



# Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed)

## 1987 CHAPTER 47

### Textual Amendments applied to the whole legislation

- F1** Act repealed (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(2), 119(2)(e), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a saving for Sch. 2 para. 7A (16.8.1993) by [S.I. 1993/1780](#), [art. 2](#) and subject to amendments (11.6.1996) by [1995 c. 18](#), s. 41(4), [Sch. 2 para. 10](#); [S.I. 1996/1509](#), [art. 2](#), [Sch.](#) and (29.11.1999 for specified purposes, otherwise *prosp.*) by [1998 c. 14](#), ss. 86(1), 87(2), [Sch. 7 para. 15](#); [S.I. 1999/3178](#), [art. 2\(1\)\(a\)\(2\)](#) (subject to transitional provisions in [Schs. 21-23](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by [S.I. 1992/818](#), [para. 2\(b\)](#), [Sch.](#)

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.10.1992) as regards ss. 3A, 9, 10(7A), 11B, 28, Sch. 2 paras. 1(2), 2(1), Sch. 5 paras. 2-5, 9, 10, 14, 15, 17, 18, 19, 21, 25 by [S.I. 1992/2183](#), [art. 2\(d\)](#), [Sch.](#) (with savings in [art. 3](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1993) as regards ss. 1-7, 14, 18(2A), 20(10), 25(1)(3), words in s. 26(1), ss. 26(2), 27, 33, Sch. 1, Sch. 3 paras. 1-4, 5(1), 7, Sch. 5 paras. 1, 6, 12, 13, 16, 19A, 20, 22-24, 26-49 by [S.I. 1993/575](#), [art. 2](#), [Sch.](#) (with savings in [arts. 4, 5\(b\)](#))

## PART I

### ABOLITION OF DOMESTIC RATES: RATING AND VALUATION

#### 1 Abolition of domestic rates.

With effect from 1st April 1989 domestic rates shall be abolished.

*Status: Point in time view as at 12/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

## 2 Valuation roll not to include domestic subjects.

- (1) Domestic subjects shall not be entered in the valuation roll in respect of the financial year 1989–90 or any subsequent financial year.
- (2) Domestic subjects in respect of which there is an entry in the valuation roll immediately before 1st April 1989 shall be deleted from the roll with effect from that date.
- [<sup>F1</sup>(2A) Where, after 1st April 1989 by virtue of regulations made under subsection (4) below, any lands and heritages or any parts of lands and heritages—
  - (a) cease to be domestic subjects, they shall be entered in the valuation roll;
  - (b) become domestic subjects, any entry in the valuation roll in respect of such lands and heritages shall be deleted,
 with effect from such date as may be prescribed by such regulations.]
- (3) Subject to subsection (4) below, for the purposes of the Valuation Acts “domestic subjects” means—
  - (a) any lands and heritages consisting of one or more dwelling houses with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling house or dwelling houses; [<sup>F2</sup> but does not include a caravan which is not a person’s sole or main residence.

In this subsection, “caravan” has the same meaning as it has in Part I of the <sup>M1</sup>Caravan Sites and Control of Development Act 1960.]

  - (b) . . . . . <sup>F3</sup>
- [<sup>F4</sup>(4) The Secretary of State may vary the definition of domestic subjects in subsection (3) above by including or excluding such lands and heritages or parts thereof or class or classes of lands and heritages or parts thereof as may be prescribed.]
- (5) Where a part of any lands and heritages falls within a class . . . <sup>F5</sup>prescribed under subsection . . . <sup>F5</sup>(4) above—
  - (a) the part so affected and the remainder shall be treated for the purposes of the Valuation Acts as separate lands and heritages, and
  - (b) the part of those lands and heritages which does not constitute domestic subjects shall be entered in the valuation roll accordingly.
- (6) Any proprietor, tenant or occupier of any lands and heritages may appeal to the valuation appeal committee for the area in which the lands and heritages are situated against any decision of the assessor—
  - (a) to alter the valuation roll with effect from 1st April 1989 by deleting those lands and heritages on the ground that they constitute domestic subjects; or
  - (b) not so to alter the roll.
- (7) Parts I and II of Schedule 1 to this Act have effect in relation to the provisions of this Part of this Act.

### Textual Amendments

- F1** S. 2(2A) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 15(2)**
- F2** Words in s. 2(3) substituted (12.2.1991) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2, SIF 81:2; 103:2\)](#), s. 2(1)(2)

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- F3** S. 2(3)(b) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**
- F4** S. 2(4) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 15(3)**
- F5** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

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

- C1** S. 2(3): the definition of domestic subjects modified by [S.I. 1988/1477](#) regs. 3, 4
- C2** S. 2(3): the definition of domestic subjects varied by [S.I. 1990/630](#), **regs. 3(1), 4(1)**

**Marginal Citations**

- M1** [1960 c. 62](#)  
(46:3)

[<sup>F6F7</sup>**3A Non-domestic rates: interim provisions.**

- (1) The Secretary of State shall, in respect of each of the financial years specified in subsection (2) below, prescribe for each local authority a rate which shall be their non-domestic rate in respect of that year.
- (2) The financial years referred to in subsection (1) above are those beginning with the financial year 1990–91 and ending with that immediately before the financial year in respect of which the non-domestic rate is first prescribed under section 3B of this Act.
- (3) Non-domestic rates shall be levied in accordance with section 7 of the Local Government (Scotland) Act 1975 by each rating authority in respect of lands and heritages—
  - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that rateable value; or
  - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (4) The rates prescribed under subsection (1) above shall be known—
  - (a) in the case of the regional council, as the non-domestic regional rate;
  - (b) in the case of the district council, as the non-domestic district rate; and
  - (c) in the case of the islands council, as the non-domestic islands rate.]

**Textual Amendments**

- F6** S. 3A substituted for s. 3 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. **140(1)(2)(a)**
- F7** S. 3B substituted (*prosp.*) for s. 3A by [Local Government and Housing Act 1989 \(c.42, SIF 81:2\)](#), ss. **141(1)(2)(a), 195(2)**

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**[<sup>F8</sup>3B Unified non-domestic rate.**

- (1) The Secretary of State shall, in respect of each of the financial years specified in subsection (2) below, prescribe a rate which shall be the non-domestic rate to be levied throughout Scotland in respect of that financial year.
- (2) The financial years referred to in subsection (1) above are those beginning with the first financial year after the coming into force of section 141 of the Local Government and Housing Act 1989.
- (3) Subject to subsection (4) below, the non-domestic rate shall be levied in accordance with section 7 of the Local Government (Scotland) Act 1975 by each rating authority in respect of lands and heritages in their area being lands and heritages—
  - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their rateable value or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that rateable value; or
  - (b) which are part residential subjects, according to that part of their rateable value which is shown in the apportionment note as relating to the non-residential use of those subjects or, where a rateable value has been prescribed or determined in respect of the lands and heritages under section 128 of the Local Government Finance Act 1988, according to that part of that rateable value which is so shown in the apportionment note.
- (4) In the application of section 7 of the Local Government (Scotland) Act 1975 to the levying of the non-domestic rate prescribed under this section, for the words “to which the rate relates” in each of subsections (1) and (2) of that section there shall be substituted the words “of the rating authority”.]

**Textual Amendments**

**F8** S. 3B substituted (*prosp.*) for s. 3A by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), **ss. 141(1)(2)(a), 195(2)**

**4 Valuation of premises part of which occupied as dwelling house.**

- (1) Where, by virtue of section 45 of the 1980 <sup>M2</sup>Act (which makes provision as to the apportionment of the net annual value of premises occupied partly as a dwelling house) . . . <sup>F9</sup>
  - (a) the net annual value of any premises has been apportioned as between the part occupied as a dwelling house and the remainder; and
  - (b) the net annual value of each of the parts is shown separately on the valuation roll prior to 1st April 1989.

then, with effect from that date, the part occupied as a dwelling house and the remainder shall each be treated for the purposes of the Valuation Acts as separate lands and heritages.
- (2) Where premises are required by subsection (1) above to be treated as separate lands and heritages, the assessor shall, with effect from 1st April 1989, enter in the valuation roll only the part not occupied as a dwelling house, at the value resulting from the apportionment mentioned in that subsection.

