b) such part of rent received by the applicant as does not exceed the rent (if any) payable by him and attributable to any part of the lands and heritages which is let or sub-let by him.

Income and disregards

8. The weekly income of the applicant and any spouse of the applicant shall be ascertained for the purpose of these regulations by taking the amount which the rating authority have assessed by virtue of regulation 7 as likely to be their income during any rebate period and disregarding the amount of any item mentioned in regulation 7(3) or paragraph 9 of Schedule 2 to the Act of 1972 except item (a) of paragraph 9(2) of that Schedule.

Reckonable rates

9.—(1) If such a person as is mentioned in section 113(1)(a) of the Act applies for a rebate the reckonable rates for the purpose of calculating the rebate shall be the amount of rates chargeable on the lands and heritages in which he resides less the amount (if any) which is deemed to be the reckonable rates of any other person entitled to apply for a rebate in respect of any part of those lands and heritages by virtue of section 113(1)(c) of the Act.

(2) The reckonable rates of any such person as is mentioned in section 113(1)(b) and (c) of the Act shall be calculated in accordance with Schedule 3.

10.—(1) If at the time a rebate is to be calculated the amount of rates payable by the applicant for a financial year in which the rebate period or part of the period falls has not been determined and applied for the purposes of collection the rating authority shall calculate the rebate on their estimate of the amount of rates for that period or part of that period and may, at such time as the rates for the financial year are determined and applied for the purposes of collection, recalculate the rebate.

(2) Subject to regulation 27 where rebate is recalculated in accordance with regulation 10(1) any resulting overpayment of rebate shall without prejudice to any other right of recovery be treated as an amount of rebate recoverable in accordance with regulation 28 and any underpayment of rebate shall be paid or allowed in accordance with the provisions of regulation 30.

11. The rates chargeable on lands and heritages, for the purposes of a rebate under these regulations, shall, subject to regulation 10(1), be taken to be—

- (a) where a rebate period is contained within a single financial year, such proportion of that year's rates on the lands and heritages as the rebate period bears to the whole financial year; or
- (b) where a rebate period falls partly in one financial year and partly in another, such proportion of each year's rates on the lands and heritages as each part of the rebate period bears to the whole of the year in which that part falls.

Joint occupiers and tenants

12. Where in respect of any lands and heritages two or more persons are joint occupiers or joint tenants within the meaning of section 113(2) of the Act, a rating authority for the purposes of calculating rebate, if any, shall without prejudice to the provisions of regulation 4(3), treat as sole occupier or tenant, as the case may be, one of those joint occupiers or tenants and in that case the reckonable rates shall be the reckonable rates on those lands and heritages ascertained in accordance with regulations 9 to 11 inclusive and every joint occupier or joint tenant who resides in the lands and heritages and is not treated as sole occupier or tenant shall be deemed to be a non-dependant; provided that neither the spouse nor a dependent child of a joint occupier or joint tenant shall be treated as a non-dependant by virtue of this regulation.

Reasonable accommodation

13. Notwithstanding any other provision in these regulations relating to the ascertainment of reckonable rates, it shall be the duty of every rating authority for the purpose of the computation of a rebate, if they consider that an applicant is in occupation of lands and heritages larger than he reasonably requires, to consider whether they ought to treat the reckonable rates of the lands and heritages as reduced by an appropriate amount and if in their opinion they ought to treat the reckonable rates as reduced, to grant a rebate only in respect of the reckonable rates as so reduced.

Weekly rates

14.—(1) In these regulations “minimum weekly rates” means, subject to regulation 14(2) and (3), 33 new pence or 40 per cent of the weekly rates, whichever is greater.

(2) In any case where the weekly income of the applicant and his spouse is less than the needs allowance, “minimum weekly rates” means the amount calculated in accordance with regulation 14(1) less an amount equal to 8 per cent of the difference between the needs allowance and the weekly income.

(3) In any case where the reduction under regulation 14(2) would be equal to or greater than the greater of 33 new pence or 40 per cent of the weekly rates, the minimum weekly rates shall be zero.

