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STATUTORY INSTRUMENTS

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**1990 No. 2539 (S. 214)**

**COMMUNITY CHARGES, SCOTLAND**

**The Personal Community Charge (Relief)  
(Scotland) Amendment (No. 2) Regulations 1990**

<i>Made</i>	- - - -	<i>10th December 1990</i>
<i>Laid before Parliament</i>		<i>21st December 1990</i>
<i>Coming into force</i>	- -	<i>11th January 1991</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 9A, 26(1) and 31(3) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987<sup>(1)</sup>, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Personal Community Charge (Relief) (Scotland) Amendment (No. 2) Regulations 1990 and shall come into force on 11th January 1991.

Interpretation

2. In these Regulations—

“the principal Regulations” means the Personal Community Charge (Relief) (Scotland) Regulations 1990<sup>(2)</sup>;

“the Relief No. 2 Regulations” means the Personal Community Charge (Relief) (No. 2) (Scotland) Regulations 1990<sup>(3)</sup>.

Amendment of the principal Regulations

**Regulation 2**

3.—(1) Regulation 2 of the principal Regulations shall be amended as follows.

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(1) 1987 c. 47; section 9A was inserted by the Local Government and Housing Act 1989 (c. 42), section 143; section 26(1) contains a definition of “prescribed” relevant to the exercise of the powers under which these Regulations are made.

(2) S.I. 1990/421, as amended by S.I. 1990/625.

(3) S.I. 1990/1714.

(2) In paragraph (1), for the definition of “prescribed financial years”, there shall be substituted the following definition:—

““prescribed financial years” means the financial years 1989-90, 1990-91, 1991-92, 1992-93 and 1993-94;”.

### **Regulation 3**

4.—(1) Regulation 3 of the principal Regulations shall be amended as follows.

(2) For paragraph (2), there shall be substituted the following paragraph:—

“(2) For the purposes of paragraph (1), any payment made on behalf of another by a person whose sole or main residence is not also that of the beneficiary shall be treated as made by the beneficiary, except where the payment is made by an employer or previous employer for the benefit of an employee or former employee, the spouse of an employee or former employee or the widow or widower of a person who was an employee.”.

### **Regulation 7**

5.—(1) Regulation 7 of the principal Regulations shall be amended as follows.

(2) In paragraphs (2) and (3), for the reference to “£156”, there shall be substituted a reference to “£104”.

### **Regulation 8**

6.—(1) Regulation 8 of the principal Regulations shall be amended as follows.

(2) In paragraph (1)—

(a) for the words “Subject to paragraph (3)”, there shall be substituted the words “Subject to paragraphs (3) and (4)”;

(b) the word “and” shall be deleted at the end of sub-paragraph (b); and

(c) at the end of sub-paragraph (c), for the full stop there shall be substituted a semicolon and there shall be inserted the following sub-paragraphs:—

“(d) for the financial year 1992-93, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(d); and

(e) for the financial year 1993-94, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(e).”.

(3) In paragraph (2), for sub-paragraphs (b) and (c), there shall be substituted the following sub-paragraphs:—

“(b)  $C - (R + £104)$ ;

(c)  $C - (R + £104)$ ;

(d)  $C - (R + £117)$ ;

(e)  $C - (R + £130)$ .”.

(4) For paragraph (3), there shall be substituted the following paragraphs:—

“(3) In a case where the rates leviable in respect of the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) were reduced or remitted under section 4

of the Local Government (Financial Provisions etc.) (Scotland) Act 1962(4) (reduction and remission of rates payable by charitable and other organisations), paragraph (1) shall apply as if for any reference therein to the formula set out in paragraph (2)(b), (c), (d) or (e), there was substituted a reference to the formula set out in paragraph (4)(a), (b), (c) or (d) respectively.

(4) The formulae referred to in paragraph (1) as read with paragraph (3) are—

- (a)  $C - (R \times Y + £104)$ ;
- (b)  $C - (R \times Y + £104)$ ;
- (c)  $C - (R \times Y + £117)$ ;
- (d)  $C - (R \times Y + £130)$ ;

and, for this purpose—

- (i) C and R shall be construed in accordance with regulation 7(2)(a) and (b); and
- (ii) Y is the amount of the rates levied for the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) expressed as a percentage of the rates which would otherwise have been leviable if no account was taken of any reduction or remission granted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.”.