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#### Textual Amendments

- F9** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

#### Marginal Citations

- M2** [1980 c. 45.](#)

## 5 Statutory and other references to rateable values etc.

(1) Where—

- (a) in any deed relating to heritable property executed before 1st April 1989 there is any provision which apportions any liability according to the assessed rental or, as the case may be, the gross annual, net annual or rateable value of any properties; and
- (b) all the properties involved in the apportionment appear in the valuation roll in force immediately before 1st April 1989; and
- (c) one or more of the properties constitute domestic subjects,

then, with effect from 1st April 1989, any reference to the assessed rental or, as the case may be, to any of those values in any such deed shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to any of those properties in the valuation roll in force immediately before that date.

(2) Where in any document executed before 1st April 1989 there is a reference to the assessed rental or, as the case may be, to the gross annual, net annual or rateable value of any property which—

- (a) constitutes domestic subjects; and
- (b) appears in the valuation roll in force immediately before 1st April 1989,

then, with effect from that date that reference shall, unless the context otherwise requires, be construed as a reference to the net annual value or, as the case may be, to the gross annual, net annual or rateable value which appears in relation to that property in the valuation roll in force immediately before that date.

(3) <sup>F10</sup>Subject to subsection (3A) below, where in any enactment (including an enactment contained in a subordinate instrument) there is a reference to the gross annual value, net annual value or rateable value of any property which constitutes domestic subjects, then, with effect from 1st April 1989, that reference shall, unless the context otherwise requires, be construed as a reference to the gross annual value, net annual value or rateable value—

- (a) subject to subsection (4) below, which appears in relation to that property in the valuation roll in force immediately before that date; or
- (b) subject to subsection (5) below, in the case of such property which does not come into existence or occupancy as domestic subjects until after that date, which would have appeared in the roll in respect of it had it been in existence or occupancy as such immediately before that date.

<sup>F11</sup>(3A) Where in any enactment (including an enactment contained in a subordinate instrument or an enactment which falls to be construed in accordance with subsection (3) above) there is a reference to a rate or rateable value or to any factor

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connected with rating, or valuation for rating, the Secretary of State may make regulations providing that the reference shall instead be such as is prescribed.

- (3B) Regulations may provide as mentioned in subsection (3A) above—
- (a) as regards such enactment, or enactments of such description, as may be prescribed;
  - (b) in such way as the Secretary of State thinks fit (whether by amending enactments or otherwise).]
- (4) Where, before or after 1st April 1989, there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act—
- (a) in relation to any such property as is mentioned in subsection (3)(a) above; and
  - (b) in respect of which no alteration has been made to the valuation roll in force immediately before that date,
- references in that subsection to the gross annual, net annual or rateable value of that property which appears in the roll in force immediately before that date shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that roll been altered to take account of that material change of circumstances.
- (5) Where there is a material change of circumstances, within the meaning of section 37(1) of the 1975 Act, in relation to any such property as is mentioned in subsection (3)(b) above, references in that subsection to the gross annual, net annual or rateable value of that property which would have appeared in respect of it in the roll in force immediately before 1st April 1989 shall be construed as references to the gross annual, net annual or rateable value which would have so appeared had that material change of circumstances been taken into account.
- (6) The assessor shall, at the request of any person and on payment of such fee as may be prescribed, certify—
- (a) what would have appeared in the valuation roll in force immediately before 1st April 1989 as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3)(b) above; or
  - (b) what would have appeared in that roll as the gross annual value, net annual value or rateable value of any such property as is mentioned in subsection (3) above had that roll been altered to take account of any material change of circumstances, within the meaning of section 37(1) of the 1975 Act, occurring before or after that date.
- (7) An appeal shall lie—
- (a) against any certificate issued by the assessor under subsection (6) above; or
  - (b) against any refusal by the assessor to issue a certificate under that subsection,
- and the provisions of the Valuation Acts in regard to appeals and complaints shall apply, subject to such modifications and adaptations as may be prescribed, for the purposes of this subsection.
- (8) Without prejudice to section 35 of the <sup>M3</sup>Lands Valuation (Scotland) Act 1854 (which relates to the preservation of valuation rolls by the Keeper of the Records of Scotland), the assessor for each valuation area shall retain a copy of the valuation roll in force immediately before 1st April 1989 for the purposes of this Act; and the copy so retained shall be made available for public inspection at the assessor's offices during ordinary business hours.

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- (9) Where the net annual value of any property does not appear, or would not have appeared, in the valuation roll in force immediately before 1st April 1989, references in this section to the appearance in that roll of the net annual value of that property shall be taken as references to the appearance of its rateable value.
- (10) For the purposes of this section “gross annual value”, “net annual value” and “rateable value” shall continue to be construed in accordance with the provisions of section 6 of the 1956<sup>M4</sup> Act as those provisions have effect immediately before 1st April 1989.

#### Textual Amendments

**F10** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 17\(2\)](#)

**F11** [S. 5\(3A\)\(3B\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 17\(3\)](#)

#### Marginal Citations

**M3** 1854 c. 91.

**M4** 1956 c. 60.

## 6 Minor and consequential amendments.

The enactments specified in Part III of Schedule I to this Act shall have effect subject to the amendments specified in that Part, being minor amendments and amendments consequential upon the provisions of this Part of this Act.

## PART II

### COMMUNITY CHARGES

#### *General*

## 7 Creation and purpose of community charges.

- (1) Each local authority shall impose, in accordance with this Part of this Act, three community charges, to be known respectively as the personal community charge, the standard community charge and the collective community charge.
- (2) The expenses of a local authority in discharging functions under any public general Act, so far as not met otherwise or so far as not otherwise provided for in any such Act, shall be met out of the community charges due to the local authority under this Act.

#### *Personal Community Charge*

## 8 Liability for personal community charge.

- (1) Subject to the following provisions of this section, any person [<sup>F12</sup>who is, at any time in a financial year—
- (a) aged 18 or over;

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- (b) solely or mainly resident in the area of a local authority; and
- (c) not exempt from liability under subsection (8) below,

shall be liable to pay, in respect of that time,] the personal community charge determined by that authority in respect of that year.

[<sup>F13</sup>(2) Notwithstanding subsection (1) above, and subsection (8) below, a person's liability to pay the personal community charge in respect of any time in a financial year shall subsist until the date on which the deletion of the entry in the register in respect of such liability takes effect.]

(4) For the purposes of this section, a person undertaking a full-time course of education shall be regarded as being solely or mainly resident in the area of the local authority in which he is resident during term time for the purpose of undertaking the course, until he ceases to undertake the course.

(5) A person undertaking a full-time course of education shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.

[<sup>F14</sup>(5A) The Secretary of State may, by regulations made under this subsection—

- (a) require such educational establishments as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of education provided by the establishment a certificate containing such particulars as may be prescribed;
- (b) require such educational establishments as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the establishment.]

(6) The—

- (a) meanings of [<sup>F15</sup>“educational establishment”,]“full-time course of education”, “person undertaking a full-time course of education”, “term time” and “ceases to undertake the course”; and
- (b) manner in which the registration officer shall determine when a person ceases to undertake such a full-time course of education,

shall be such as may be prescribed.

[<sup>F16</sup>(6A) Subsections (4) and (5) above shall not apply to persons undertaking a full-time course of nursing education, but such a person shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.

(6B) The Secretary of State may, by regulations made under this subsection—

- (a) require such bodies as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of nursing education a certificate containing such particulars as may be prescribed; and
- (b) require such bodies as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such



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information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the body.