Amount of rebate

15.—(1) The amount of rebate to be granted shall be an amount calculated in accordance with this regulation but less any sum in respect of non-dependants as mentioned in Schedule 2, and subject in any event to regulations 16, 17 and 18.

(2) If the weekly income of the applicant and his spouse is equal to or less than the needs allowance, the rebate shall be equal to the amount, if any, by which the weekly rates exceed the minimum weekly rates.

(3) In any case where the weekly income exceeds the needs allowance, the rebate shall be calculated in accordance with regulation 15(4).

(4) In order to ascertain whether any rebate is to be granted there shall be added—

(a) an amount equal to the minimum weekly rates; and

(b) an amount equal to 6 per cent of the difference between the weekly income and the needs allowance;

if the sum so produced is less than the weekly rates the rebate shall be equal to the difference between the weekly rates and that sum subject always to regulations 16 and 17.

16. If the amount of a rebate as calculated in accordance with these regulations would be less than 5 new pence an authority may or may not grant the rebate, as they think fit.

17. If the amount of a rebate as so calculated would exceed £2.15 the excess shall not be granted.

Treatment of fractional amounts

18. The amount of any rebate shall be calculated to the nearest new penny by disregarding an odd amount of half a new penny or less, and by treating an odd amount exceeding half a new penny as a whole new penny.

Applications for rebates

19. When a rating authority receive an application for a rebate it shall be their duty, subject to regulations 20 and 21, to determine whether the applicant is entitled to a rebate and if so, the amount to which he is so entitled: and they shall request him in writing to furnish such information and such evidence as they may reasonably require for that purpose as to the following matters namely—

- (a) the persons who reside in the lands and heritages occupied by him;
- (b) the rent and rates, if any, payable to him for any part of the said lands and heritages let by him to a tenant;
- (c) any income by way of payments made to him or to his spouse in respect of living accommodation or board by any persons who reside with the applicant;
- (d) his other income and, if he has a spouse, the income of his spouse;
- (e) the rent, if any, and rates payable by him;

and shall include with the request a notice to the applicant of the duty under regulation 25 to report to the rating authority changes of circumstances such as are mentioned in that regulation.

20. A rating authority shall be under no duty to grant a rebate unless they are satisfied that the applicant has furnished all such information and evidence as they require for the purpose of determining whether he is entitled to a rebate.

21. An application may be withdrawn at any time, and if an application is withdrawn the rating authority shall upon the withdrawal cease to be under any duty to make a determination on it, or to take any further steps in relation to it.

22.—(1) Any copy of an application made to an authority for a rent rebate or rent allowance under the Act of 1972 received by a rating authority shall be deemed to be an application for rate rebate and any copy of a notification of change of circumstances made to an authority under paragraph 5 of Schedule 3 to that Act received by a rating authority shall be deemed to satisfy, as respects the change of circumstances to which it relates, the duty imposed on an applicant by regulation 25.

(2) Where to the knowledge of a rating authority a tenant is on the first day of the financial year 1974-75 in receipt of rent rebate or rent allowance under the Act of 1972 the application by virtue of which rent rebate or allowance is received shall be deemed to be an application for rebate in respect of a rebate period commencing on the first day of the financial year 1974-75 and any notification of change of circumstances made to an authority under paragraph 5 of Schedule 3 to the Act of 1972 on or before that date which comes to the notice of a rating authority shall be deemed to satisfy, as respects the change of circumstances to which it relates, the duty imposed on an applicant by regulation 25.

23.—(1) An applicant to whom a rebate has been granted in respect of any rebate period may apply to the rating authority for a further rebate commencing on the day next following the last day of that rebate period.

(2) An application under regulation 23(1) need not be entertained—

- (a) if it is made more than one month before the end of the rebate period during which it is made; or
- (b) if at the beginning of the rebate period in respect of which it is made rates to which these regulations apply are neither due and payable nor being paid on account.

(3) If an application is made not later than one month after the end of a rebate period a new rebate period shall commence on the day next following the last day of that rebate period.

(4) If an application is made more than one month after the end of a rebate period the new rebate period shall commence as provided in regulation 24: provided that the rating authority may, if in their opinion the circumstances are exceptional, allow the new rebate period to commence on the day next following the last day of the preceding rebate period, or such later date, being a day not later than that otherwise determined under this regulation, as they consider appropriate.