## Regulation 9

7.—(1) Regulation 9 of the principal Regulations shall be amended as follows.

(2) In paragraph (1)—

- (a) for the words “Subject to paragraph (3)”, there shall be substituted the words “Subject to paragraphs (3) and (4)”;
- (b) the word “and” shall be deleted at the end of sub-paragraph (b); and
- (c) at the end of sub-paragraph (c), for the full stop there shall be substituted a semicolon and there shall be inserted the following sub-paragraphs:—
  - “(d) for the financial year 1992-93, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(d); and
  - (e) for the financial year 1993-94, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(e).”.

(3) In paragraph (2), for sub-paragraphs (b) and (c), there shall be substituted the following sub-paragraphs:—

- “(b)  $C - (R + £104)$ ;
- (c)  $C - (R + £104)$ ;
- (d)  $C - (R + £117)$ ;
- (e)  $C - (R + £130)$ .”.

(4) For paragraph (3), there shall be substituted the following paragraphs:—

“(3) In a case where the rates leviable in respect of the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) were reduced or remitted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and

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(4) 1962 c. 9; section 4 has been amended by the Local Government (Scotland) Act 1975 (c. 30), Schedule 7, the Rating (Charity Shops) Act 1976 (c. 45), section 1, the Local Government (Miscellaneous Provisions) (Scotland) Act 1981 (c. 23), section 5 and Schedule 4; the Local Government and Planning (Scotland) Act 1982 (c. 43), section 5, the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47), Schedule 1 and the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 7.

remission of rates payable by charitable and other organisations), paragraph (1) shall apply as if for any reference therein to the formula set out in paragraph (2)(b), (c), (d) or (e), there was substituted a reference to the formula set out in paragraph (4)(a), (b), (c) or (d) respectively.

(4) The formulae referred to in paragraph (1) as read with paragraph (3) are—

- (a)  $C - (R \times Y + £104)$ ;
- (b)  $C - (R \times Y + £104)$ ;
- (c)  $C - (R \times Y + £117)$ ;
- (d)  $C - (R \times Y + £130)$ ;

and, for this purpose—

- (i) C and R shall be construed in accordance with regulation 7(2)(a) and (b); and
- (ii) Y is the amount of the rates levied for the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) expressed as a percentage of the rates which would otherwise have been leviable if no account was taken of any reduction or remission granted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.”.

### Regulation 13

8.—(1) Regulation 13 of the principal Regulations shall be amended as follows.

(2) In paragraphs (1A) and (1B)(5), for the reference to “£156”, there shall be substituted a reference to “£104”.

### Regulation 14

9.—(1) Regulation 14 of the principal Regulations shall be amended as follows.

(2) In paragraph (1)(6)—

- (a) for the words “Subject to paragraph (3)”, there shall be substituted the words “Subject to paragraphs (3) and (4)”;
- (b) the word “and” shall be deleted at the end of sub-paragraph (b); and
- (c) at the end of sub-paragraph (c), for the full stop there shall be substituted a semicolon and there shall be inserted the following sub-paragraphs:—
  - “(d) for the financial year 1992-93, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(d); and
  - (e) for the financial year 1993-94, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(e).”.

(3) In paragraph (2)(7), for sub-paragraphs (b) and (c), there shall be substituted the following sub-paragraphs:—

“(b) 
$$\frac{2C - (R + £104)}{E}$$
”

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(5) Paragraphs (1A) and (1B) of regulation 13 were inserted by S.I. 1990/625.

(6) Regulation 14(1)(a) was amended by S.I. 1990/625.

(7) Regulation 14(2)(i) was amended by S.I. 1990/625.

- (c) 
$$\frac{2C - (R + £104)}{E}$$
- (d) 
$$\frac{2C - (R + £104)}{E} - £13$$
- (e) 
$$\frac{2C - (R + £104)}{E} - £26$$
”

(4) For paragraph (3), there shall be substituted the following paragraphs:—

“(3) In a case where the rates leviable in respect of the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) were reduced or remitted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations), paragraph (1) shall apply as if for any reference therein to the formula set out in paragraph (2)(b), (c), (d) or (e), there was substituted a reference to the formula set out in paragraph (4)(a), (b), (c) or (d) respectively.