(6C) References in subsections (6A) and (6B) above to a full-time course of nursing education, a person undertaking such a course and to ceasing to undertake such a course shall be construed in such manner as may be prescribed.]

(7) Persons who—

(a) are married to each other and live together; or

(b) being a man and a woman, live together as if they were husband and wife, shall <sup>F17</sup>, notwithstanding that they are not otherwise liable under this Act for a personal community charge,] be jointly and severally liable for the personal community charges, relating to the period during which they live together, for which <sup>F18</sup>either] of them is liable.

<sup>F19</sup>(8) A person is exempt from liability to pay the personal community charge in respect of any time in a financial year if he is, at that time, a person such as is described in Schedule 1A to this Act.]

#### Textual Amendments

- F12** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 18\(2\)](#)
- F13** [S. 8\(2\)](#) substituted for [s. 8\(2\)\(3\)](#) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 18\(3\)](#)
- F14** [S. 8\(5A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 18\(4\)](#)
- F15** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 18\(5\)](#)
- F16** [S. 8\(6A\)–\(6C\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 18\(6\)](#)
- F17** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 18\(7\)\(a\)](#)
- F18** Word substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 18\(7\)\(b\)](#)
- F19** [S. 8\(8\)](#) substituted for [s. 8\(8\)\(9\)](#) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 129

## 9 Determination of amount of personal community charge.

- (1) Every local authority shall, in respect of the financial year 1989–90 and of each subsequent financial year, determine, before such date as may be prescribed in relation to each of those years, the amount of the personal community charge to be imposed by them in respect of that year.
- (2) The amount determined under subsection (1) above shall be such as will provide (account having been taken of the moneys to be produced by the standard and collective community charges) sufficient moneys to meet such part of the total estimated expenses to be incurred by the local authority during the financial year in respect of which the personal community charge is to be levied as falls to be met out of their community charges, together with such additional sum as is, in their opinion, required—

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- (i) to cover expenses previously incurred;
  - (ii) to meet contingencies;
  - (iii) to meet any expenses which may fall to be met before the moneys to be received in respect of their community charges for the next following financial year will become available.
- (3) In calculating, for the purposes of subsection (2) above, such part of the total estimated expenses to be incurred by a local authority as falls to be met out of community charges, account shall be taken of any means by which those expenses may otherwise be met or provided for.

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

- C3** S. 9 amended (retrospectively) by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1,2\)](#), s. 3(2)(5).

**[<sup>F20</sup>9A Reduced liability for personal community charge**

- (1) The Secretary of State may make regulations as regards any case where—
- (a) a person is or was liable to pay, in respect of any time in such financial year as is prescribed, the personal community charge determined by a local authority in respect of that year; and
  - (b) prescribed conditions are fulfilled.
- (2) Regulations under this section may provide that the amount of a person's liability in respect of personal community charge shall not be such amount as it would be apart from the regulations or, as the case may be, such amount as it was, but instead such smaller amount as is arrived at in accordance with prescribed rules.
- (3) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State sees fit; and in particular such factors may include all or any of the following—
- (a) rates for a period before 1 April 1989;
  - (b) the circumstances of or other matters relating to the person concerned;
  - (c) an amount relating to the local authority concerned and specified, or to be specified, for the purposes of the regulations in a report laid, or to be laid, before the House of Commons;
  - (d) such other amounts as may be prescribed or arrived at in a prescribed manner;
  - (e) the making of an application by the person concerned.
- (4) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State sees fit; and in particular such factors may include all or any of the factors mentioned in subsection (3)(a) to (d) above.
- (5) Without prejudice to the generality of section 31(2) of this Act, regulations under this section may include—
- (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each local authority;
  - (b) provision requiring him to lay the report before the House of Commons;
  - (c) provision for the review of any prescribed decision of a local authority relating to the application or operation of the regulations.

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- (6) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
- (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
  - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- and any such amendments or provision may be deemed by the regulations or, as the case may be, instrument to have come into effect prior to the date of coming into force of the regulations or instrument.
- (7) In subsection (6) above “social security instrument” means an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Act 1986.]

#### Textual Amendments

**F20** S. 9A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 143

### *Standard Community Charge*

#### **10 Liability for and calculation of standard community charge.**

- (1) The standard community charge shall be payable in respect of premises to which this section applies.
- (2) This section applies to premises which—
- (a) are a dwelling house with any garden, yard, garage, outhouse or pertinent belonging to and occupied along with such dwelling house;
  - (b) are not subject to non-domestic rates; and
  - (c) are not the sole or main residence of any person,
- but not to such class or classes of those premises as may be prescribed.
- (3) The prescribing of a class or classes of premises under subsection (2) above may be by reference to such factors [<sup>F21</sup>(including factors relating to persons of prescribed descriptions)] as may be prescribed.
- (4) The person liable to pay the standard community charge in respect of any premises shall be—
- (a) subject to paragraphs (b) and (c) below, the owner of the premises;
  - (b) subject to paragraph (c) below, if the premises are let for a period of 12 months or more, the tenant; or
  - (c) if the premises are sub-let for such a period, the sub-tenant,
- [<sup>F22</sup>and where at any time two or more people are liable to pay the standard community charge under this subsection they shall be jointly and severally liable to pay the charge.]
- (5) The standard community charge shall be due to—
- (a) each local authority; or
  - (b) (in the case of an islands council) the local authority

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in the area of which the premises in respect of which it is payable are situated.

- [<sup>F23</sup>(6) The standard community charge due to a local authority in respect of any premises in respect of any financial year shall be the product of the personal community charge determined in respect of that year by the local authority and—
- (a) where the premises are in a specified class, the standard community charge multiplier determined in respect of that class by the authority; or
  - (b) where the premises are not in a specified class, the standard community charge multiplier determined by the authority in relation to such premises,
- in respect of that year.
- (7) A specified class is one which has been prescribed under this subsection or determined under regulations made under subsection (7F) below.
- (7A) A local authority shall determine their standard community charge multiplier or multipliers before such date in each year as is prescribed.
- (7B) A standard community charge multiplier must be one of the following, 0, ½, 1, 1½, 2.
- (7C) A local authority may resolve that different standard community charge multipliers shall apply in relation to different classes of premises prescribed under subsection (7) above.
- (7D) A standard community charge multiplier relating to a class of premises prescribed under subsection (7) above shall not exceed such maximum multiplier as may be prescribed in relation to that class.
- (7E) In prescribing classes under subsection (7) above, the Secretary of State may classify premises by reference to such factors as he thinks fit, including, without prejudice to that generality—
- (a) the physical characteristics of premises or any part of them;
  - (b) the fact that premises are, or any part of them is, unoccupied;
  - (c) the fact that premises are, or any part of them is, occupied for prescribed purposes;
  - (d) the fact that premises are, or any part of them is, occupied by persons of prescribed descriptions;
  - (e) the circumstances of persons liable to pay the standard community charge.
- (7F) The Secretary of State may, by regulations, make provision—
- (a) enabling local authorities or local authorities of such class or classes as he may specify in the regulations—
    - (i) to determine, in relation to their areas, classes of premises additional to those prescribed under subsection (7) above;
    - (ii) to determine different such classes of premises in relation to different parts of their areas; and
    - (iii) to resolve that different standard community charge multipliers shall apply in relation to different classes of premises determined under the regulations, and
  - (b) requiring them, when determining a class or classes under the regulations, to classify premises only by reference to one or more prescribed factors being such factors as the Secretary of State thinks fit.