(5) Subject to this regulation these regulations shall apply on an application for a further rebate as they apply on a first application.

(6) Where, apart from the operation of this regulation, a rebate period would begin before the first day of the financial year 1974-75 it shall begin on that day.

(7) If an application for rebate is made not later than one month after the commencement of the financial year 1974-75 the rebate period shall, save as otherwise provided, commence on the first day of that financial year.

Rebate periods

24. For the purpose of these regulations “rebate period” means—

- (a) in relation to an applicant who is receiving or is about to receive a rent rebate or rent allowance under the Act of 1972, the rent rebate or rent allowance period; provided that if the rent rebate or rent allowance period commenced before the first day of the financial year 1974-75, the rebate period shall commence from that day and end with the aforementioned rent rebate or rent allowance period;
- (b) in relation to any other applicant a period commencing and terminating on dates determined by the rating authority in accordance with these regulations which period shall not exceed 12 months.

Change of circumstances and general duty of rating authority as to determinations

25.—(1) If at any time between the making of an application for a rebate and any determination made on that application there is a change of circumstances such that the applicant may be reasonably expected to know that it may reduce the amount of rebate to which he is entitled, it shall be the duty of the applicant to notify the rating authority of that change.

(2) If after a rebate has been granted to an applicant and before the end of the rebate period there is a change of circumstances such that the applicant may be reasonably expected to know that it may affect his entitlement or reduce the amount to which he is entitled, it shall be the duty of the applicant to notify the rating authority of that change.

(3) If during a rebate period a rating authority receive a notification of a change of circumstances under regulation 25(2) or consider without receiving such a notification that there has been such a change in the applicant's circumstances as will affect his entitlement or reduce the amount of rebate to which he is entitled, the rating authority shall determine, according to the circumstances, either that the rebate period shall terminate on a date earlier than it would otherwise terminate or that the amount of rebate for that rebate period shall be altered as they consider appropriate.

(4) Where in a case falling within regulation 24(b) a rebate period exceeds nine months and the applicant is not at the commencement of the period a person of pensionable age it shall be the duty of the rating authority, not later than nine months after the commencement of the rebate period, to consider whether there has been any change of circumstances as will affect his entitlement to rebate or reduce the amount to which he is entitled and shall make a determination, according to the circumstances, either as provided by regulation 25(3) or 25(5) or that the amount of rebate shall continue unchanged.

(5) If during a rebate period a rating authority receive from an applicant a notification of a change of circumstances relating to him which might entitle him to a higher rebate, the rating authority, if they are of the opinion, after obtaining and considering such information and evidence as they require, that the applicant is entitled to a higher rebate, shall determine, according to the circumstances, either that the rebate period shall terminate on a date earlier than that on which it would otherwise terminate, or that the amount of rebate for the rebate period shall be increased from such date as they may determine.

(6) If a rating authority determine under regulations 25(3) or 25(5) that a rebate period ought to terminate, they shall invite the applicant to submit a further application for a rebate.

(7) Without prejudice to the generality of this regulation if any applicant for any reason ceases to occupy or reside in or be usually resident in the lands and heritages in respect of which an application for rebate has been made or in respect of which a rebate has been granted there shall be deemed to be a change of circumstances in terms of these regulations.

26. If there is such an alteration in the standard scheme or an approved variation, whether by the introduction of a variation or otherwise, or in the rates payable by the applicant as to affect the amount of rebate to which an applicant is entitled, the rating authority shall make such alterations as may be appropriate in the amount of his rebate.

27. It shall not be the duty of a rating authority to alter a rebate under regulations 10, 25(3) or (5) or regulation 26 if the alteration would not exceed 5 new pence.

28. Without prejudice to any other right to recover the amount of any rebate which has been wrongly granted, where any person has received a rebate to which he was not entitled, it may be recovered from him by deduction from sums which would otherwise be granted to him by way of rebate:
Provided that no rebate shall be recovered under this regulation in respect of any rebate period which had ended before the rating authority discovered that excessive rebate had been granted unless they have reason to believe that the excessive grant was attributable to fraud or negligence or wilful default on the part of the applicant.