(4) The formulae referred to in paragraph (1) as read with paragraph (3) are—

- (a) 
$$\frac{2C - (R \times Y + £104)}{E}$$
- (b) 
$$\frac{2C - (R \times Y + £104)}{E}$$
- (c) 
$$\frac{2C - (R \times Y + £104)}{E} - £13$$
- (d) 
$$\frac{2C - (R \times Y + £104)}{E} - £26$$

and, for this purpose—

- (i) C and R shall be construed in accordance with regulation 7(2)(a) and (b) as read with regulation 13(1)(e)(8);
- (ii) E is the number of persons who were, on 1st April 1989, solely or mainly resident in the dwellinghouse and liable to pay the personal community charge; and
- (iii) Y is the amount of the rates levied for the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) expressed as a percentage of the rates which would otherwise have been leviable if no account was taken of any reduction or remission granted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.”.

## Regulation 15

10.—(1) Regulation 15 of the principal Regulations shall be amended as follows.

(2) In paragraph (1)—

- (a) for the words “Subject to paragraph (3)”, there shall be substituted the words “Subject to paragraphs (3) and (4)”;
- (b) the word “and” shall be deleted at the end of sub-paragraph (b); and
- (c) at the end of sub-paragraph (c), for the full stop there shall be substituted a semicolon and there shall be inserted the following sub-paragraphs:—
  - “(d) for the financial year 1992-93, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(d); and
  - (e) for the financial year 1993-94, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(e).”.

(3) In paragraph (2)(9), for sub-paragraphs (b) and (c), there shall be substituted the following sub-paragraphs:—

- “(b) 
$$\frac{2C - (R + \pounds 104)}{E}$$
- (c) 
$$\frac{2C - (R + \pounds 104)}{E}$$
- (d) 
$$\frac{2C - (R + \pounds 104)}{E} - \pounds 13$$
- (e) 
$$\frac{2C - (R + \pounds 104)}{E} - \pounds 26$$
.”

(4) For paragraph (3), there shall be substituted the following paragraphs:—

“(3) In a case where the rates leviable in respect of the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) were reduced or remitted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations), paragraph (1) shall apply as if for any reference therein to the formula set out in paragraph (2)(b), (c), (d) or (e), there was substituted a reference to the formula set out in paragraph (4)(a), (b), (c) or (d) respectively.

(4) The formulae referred to in paragraph (1) as read with paragraph (3) are—

- (a) 
$$\frac{2C - (R \times Y + \pounds 104)}{E}$$
- (b) 
$$\frac{2C - (R \times Y + \pounds 104)}{E}$$

$$(c) \quad \frac{2C - (R \times Y + £104)}{E} - £13$$

$$(d) \quad \frac{2C - (R \times Y + £104)}{E} - £26$$

and, for this purpose—

- (i) C and R shall be construed in accordance with regulation 7(2)(a) and (b) as read with regulation 13(1)(e)(10);
- (ii) E is the number of persons who were, on 1st April 1989, solely or mainly resident in the dwellinghouse and liable to pay the personal community charge; and
- (iii) Y is the amount of the rates levied for the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) expressed as a percentage of the rates which would otherwise have been leviable if no account was taken of any reduction or remission granted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.”.

### Regulation 19

11.—(1) Regulation 19 of the principal Regulations shall be amended as follows.

(2) In paragraph (1)(d), for the words “1st October 1990”, there shall be substituted the words “1st October 1991”.

### Regulation 20

12.—(1) Regulation 20 of the principal Regulations shall be amended as follows.

(2) In paragraph (1), for sub-paragraphs (b) and (c), there shall be substituted the following sub-paragraphs:—

- “(b) for the financial year 1990-91, a personal community charge equal to £104 + Z;
- (c) for the financial year 1991-92, a personal community charge equal to £104 + Z;
- (d) for the financial year 1992-93, a personal community charge equal to £117 + Z;
- (e) for the financial year 1993-94, a personal community charge equal to £130 + Z;”.