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- (7G) Regulations under subsection (7F) above may make provision enabling the district council to resolve that different standard community charge multipliers shall apply in relation to such different classes of premises as have, in relation to the district, been determined under the regulations by the council of the region in which the district is situated.
- (7H) A regional council may resolve that different standard community charge multipliers shall apply in relation to the same specified class of premises in different districts within the region.]
- [<sup>F24</sup>(8) Subject to subsections (8B) and (9) below, the standard community charge shall not be payable in respect of relevant premises in respect of whichever is the shorter of—
- (a) the period for which the premises are unoccupied and unfurnished;
  - (b) a period of three months or such longer period as the levying authority may determine;
- and the levying authority may determine that different periods shall have effect for different premises or different classes of premises.
- (8A) For the purposes of subsection (8) above “relevant premises” are premises to which this section applies, being premises—
- (a) which are unoccupied and unfurnished; and
  - (b) as regards which notice is given to the levying authority by a person liable to pay the standard community charge in respect of the premises that they are unoccupied and unfurnished.
- (8B) Subsection (8) above shall have effect in respect of any relevant premises only once during any period (whether it falls in one or more than one financial year) in respect of which the standard community charge is, or would but for that subsection be, payable in respect of the premises.
- (8C) Before making a determination under paragraph (b) of subsection (8) above a levying authority which is a regional council shall consult the district council for the district in which the premises are situated.]
- (9) Any period for which the standard community charge is, under subsection (8) above, not payable shall not begin earlier than one month before the receipt of notification under paragraph (b) of [<sup>F25</sup>subsection (8A) above].
- (10) The person liable to pay the standard community charge in respect of any premises in respect of a financial year shall be entitled to recover from any person to whom he lets or sub-lets the premises or whom he permits to occupy them an amount equal to the product of—
- (a) the number of days in that year for which the premises are let or sub-let to or, as the case may be, permitted to be occupied by that other person (excluding any which fall within a period in respect of which the standard community charge is, under subsections (8) and (9) above, not payable); and
  - (b) the amount of the standard community charge [<sup>F26</sup>which would, if the premises were for the whole of that financial year premises to which this section applies and were not, at any time in that year, relevant premises for the purposes of subsection (8) above, be] payable in respect of the premises in respect of that year divided by the number of days in that year
- (and such an amount is referred to in this section as a “standard community charge contribution”).

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[<sup>F27</sup>(10A) Where at any time premises are let, sub-let or permitted to be occupied as mentioned in subsection (10) above to more than one person, only one standard community charge contribution in respect of the standard community charge payable in respect of any financial year shall be recovered in respect of the period of such lease, sub-lease or permission to occupy and such persons shall be jointly and severally liable to pay the contribution.]

- (11) A standard community charge contribution recovered from a person—
- (a) shall be in addition to any obligation of his to make other payments (whether by way of rent or otherwise) in respect of the premises in respect of which that contribution is made;
  - (b) is not affected by any enactment relating to the control or restriction of any such other payment, and shall not, for the purposes of any such enactment, be regarded as such a payment or part thereof.

#### Textual Amendments

- F21** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(2)**
- F22** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(3)**
- F23** [S. 10\(6\)–\(7H\)](#) substituted for s. 10(6)(7) (1.12.1989 for financial year 1990–91 and each subsequent financial year) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 142
- F24** [S. 10\(8\)–\(8C\)](#) substituted for s. 10(8) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(4)**
- F25** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(5)**
- F26** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(6)**
- F27** [S. 10\(10A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 19(7)**

### *Collective Community Charge*

#### **11 Liability for and calculation of collective community charge.**

- (1) The collective community charge shall be payable in respect of premises to which this section applies.
- (2) This section applies to—
  - (a) premises which are not subject to non-domestic rates and either are designated by the registration officer under subsection (3) below or fall within such class or classes of premises as may be prescribed;
  - (b) premises which are part residential subjects and either are so designated or fall within such class or classes of premises as may be prescribed.
- (3) [<sup>F28</sup>Subject to subsection (3A) below,] premises may be designated under this subsection if, in the opinion of the registration officer—
  - (a) in the case of premises not subject to non-domestic rates, they are used, or
  - (b) in the case of part residential subjects, the residential use made of them is ,

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wholly or mainly as the sole or main residence of persons most or all of whom reside there only for short periods.

- [<sup>F29</sup>(3A) The registration officer shall not designate premises—
- (a) which are of a description prescribed for the purposes of this paragraph; or
  - (b) which are or form part of land designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.]
- (4) In determining whether to designate any premises under subsection (3) above, the registration officer shall have regard to such factors as may be prescribed.
- [<sup>F30</sup>(4A) A designation made by the registration officer under subsection (3) above shall be revoked by him—
- (a) where, in his opinion, the premises have ceased to be premises which may be designated under that subsection;
  - (b) if the premises become premises which are of a description prescribed for the purposes of paragraph (a) of subsection (3A) above;
  - (c) if the premises become premises which are designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.]
- (5) The person liable to pay the collective community charge in respect of any premises shall be—
- (a) subject to paragraphs (b) and (c) below, the owner of the premises;
  - (b) subject to paragraph (c) below, if the premises are let for a period of 12 months or more, the tenant; or
  - (c) if the premises are sub-let for such a period, the sub-tenant,
- [<sup>F31</sup>and where at any time two or more people are liable to pay the collective community charge under this subsection they shall be jointly and severally liable to pay the charge.]
- (6) The collective community charge shall be due to—
- (a) each local authority; or
  - (b) (in the case of an islands council) the local authority
- in the area of which the premises in respect of which it is payable are situated.
- (7) Subject to subsection (8) below, the collective community charge due to a local authority in respect of any premises in respect of any financial year shall be [<sup>F32</sup>the amount which is] the product of—
- (a) the personal community charge determined by them in respect of that year; and
  - (b) the collective community charge multiplier specified in the register as having an effect in relation to the premises
- [<sup>F33</sup>less the relevant proportion, being 5 per cent. or such other proportion as may be prescribed].
- (8) If, in the course of a financial year, the collective community charge multiplier specified in the register as having effect in relation to any premises is changed, it shall be assumed, for the purposes of subsection (7) above, that the new multiplier shall remain in effect in relation to those premises from the date when it takes effect until the end of that year.

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- (9) In this Act, “the collective community charge multiplier” means, in respect of any premises, such number as the registration officer for the registration area in which the premises are situated determines in respect of the premises.
- (10) In determining the collective community charge multiplier in respect of any premises, the registration officer shall have regard to—
- (a) the number of persons who are solely or mainly resident in the premises and would, but for [<sup>F34</sup>paragraph 12 of Schedule 1A to] this Act, be liable to pay a personal community charge; and
  - (b) such factors as may be prescribed.
- (11) A person [<sup>F35</sup>who, at any time in a financial year]—
- (a) [<sup>F36</sup>is] solely or mainly resident in premises in respect of which the collective community charge is payable; and
  - (b) <sup>F37</sup> . . . is not liable to pay it; and
  - (c) <sup>F37</sup> . . . would, but for [<sup>F38</sup>paragraph 12 of Schedule 1A to] this Act, be liable <sup>F39</sup> . . . to pay a personal community charge
- shall, for each day of his residence in the premises, pay to the person liable under this section for that collective community charge an amount equal to the amount mentioned in paragraph (i) below divided by the number in paragraph (ii) below—
- (i) the amount in this paragraph is—
    - (A) the sum of the personal community charges determined in respect of that year by each local authority; or
    - (B) (in the case of an islands council) the amount of the personal community charge determined in respect of that year by the local authority
 in the area of which the premises are situated;
  - (ii) the number of days in that year,
- (and such a payment is referred to in this section as a “collective community charge contribution”).
- (12) A collective community charge contribution made by a person—
- (a) shall be in addition to any obligation of his to make other payments (whether by way of rent or otherwise) in respect of his residence in the premises in respect of which that contribution is made;
  - (b) is not affected by any enactment relating to the control or restriction of any such other payment, and shall not, for the purposes of any such enactment, be regarded as such a payment or part thereof.
- (13) The person to whom a collective community charge contribution is made shall issue a receipt therefore showing the amount paid and the day or days to which the contribution relates.
- (14) The person liable under this section to pay a collective community charge in respect of any premises shall keep, or cause to be kept, a record of all persons who are or have been solely or mainly resident there showing the periods for which they were so resident and the amounts paid to him by them by way of collective community charge contributions.
- (15) A person who, but for this subsection, would be liable under this section to pay a collective community charge contribution to another in respect of any premises—



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(a) shall not be so liable until; and  
(b) shall have no such liability in respect of any days before,  
that other person has given him notification of the amount he is liable to pay by way of such contribution for each day of his residence in the premises.