29.—(1) It shall be the duty of a rating authority to notify an applicant in writing of every determination which they make under their rebate scheme, and every alteration made pursuant to regulation 26, in relation to him.

(2) An applicant may make representations to a rating authority concerning a determination or alteration of rebate which they make in relation to him, and if a rating authority receive such a representation from an applicant within one month of their notification to him of such a determination or alteration they shall consider the representation and may alter or confirm the determination or alteration according to the circumstances, and they shall notify the applicant in writing of their reasons for doing so.

(3) Every notification of a determination or alteration shall include a notice to the applicant explaining the provisions of regulation 29(2).

(4) When a rating authority determine to treat as the applicant, in pursuance of regulation 4(3) or regulation 12, a person who is not the occupier or tenant or, as the case may be, not the sole occupier or tenant, it shall be their duty to notify that determination both to the person who will fall to be treated as the applicant as a result of it and to the person or persons who would have been considered eligible for a rebate but for the determination.

(5) The references to the applicant in regulation 29(2) and (3) shall accordingly be construed as including every person to whom regulation 29(4) applies.

(6) Where a rating authority notify an applicant of a determination to grant him a rebate their notification shall state the amount of the rebate granted, the rebate period and the circumstances in which the amount or the period may be altered, and draw his attention to the duty imposed on him by regulation 25(2).

Payment of rebates

30. A rating authority may pay a rebate at any time and in any manner that they think fit provided that in granting a rebate they shall—

- (a) comply with such general or particular directions as the Secretary of State may from time to time give as to the frequency of payment; and
- (b) have regard to the reasonable needs and convenience of the applicant.

31. A rating authority may terminate a rebate period or suspend the granting of rebate if they are satisfied that the applicant is not making payments in respect of rates.

Limit of rateable value

32.—(1) The limit of rateable value referred to in section 113(1)(a) and (c) of the Act shall be £300.

(2) The limit of rateable value referred to in section 113(1)(b) of the Act shall in any particular case be such a sum that the proportion of the rateable value of the lands and heritages as shown in the valuation roll in force at the date of the making of the application which is attributable to the part of the lands and heritages used for the purposes of a private dwelling or private dwellings does not exceed the limit of rateable value prescribed in regulation 32(1).

Persons receiving supplementary benefit

33.—(1) Save as provided in regulation 33(2) and (3) no rebate shall be granted to an applicant who is to the knowledge of the rating authority in receipt of supplementary benefit.

(2) Where in relation to any rebate period a rating authority receive notice from the Supplementary Benefits Commission (in this regulation referred to as “the Commission”) that an applicant is in receipt of supplementary benefit of an amount adjusted under paragraph 5 (adjustment of benefit to normal earnings) of Schedule 2 to the Supplementary Benefit Act 1966 (in this regulation referred to as “the Act of 1966”) or of an amount which would fall to be so adjusted if a rebate were not granted, then in relation to the grant of rebate for that period—

(a) notwithstanding regulation 7(2) but subject to regulations 7(3) and 8 the provisions of paragraph 20(2) and (3) of Schedule 2 to the Act of 1972 shall apply in relation to the assessment of income of the applicant and any spouse of the applicant for the purpose of these regulations as they would for the purpose of calculating rent rebate or allowance under the model schemes;

(b) notwithstanding anything in regulation 15 the amount of the rebate shall not exceed any amount, determined by the Commission, by which supplementary benefit would have fallen to be adjusted under paragraph 5 of Schedule 2 to the Act of 1966 in the absence of any rebate; and

(c) notwithstanding anything in these regulations—

(i) any notice under this regulation received by a rating authority shall be treated as an application for rebate made by the person to whom it relates and the rebate period shall begin on such date as may be specified by the Commission and shall continue until the rating authority consider that there has been a change of circumstances such as will affect the applicant's entitlement or reduce the amount of rebate to which he is entitled;

(ii) if when a notice under this regulation is received by a rating authority the applicant is already in receipt of a rebate the rebate period then current shall be terminated upon the date specified by the Commission as the commencement of the period for which supplementary benefit falls to be adjusted to normal earnings.

