
STATUTORY INSTRUMENTS

1992 No. 1332

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

PART III

EXEMPT DWELLINGS, ETC.

Notification of assumptions

9.—(1) Subject to paragraphs (3) and (4), as soon as reasonably practicable after a levying authority have made such an assumption as is mentioned in regulation 8(2) in respect of a period commencing after 1st April 1993, they shall by notice inform the relevant person of the assumption made in his case.

(2) Subject to paragraph (5), a levying authority shall supply with any such notice a statement—

- (a) specifying the valuation band shown in the authority's valuation list as applicable to the dwelling;
- (b) specifying, in respect of the financial year in question and dwellings in that valuation band—
 - (i) the amounts set by the authority as council tax under section 93(1) of the Act and as the council water charge under paragraph 9 of Schedule 11 to the Act; and
 - (ii) where the dwelling is situated within the area of a district council, the amount set by that council as council tax under section 93(1) of the Act;
- (c) summarising the effect of any regulations under section 87 of the Act relevant to the making by a person (other than a levying authority) of a proposal for the alteration of that list;
- (d) summarising the classes of dwelling which are for the time being exempt dwellings for the purposes of Part II of the Act;
- (e) if the amount last set under section 93(1) of the Act for the financial year in question—
 - (i) where the levying authority is an islands council, by that council; or
 - (ii) where the levying authority is a regional council, by both that council and the district council within the area of which the dwelling in question is situated;is nil, that, if the dwelling is a chargeable dwelling on any day of that year, no council tax will be payable for that year in respect of the dwelling; and
- (f) summarising the contents of regulation 10 and advising the relevant person that a penalty of £50 may be imposed on him under paragraph 2(2) of Schedule 3 to the Act if he fails to comply with the obligation contained in that regulation.

(3) Where, as regards a particular dwelling and period, there is more than one relevant person, nothing in paragraph (1) shall require a notice to be served, as regards that dwelling and period, on more than one of them.

- (4) No notice under paragraph (1) need be served as regards a dwelling and a period if—
- (a) the only relevant person as regards that dwelling and period is a housing body; or
 - (b) the dwelling falls within either of the classes of lands and heritages specified in paragraphs (2) and (3) of regulation 2 of the Council Tax (Dwellings) (Scotland) Regulations 1992⁽¹⁾.
- (5) Information need not be given under paragraph (2) insofar as it would be repetitive of information already given to a relevant person under these Regulations.
- (6) In this regulation, “relevant person” means a person who, in respect of the particular dwelling, would be liable (whether solely or jointly and severally with another person or persons) to pay to the authority an amount in respect of council tax or the council water charge for the period to which the assumption relates if the dwelling were not or had not been an exempt dwelling for that period.

(1) S.I.1992/1334.