- (16) Without prejudice to any rule of law, where a person—
- (a) in respect of his residence in any premises, pays, by way of collective community charge contribution, any sum which (for whatever reason) is not due; and
  - (b) within 3 months of that payment, claims reimbursement of the sum from the person who, at the time of the payment, was liable to pay the collective community charge in respect of the premises.
- the person so liable shall reimburse the other in that sum.

#### Textual Amendments

- F28** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(2)**
- F29** S. 11(3A) inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(3)**
- F30** S. 11(4A) inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(4)**
- F31** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(5)**
- F32** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(6)(a)**
- F33** Words added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(6)(b)**
- F34** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(7)**
- F35** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(8)(a)**
- F36** Word substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(8)(b)**
- F37** Word repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(8)(c)**
- F38** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(8)(d)**
- F39** Words repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 149, **Sch. 13 Pt. IV**

*<sup>F40</sup> Apportionment of amounts to be paid*

#### Textual Amendments

- F40** Ss. 11A, 11B inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 21**

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## **11A Apportionment, etc.**

- (1) Where a person is liable to pay a community charge in respect only of part of a financial year, the amount for which he is liable shall be calculated by apportionment on a daily basis, and the period in respect of which he is liable shall be calculated by apportionment on a daily basis, and the period in respect of which he is liable shall be referred to in this section as the apportioned period.
- (2) Subsections (3) to (5) below shall have effect for the purposes of determining—
  - (a) where a person is liable to pay a community charge in respect only of part of a financial year, the first or, as the case may be, last day of an apportioned period; and
  - (b) as regards the standard or collective community charge contribution, the day on which the requirement to pay such a contribution commences, or as the case may be, ends.
- (3) As regards any community charge imposed by a local authority—
  - (a) the day on which a person becomes liable to pay that charge shall be the first day of an apportioned period; and
  - (b) the day on which a person ceases to be liable to pay that charge shall not be included in an apportioned period; and
  - (c) in respect of the personal community charge imposed by the authority, as regards any day on which a person both becomes and ceases to be liable to pay that charge, paragraph (b) above shall apply and paragraph (a) shall not.
- (4) As regards the standard community charge contribution—
  - (a) any day on which a person starts to lease or sub-lease or is first permitted to occupy any premises to which section 10 of this Act applies is a day on which the person is required to pay a contribution; and
  - (b) any day on which a person ceases to lease or sub-lease or ceases to be permitted to occupy such premises is a day on which he is not so required.
- (5) As regards the collective community charge contribution—
  - (a) any day on which a person becomes solely or mainly resident in premises to which section 11 of this Act applies is a day on which he is required to pay the contribution; and
  - (b) any day on which he ceases to be so resident is a day on which he is not so required.]

### *Estimates*

## **11B Estimate of amount produced in districts.**

- (1) In relation to each financial year a regional council shall estimate the amount produced by each of the district community charges for that year in each district in their region as that amount falls to be ascertained in pursuance of regulations made under paragraph 6 of Schedule 2 to this Act.
- (2) For the purposes of making the estimate mentioned in subsection (1) above, it shall be assumed that in respect of the financial year concerned both the regional council and the district council determine—

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- (a) a personal community charge of £1, or such other amount as may be prescribed; and
  - (b) a standard community charge multiplier of 2, or such other number as may be prescribed.
- (3) The regional council shall, before such date as may be prescribed in relation to each financial year, notify the council of each district in their region of the estimate made under subsection (1) above in relation to that district for that financial year.
- (4) In this section “district community charges” has the same meaning as in paragraph 1 of Schedule 2 to this Act.

### *Community Charges Registration Officer*

## **12 Community Charges Registration Officer.**

- (1) There shall be a Community Charges Registration Officer (to be known as such but, in this Act, referred to as “the registration officer”) for every region and islands area.
- (2) The assessor appointed for each region or islands area under section 116(2) or (5) of the <sup>M5</sup>Local Government (Scotland) Act 1973 shall be the registration officer for that area and any depute assessor appointed under the said section 116(2) or (5) shall be a depute registration officer and shall have all the functions of a registration officer.
- (3) A regional or islands council may appoint such additional number of depute registration officers as they consider necessary to enable the registration officer to perform his functions under this Act, and any depute registration officer so appointed shall have all the functions of a registration officer.
- (4) The registration officer shall prepare, maintain and keep up-to-date the register for his registration area.
- (5) A regional or islands council shall secure the provision of sufficient staff, accommodation and other resources to enable the registration officer to perform his functions under this Act.

### **Marginal Citations**

**M5** 1973 c.65.

### *Community Charges Register*

## **13 Community Charges Register.**

- (1) There shall be a Community Charges Register (to be known as such but, in this Act, referred to as “the register”) for each registration area which shall specify—
  - <sup>F41</sup>(a) the name of every person liable to pay any of the community charges in the registration area;
  - (b) in the case of a person liable to pay the personal community charge, the address of his sole or main residence;

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- (c) in the case of a person liable to pay the standard or collective community charge, his address and the address of the premises in the registration area in respect of which that charge is payable;
  - (cc) in the case of premises in respect of which the collective community charge is payable, the collective community charge multiplier determined for the time being in respect of those premises;]
  - (d) in relation to each natural person registered in the register, his date of birth;
  - (e) in relation to each person registered, the date (which may be before, on, or after the date on which the entry is made) from which he is liable to pay any of [<sup>F42</sup>the] community charges; and
  - (f) such other matters as may be prescribed.
- (2) There shall not be specified in the register any information relating to a person's liability, by virtue only of section 8(7) of this Act, for a personal community charge.
- (3) The register shall be kept in such form (which need not be documentary form) as may be prescribed.

#### Textual Amendments

- F41** S. 13(1)(a)(b)(c)(cc) substituted for s. 13(1)(a)(b)(c) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 22\(2\)](#)
- F42** Word substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 22\(3\)](#)

## 14 Setting up of register.

- (1) The registration officer shall, as from such date as may be prescribed, undertake such inquiries as he considers necessary to enable him to determine—
- (a) the names and addresses of persons who will be liable to pay any of the community charges on 1st April 1989;
  - (b) the premises in respect of which the standard community charge and the collective community charge will be payable on 1st April 1989,
- and thereafter shall prepare the register by such date as may be prescribed as the date of coming into force of the register.
- (2) After the date of coming into force of the register the registration officer shall, within such period and in such manner as may be prescribed, send to each [<sup>F43</sup>registered person] a copy of each entry relating to that person together with [<sup>F44</sup>such notice] in such form as may be prescribed informing him of—
- (a) the effect of the entry in the register;
  - (b) the rights of appeal under section 16 of this Act; . . . <sup>F45</sup>
  - (c) the requirement imposed by section 18(2) of this Act to notify the registration officer of any changes to be made to the entry;
  - <sup>F46</sup>(d) his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section;
  - (e) such other matters as may be prescribed].