(3) Nothing in regulation 33(1) shall prevent the continued granting of a rebate which was determined and granted before it became known to the rating authority that the applicant was in receipt of supplementary benefit.

(4) For the purposes of this regulation an applicant who is a woman shall be treated as receiving supplementary benefit if her requirements have, under

paragraph 3(1) of Schedule 2 to the Act of 1966, been aggregated with and treated as those of a person who has been awarded supplementary benefit.

St. Andrew's House,
Edinburgh.

22nd March 1974.

William Ross,

One of Her Majesty's
Principal Secretaries of State.

We consent.

Donald R. Coleman,

James Hamilton,

Two of the Lords Commissioners
of Her Majesty's Treasury.

25th March 1974.

SCHEDULE 1

NEEDS ALLOWANCE

- 1.—(1) Subject to sub-paragraph (2) below, the needs allowance for each week is—
- (a) for an individual person who has no dependent children £15.50
 - (b) for a married couple £20.75
 - (c) for an individual person who has a dependent child or children £20.75
 - (d) for each dependent child of an applicant or his spouse £3.00
- (2) The needs allowance for each week is—
- (a) for an individual person who has no dependent children and who is a chronically sick or disabled person £16.75
 - (b) for a married couple, one of whom is a chronically sick or disabled person £22.00
 - (c) for an individual person who is a chronically sick or disabled person and who has a dependent child or children £22.00
 - (d) for a married couple, both of whom are chronically sick or disabled persons £22.75
- (3) In sub-paragraph (2) above, any reference to a chronically sick or disabled person is a reference to a person in need under section 12 of the Social Work (Scotland) Act 1968(a) as read with section 1 of the Chronically Sick and Disabled Persons (Scotland) Act 1972(b).

SCHEDULE 2

- 1.—(1) The deductions from a rebate in respect of non-dependants are for each week—
- (a) for each person aged 18 years or more, but under 21 years and neither undergoing full-time instruction at an educational establishment nor in receipt of supplementary benefit £0.35
 - (b) for each person aged 21 years or more, but under pensionable age and neither undergoing full-time instruction at an educational establishment nor in receipt of supplementary benefit except in the case mentioned in paragraph (e) below £0.50
 - (c) for each person in receipt of supplementary benefit £0.20
 - (d) for each person of pensionable age not in receipt of supplementary benefit, except in the case mentioned in paragraph (e) below £0.20
 - (e) for a married couple where the husband is of pensionable age and not in receipt of supplementary benefit £0.20
- (2) If any person is in receipt of supplementary benefit for himself and also for his spouse, they shall be treated as one person for the purposes of this Schedule.

(a) 1968 c. 49.

(b) 1972 c. 51.

SCHEDULE 3**RECKONABLE RATES**

1. If such a person as is mentioned in section 113(1)(b) of the Act applies for a rebate the reckonable rates for the purpose of calculating rebate shall be an amount equal to such proportion of the rates chargeable in respect of the lands and heritages as, having regard to the apportionment of the rateable value of the lands and heritages referred to in section 113(3)(a) of the Act, the rating authority may determine to be attributable to the part of those lands and heritages used for the purposes of a private dwelling or private dwellings less the amount (if any) which is or would be deemed to be the reckonable rates of any person entitled to apply for a rebate in respect of any part thereof by virtue of section 113(1)(c) of the Act.
 2. If such a person as is mentioned in section 113(1)(c) of the Act applies for a rebate the reckonable rates for the purpose of calculating rebate shall be ascertained by proper apportionment under section 113(4) of the Act as relating to the lands and heritages which are used by him for the purposes of a private dwelling.
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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations make provision for the standard scheme for the grant of rate rebates.

The Regulations impose on rating authorities a duty to operate, for the year 1974-75, the standard scheme and, for subsequent years the standard scheme or the standard scheme varied in accordance with section 114 of the Act.

The Regulations prescribe rules for the making of applications, for the ascertainment of income and for the calculation and payment of rebate; and for various ancillary purposes.

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