(3) Paragraph (2) shall cease to have effect.

### Regulation 21

13.—(1) Regulation 21 of the principal Regulations shall be amended as follows.

(2) In paragraph (1), for sub-paragraphs (b) and (c), there shall be substituted the following sub-paragraphs:—

- “(b) for the financial year 1990-91, a personal community charge equal to £104 + Z;
- (c) for the financial year 1991-92, a personal community charge equal to £104 + Z;
- (d) for the financial year 1992-93, a personal community charge equal to £117 + Z;
- (e) for the financial year 1993-94, a personal community charge equal to £130 + Z;”.

(3) Paragraph (2) shall cease to have effect.

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(10) Regulation 13(1)(e) was amended by S.I. [1990/625](#).

#### Amendment of Relief No. 2 Regulations

**14.** In regulation 2(1) of the Relief No. 2 Regulations, for the definition of “the Relief Regulations”, there shall be substituted the following definition:—

““the Relief Regulations” means the Personal Community Charge (Relief) (Scotland) Regulations 1990(**11**) as they existed prior to any amendment made to those Regulations by the Personal Community Charge (Relief) (Scotland) Amendment (No. 2) Regulations 1990(**12**);”.

#### Revocation

**15.** Regulations 20(2) and 21(2) of the principal Regulations are hereby revoked.

St Andrew’s House,  
Edinburgh  
10th December 1990

*Allan Stewart*  
Parliamentary Under Secretary of State, Scottish  
Office

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(11) S.I. [1990/421](#), as amended by S.I. [1990/625](#).

(12) S.I. [1990/2539](#).



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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make further amendments to the Personal Community Charge (Relief) (Scotland) Regulations 1990 (S.I. [1990/421](#)) (“the principal Regulations”) as amended by the Personal Community Charge (Relief) (Scotland) Amendment Regulations 1990 (S.I. [1990/625](#)).

The principal Regulations make provision, in Scotland, for reducing in certain circumstances an eligible person’s liability for the personal community charge in the financial years 1989-90, 1990-91 and 1991-92. They make separate provision for calculating the amount of the reduction or relief in the case of a single householder, a household comprising more than one person or elderly and disabled persons who were not former ratepayers. The principal Regulations provide for a reduction to be made in the first two categories where the assumed personal community charge (APCC) liability for a single household, or twice the APCC liability in the case of a multi-person household, exceeds that household’s “rates bill” for 1988-89 by more than £156 in 1989-90, £169 in 1990-91 and £182 in 1991-92. In the case of the third category, the elderly and disabled, a reduction is to be made so that the person is required to pay the difference between the APCC and the actual personal community charge set by the local authority or authorities in a particular area plus £156 in 1989-90, £169 in 1990-91 and £182 in 1991-92.

The main amendments which these Regulations make to the principal Regulations are—

- (a) to extend the scheme to include the financial years 1992-93 and 1993-94;
- (b) to set the same “threshold” figure for all three categories and to lower it to £104 in 1990-91 and 1991-92; and
- (c) to set the “threshold” figure for all three categories at £117 in 1992-93 and at £130 in 1993-94.

Regulations 5 to 7 make these amendments in respect of single householders in islands council and regional council areas; regulations 8 to 10, similarly, in respect of households comprising two or more persons; and regulations 12 and 13 in respect of elderly and disabled persons. Regulation 11 extends from 1st October 1990 to 1st October 1991 the period within which an application may be made for relief in respect of elderly and disabled persons. In addition regulations 6, 7, 9 and 10 make provision for the calculation of relief in cases where the granting of charitable relief led to a reduction or remission of rates in the financial year 1988-89.

Regulation 14 amends the definition of “the Relief Regulations” in the Personal Community Charge (Relief) (No. 2) (Scotland) Regulations 1990 (S.I. [1990/1714](#)) so as to provide that it means the principal Regulations as amended by S.I. [1990/625](#) but not as amended by these Regulations. This is to ensure that relief paid under S.I. [1990/1714](#) is calculated by reference to a person’s liability for the personal community charge in the first week of April 1990 as reduced by the relief scheme provided only in the principal Regulations (as so defined) and not the extended scheme provided by these Regulations.