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### Textual Amendments

- F43** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 23\(a\)](#)
- F44** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 23\(b\)](#)
- F45** Word repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 23\(c\)](#)
- F46** [S. 14\(2\)\(d\)\(e\)](#) added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 23\(d\)](#)

## 15 Amendment of register.

- (1) As from the date of coming into force of the register, it may be amended by the registration officer at any time and amendments may be made with retrospective, immediate or prospective effect, except that—
- the maximum period for which an amendment can be made with retrospective effect is two years; and
  - no amendment of the collective community charge multiplier in respect of any premises shall be made or take effect until three months, or such other period as may be prescribed, after the date when the current entry is made or takes effect, whichever is later.
- (2) The registration officer may at any time alter the register to correct any clerical or typographical error in any entry and subsection (1)(b) above and subsections (3) and (5) below shall not apply to any such alteration.
- (3) The registration officer shall before amending an entry in the register ensure that a record (which need not be in documentary form) is made of the entry [<sup>F47</sup>including a note of the date upon which the record is made] and shall retain this record for two years from [<sup>F48</sup>that date].
- [<sup>F49</sup>(4) The provisions of section 20 of this Act relating to the inspection of the register and the obtaining of copies of entries in the register (including such provisions as are prescribed under that section) shall apply, subject to such modifications as may be prescribed, to the inspection or obtaining of copies of a record made under subsection (3) above as they apply to the inspection of or obtaining copies of entries in the register.]
- (5) The registration officer shall not be obliged to consult the person registered or to be registered before making [<sup>F50</sup>or amending any entry in the register which might affect that person, but, except in the case of an amendment such as is mentioned in subsection (6) below,] he shall, within such period and in such manner as may be prescribed, send to the person who is or was registered—
- [<sup>F51</sup>(a) a copy of the entry or (as the case may be) the entry as amended; or
  - (b) where the amendment consists of the deletion of an entry, notification of such deletion]
- together with a notice in such form as may be prescribed informing him of—
- [<sup>F52</sup>(i) the effect of the entry or (as the case may be) of the amendment to the entry in the register;]
  - (ii) the rights of appeal under section 16 of this Act;

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- (iii) the requirement imposed by section 18(2) of this Act to notify the registration officer of any changes to be made to the entry;
- [<sup>F53</sup>(iv) in the case of a new entry, or an amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of the registered person, his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section].
- [<sup>F54</sup>(6) Where an amendment requires to be made to an entry in the register in consequence of the death of a registered person, the registration officer shall send to the executors of the deceased notice of the fact that he has, with effect from the date of the deceased's death, deleted the entry in the register relating to the deceased.
- (7) Except where the context otherwise requires, any reference in this Act to the amendment of the register or of any entry in the register shall include a reference to the deletion of such an entry.]

#### Textual Amendments

- F47** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(2)(a)**
- F48** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(2)(b)**
- F49** S. 15(4) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(3)**
- F50** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(4)(a)**
- F51** S. 15(5)(a)(b) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(4)(b)**
- F52** S. 15(5)(i) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(4)(c)**
- F53** S. 15(5)(iv) added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(4)(d)**
- F54** S. 15(6)(7) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 24(5)**

## 16 Registration appeals.

- (1) [<sup>F55</sup>A registered person] may appeal—
- (a) against any entry or amendment of an entry in the register [<sup>F56</sup>in relation to him], in such manner and within such period as may be prescribed, to the registration officer, who shall determine that appeal in such manner and within such period as may be prescribed; and
  - (b) against such a determination by the registration officer of an appeal by that person, to [<sup>F57</sup>the] sheriff of any sheriffdom which wholly or partly falls within the registration area.
- (2) Where a person requests the registration officer to make or to amend an entry in the register relating to him and—
- (a) the registration officer refuses to do so, the person may appeal to the sheriff against that refusal; or

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- (b) the registration officer fails to notify the person of the determination of the request within such period as may be prescribed, he shall be deemed to have refused the request and the person may appeal to the sheriff against the deemed refusal.
- (3) In any case where a question arises as to which one of two or more registers for different registration areas a person is or should be registered in as being liable to pay the personal community charge the person may appeal to the sheriff of any sheriffdom which wholly or partly falls within any of the registration areas.
- (4) If the sheriff upholds an appeal under subsection (1) or (2) above, the registration officer shall amend the register to give effect to the decision with effect from such date (which may be retrospective, immediate or prospective) as the sheriff may determine.
- (5) In an appeal to which subsection (3) above applies, the registration officer of any registration area to which the appeal relates shall be given the opportunity to become a party to the appeal, and all the entries in the registers in which the person is entered as being liable to pay the personal community charge shall be made subject to the appeal proceedings.
- (6) Subject to subsection (7) below, where an entry in the register shows that a person is liable to pay any of the community charges, that person shall pay the community charge notwithstanding that he has appealed against the entry, pending the determination of the appeal.
- (7) Where a person is registered as being liable to pay the personal community charge in two or more registers and he has appealed against one or more registration, he shall be required to pay only the personal community charge relating to the first registration made, pending the determination of the appeal.
- (8) In Schedule 8 of the <sup>M6</sup>Civil Jurisdiction and Judgments Act 1982 (rules as to jurisdiction in Scotland) in paragraph 4(1)(c) after the word “proceedings” there shall be inserted the words “(other than proceedings under section 16 of the <sup>M7</sup>Abolition of Domestic Rates Etc. (Scotland) Act 1987)”.

#### Textual Amendments

- F55** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 25\(2\)](#)
- F56** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 25\(3\)](#)
- F57** Word substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 25\(4\)](#)

#### Marginal Citations

- M6** 1982 c. 27.
- M7** 1987 c. 47.

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*Duties in relation to registration*

17

- (1) The general duty of the registration officer under section 12(4) of this Act shall include the duty to take all reasonable steps to obtain such information as is reasonably required by him.
- (2) The registration officer shall for the purpose of discharging his functions under this Act have access to and the use of any information which the assessor or electoral registration officer for the area which comprises or includes the registration area of the registration officer may have acquired in connection with any of his functions.
- (3) Subject to subsection (4) below, the registration officer may require—
  - (a) the registration officer of any other registration area;
  - (b) the regional or islands council, any district council, or any housing body in his registration area,
 to supply him with such information as he may reasonably require in connection with his functions, being information which the other registration officer has in connection with his functions or, as the case may be, the local authority or housing body have in connection with any of their functions; and the registration officer, regional, islands or district council or housing body shall comply with such a requirement.
- (4) A local authority, housing body, or other registration officer shall not be required under subsection (3) above to supply to the registration officer such information as may be prescribed, and such prescription may be by reference to classes of functions of a local authority or housing body or to classes of information.
- (5) The registration officer shall, at such times and in such manner as may be prescribed, require any responsible person to give him such information<sup>F58</sup> . . . in such form and within such period as may be prescribed.
- (6) For the purposes of this section, “responsible person”<sup>F59</sup> [in relation to any premises] means, subject to subsections (7) to (9) below—
  - (a) where the premises are occupied by the owner or by a tenant, the occupier of the premises;
  - (b) where the premises are not occupied by the owner or by a tenant, the owner or, if there is a tenant whose lease is for a period of 12 months or more, the tenant;
  - (c) in any case, such other person as the registration officer considers it appropriate to designate from time to time as the responsible person.
- (7) Where, in the case of premises occupied by the owner or by a tenant as referred to in subsection (6)(a) above, there is more than one occupying owner or tenant, both or, as the case may be, all of them shall be responsible persons.
- (8) Where there is more than one responsible person and both or, as the case may be, all of them agree with the registration officer that one of them is to be the responsible person, then that one alone shall be the responsible person.
- (9) Where, under subsection (6) above, the registration officer designates a person to be the responsible person in relation to any premises, he shall notify that person that he has been so designated and the person so designated may appeal—
  - (a) against his designation, in such manner and within such period as may be prescribed, to the registration officer who shall determine that appeal in such manner and within such period as may be prescribed; and



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(b) against such a determination by the registration officer of an appeal by that person, to the sheriff of any sheriffdom which wholly or partly falls within the registration area.

(10) Where the registration officer is satisfied that a responsible person—

- (a) has failed to comply with the duty to provide the information required within the prescribed period; or
- (b) has given false information,

he shall, unless satisfied that the responsible person has a reasonable excuse, impose upon the responsible person a civil penalty of £50 or such other sum as may, in substitution, be prescribed, which shall be a debt due to the regional or islands council, recoverable by them as such as if it were arrears of community charges.

(11) Where—

- (a) a civil penalty has been imposed upon a responsible person under subsection (10) above; and
- (b) the registration officer has repeated his requirement under sub-section (5) above; but
- (c) the registration officer is satisfied that the responsible person has failed to comply with the duty to provide the information required within the prescribed period or has given false information,

the registration officer shall, unless satisfied that the responsible person has a reasonable excuse, impose upon him a civil penalty of £200 or such other sum as may, in substitution, be prescribed, which shall be a debt due to the regional or islands council, recoverable by them as such as if it were arrears of community charges; and the provisions of this subsection shall apply to any subsequent failures to provide information within the prescribed period or to any subsequent provision of false information.

[<sup>F60</sup>(11A) If, after the imposition of a civil penalty under subsection (10) or (11) above but before the making of any appeal under subsection (12) below against that imposition, the registration officer, in the light of information which he did not consider when imposing the penalty—

- (a) is no longer satisfied as to the matter as to which he was satisfied under paragraph (a) or (b) of subsection (10) above or paragraph (c) of subsection (11) above before imposing the penalty; or
- (b) is satisfied that the responsible person upon whom the penalty was imposed did have a reasonable excuse,

he may revoke the imposition of the penalty; and on such revocation any money paid to the regional or islands council by the responsible person by way of that penalty shall be repaid by them to him.]

(12) The responsible person may appeal to the sheriff against the imposition of a civil penalty under this section.

#### Textual Amendments

**F58** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, [Sch. 13 Pt. IV](#)

**F59** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 26](#)

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**F60** S. 17(11A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, **Sch. 6 para. 24**

## 18 Obtaining of information from individual residents.

- (1) Every person who—
- (a) will be liable on 1st April 1989; or
  - (b) becomes liable on or after that date,
- to pay [<sup>F61</sup>any of the community charges] in a registration area and who is not already entered in the register for that area as being so liable shall—
- (i) notify the registration officer of the fact that he will be so liable on 1st April 1989 or (as the case may be) that he has become so liable on or after that date, within one month of the occurrence of that fact; and
  - (ii) supply the registration officer with such information as the registration officer may require for the purpose of preparing the entry in the register relating to the person within such period as may be prescribed.

- (2) Every person registered as being liable to pay any of the community charges shall notify the registration officer of any change which requires to be made to any entry relating to him in the register within one month after the event which gives rise to the change.

- [<sup>F62</sup>(2A) Where a registered person dies his executors shall notify the registration officer of the date of the person's death—
- (a) in the case of executors nominate, not later than one month after that date;
  - (b) in the case of executors dative, not later than one month after the date of their appointment.]

- (3) Where an entry in the register shows that a person is liable to pay any of the community charges for a period (“the backdated period”) commencing on a date prior to the date on which the entry is made and no such payment has been made—
- (a) he shall pay to the levying authority the amount of any of the community charges which he is liable to pay for the backdated period, together with [<sup>F63</sup>, unless he satisfies the levying authority that he has a reasonable excuse for not having been registered,] interest thereon at such rate or rates as may be prescribed, in respect of the period commencing one month after the date shown on the register as the date from which he is liable to pay the community charge and ending on the date on which the entry is made in the register; and
  - (b) if the backdated period is three months or more the levying authority, unless the person satisfies them that he has a reasonable excuse for not having been registered, shall require the person to pay them, in addition to the amount to be paid under paragraph (a) above, a surcharge equal to 30 per cent of the amount of the community charge which the person is liable to pay for the backdated period or, if it is greater, a surcharge of £50,

which shall be a debt due to the levying authority recoverable by them as such as if it were arrears of community charges; and where the levying authority is a regional council they shall account to the council of each district in their region for any sum paid under paragraph (a) above which relates to any of the district community charges.

- (4) For the purposes of subsection (3) above—
- (a) different rates of interest may be prescribed from time to time; and

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- (b) for the amount of 30 per cent or £50 (or for such amount as may be substituted such amount as may be prescribed.
- (5) A person who is required to pay any sum of money under subsection (3) above may appeal to the sheriff.

#### Textual Amendments

- F61** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 10](#)
- F62** [S. 18\(2A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 27](#)
- F63** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 11](#)

### [<sup>F64</sup>18A Obtaining of information generally.

- (1) The registration officer may require any person whom he reasonably believes is, has been or is about to be resident in the registration area to supply to him such information—
- (a) as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act; and
- (b) as is in the possession or control of such person.
- (2) A person required to supply any information in pursuance of subsection (1) above shall supply the information within such period, not being less than 21 days, as the registration officer may require.
- (3) Subsections (10) to (12) of section 17 of this Act shall have effect for the purposes of this section as they have for the purposes of that section; and for the purposes of this section any reference in those subsections—
- (a) to a responsible person shall be construed as a reference to a person required to supply information under subsection (1) above;
- (b) to the prescribed period shall be construed as a reference to the period mentioned in subsection (2) above; and
- (c) to a requirement under subsection (5) shall be construed as a reference to a requirement under subsection (1) above.]

#### Textual Amendments

- F64** [S. 18A](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 28](#)

### 19 Effect of register.

Subject to the provisions of sections 16 and 29 of this Act, the register shall for the purposes of this Act be conclusive on the following matters—

- (a) that a person registered in it as being liable to pay any community charge is so liable;
- (b) the date as from which a person so registered is so liable;

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- (c) the collective community charge multiplier for the time being specified in the register as having effect in relation to any premises in respect of which the collective community charge is payable.

## 20 Inspection of register.

- (1) Subject to subsection (2) below, only the person registered in the register shall have the right to inspect the whole of each entry in the register relating to him.
- (2) The following persons shall also be entitled to inspect the register to the extent specified—
- (a) [<sup>F65</sup>subject to section 20A of this Act and with effect from the prescribed date] a member of the public shall be entitled to inspect only those parts of the register which specify—
- [<sup>F66</sup>(i) the addresses of premises in the registration area;
  - (ii) the name of any person appearing in an entry relating to such premises (but not so as to enable him to ascertain whether that person resides at the address of such premises [<sup>F67</sup>or the sex of that person]); and
  - (iii) the collective community charge multiplier determined for the time being in relation to any premises (other than premises of such class or classes as may be prescribed) in respect of which a collective community charge is payable.

Provided that no new entry, or amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of a registered person, shall be available for inspection under this paragraph until after the end of a period of 28 days starting with the date of the notice relating to the entry under section 15(5) of this Act.]

- (b) a local authority shall be entitled to inspect such part of the register as relates to premises within their area for the purpose of determining, levying or collecting any community charge;
- (c) the assessor or electoral registration officer shall be entitled to inspect the whole register for the registration area which comprises or forms part of their area for the purposes of exercising the functions of either of those offices [<sup>F68</sup>other than any entry which is a special entry within the meaning of section 20A of this Act].
- [<sup>F69</sup>(d) any such other person as may be prescribed shall be entitled to inspect the register to such extent and for such purposes as may be prescribed.]
- (3) The register shall be available for inspection to the extent permitted by subsections (1) and (2) above at the office of the registration officer . . . <sup>F70</sup>at all reasonable hours; . . . <sup>F70</sup>
- [<sup>F71</sup>(3A) Without prejudice to subsection (3) above, the register shall be available for inspection to the extent permitted by subsections (1) and (2) above in such circumstances, subject to such restrictions and in such other places in the registration area as may be prescribed.
- (3B) In relation to as much of the register as is kept otherwise than in documentary form, a right of inspection conferred by this section is a right to inspect the information in the register in legible form.]
- [<sup>F72</sup>(4) The Secretary of State may, by regulations, require the registration officer to make such extracts of the register as may be prescribed, containing the information which

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is available at the date on which the extract is made for inspection by members of the public under subsection (2)(a) above.

- (5) Regulations made under subsection (4) above may prescribe—
- (a) such date or dates in each financial year on which an extract is to be made;
  - (b) such requirements as to publication of the effect of such regulations as the Secretary of State thinks fit; and
  - (c) that the regional or islands council shall make the extract available for inspection by members of the public to such extent and at such times and places as may be prescribed.]
- (6) A person shall be entitled to obtain a copy, or a copy certified by or on behalf of the registration officer (a “certified copy”), of any entry in the register which he is entitled by virtue of subsection (1) or (2) above to inspect, on payment of the fee.
- (7) Where the register is kept otherwise than in documentary form the reference to a copy . . . <sup>F70</sup> or certified copy is a reference to a copy or certified copy in a form in which it is legible and can be taken away.
- (8) A copy of an entry in the register which is supplied under subsection (6) above and which purports to be a certified copy shall be deemed, unless the contrary is shown, to be so certified and shall be sufficient evidence of the matters contained in the entry.
- (9) The fee payable for a copy or a certified copy shall be such as may be prescribed and different fees may be prescribed for a copy and for a certified copy and it may be prescribed that no fee shall be payable in any case or classes of case.
- (10) The registration officer shall as soon as it is reasonably practicable send a copy of the whole register as in force on 1st April each year to the Keeper of the Records of Scotland for preservation by him.
- (11) The Keeper shall not, except as may be prescribed—
- (a) make any register sent to him under subsection (10) above available for inspection; nor
  - (b) issue under section 9 of the <sup>M8</sup>Public Records (Scotland) Act 1937 extracts or certified copies of such a register.

#### Textual Amendments

- F65** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(2)(a)**
- F66** [S. 20\(2\)\(a\)\(i\)–\(iii\)](#) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(2)(b)**
- F67** Words inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 22**
- F68** Words added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(3)**
- F69** [S. 20\(2\)\(d\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(4)**
- F70** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**
- F71** [S. 20\(3A\)\(3B\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(5)**
- F72** [S. 20\(4\)\(5\)](#) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 29(6)**

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### Marginal Citations

M8 1937 c. 43.

## [<sup>F73</sup>20A Exemption from inspection.

- (1) Where this section applies to a registered person the registration officer shall, as soon as it is reasonably practicable for him to do so, exclude from the right of inspection by a member of the public under section 20(2)(a) of this Act the entry in the register relating to that person, and in this section such an entry is referred to as a “special entry”.
- (2) This section applies to any registered person—
  - (a) who has made an application under subsection (3) below and whose application has not been finally determined;
  - (b) in respect of whom the registration officer, or the sheriff on an appeal under subsection (6) below, has determined that the entry relating to him should be a special entry,
 until, in a case to which paragraph (a) applies, on the final determination of the application it is refused or, in a case to which paragraph (b) applies, the determination that the entry be a special entry is revoked or, in any case, the registered person notifies the registration officer that he no longer desires that the entry relating to him be a special entry.
- (3) Any registered person who falls within such class or classes of person as the Secretary of State may prescribe may make an application to the registration officer for a determination that the entry relating to that person be a special entry.
- (4) An application under subsection (3) above—
  - (a) shall state the reasons why it is desired that the entry be a special entry;
  - (b) shall be accompanied by any relevant documents or evidence;
  - (c) shall be dealt with by the registration officer in such manner and within such period as may be prescribed,
 and no such application shall be made after an application which has been refused until the end of such period as may be prescribed without the prior approval of the registration officer.
- (5) If the registration officer is satisfied that the person making the application falls within subsection (3) above he shall grant the application and determine that the entry relating to that person be a special entry.
- (6) If the registration officer refuses an application the person making the application may appeal against the refusal to the sheriff of any sheriffdom which wholly or partly falls within the registration area; and the sheriff may determine that the entry be a special entry or may refuse the application.
- (7) Where it appears to the registration officer that a person to whom a special entry relates has ceased to fall within subsection (3) above he shall, subject to subsection (8) below, revoke the determination that the entry be a special entry.
- (8) Where it appears to the registration officer as mentioned in subsection (7) above, he shall notify the person to whom the entry relates that he is required to revoke the determination, and the person—

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- (a) may apply to the registration officer in such manner and within such period as may be prescribed not to revoke the determination and the registration officer shall determine the application in such manner and within such period as may be prescribed; and
  - (b) may appeal against a determination by the registration officer under paragraph (a) above to the sheriff of any sheriffdom which wholly or partly falls within the registration area.
- (9) Subject to subsection (10) below, rules of court may provide for the procedure to be followed in any proceedings in the Court of Session or before the sheriff arising from this section.
- (10) An appeal under subsection (6) or (8)(b) above and any appeal under section 29(2) of this Act against a decision of the sheriff under this section shall be heard and determined in private unless the sheriff or, as the case may be, the Court of Session otherwise directs.
- (11) For the purposes of this section an application is finally determined if it has been refused by the registration officer and—
- (a) the time limit for appealing against the refusal has expired without an appeal having been made; or
  - (b) where an appeal is made all proceedings arising from the appeal (including any proceedings on an appeal under section 29(2) of this Act) have been concluded.]

#### Textual Amendments

**F73** S. 20A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 30](#)

#### [<sup>F74</sup>20B Information concerning Social Security.

- (1) Regulations under this section may prescribe that the Secretary of State may, notwithstanding any duty of confidentiality, supply relevant information to the registration officer.
- (2) For the purposes of this section, information is relevant information if—
- (a) it was obtained by the Secretary of State in exercising his functions under the <sup>M9</sup>Social Security Act 1986;
  - (b) the Secretary of State believes it would be useful to the registration officer in exercising his functions under this Act; and
  - (c) it falls within a prescribed description.]

#### Textual Amendments

**F74** S. 20B inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 31](#)

#### Marginal Citations

**M9** 1986 c. 50.(113:1).



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**[<sup>F75</sup>20C Registration officer: provision of information to Secretary of State.**

- (1) Subsection (2) below applies where—
  - (a) the Secretary of State serves a notice on the registration officer requiring him to supply to the Secretary of State information specified in the notice;
  - (b) the information is in the possession or control of the registration officer and was obtained by him for the purpose of carrying out his functions under this Act; and
  - (c) the information is not personal information.
- (2) The registration officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) Regulations under this section may include provision that the registration officer may—
  - (a) supply relevant information to any person who requests it;
  - (b) charge a prescribed fee for supplying the information.
- (4) Information is relevant information if—
  - (a) it was obtained by the registration officer for the purpose of carrying out his functions under this Act; and
  - (b) it is not personal information.
- (5) 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 registration officer; 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.]

**Textual Amendments**

**F75** S. 20C inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 27](#)

*Levy, collection, payment and recovery of community charges*

**21 Levy, collection, payment and recovery of community charges.**

Schedule 2 to this Act has effect.

*Reduction of community charges*

**22 Reduction of community charges.**

Schedule 3 to this Act has effect for the purpose of making provision as to the reduction of community charges where the Secretary of State is satisfied, in accordance with that Schedule, that the total estimated expenses mentioned in section 9(2) of this Act of a local authority are excessive and unreasonable, and for related purposes.



*Status: Point in time view as at 12/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

## PART III

### REVENUE SUPPORT GRANTS

#### 23 Replacement of rate support grants by revenue support grants.

- (1) Rate support grants shall not be payable in respect of the financial year 1989–90 and subsequent financial years.
- (2) For the financial year 1989–90 and each subsequent financial year, the Secretary of State may make [<sup>F76</sup>grants (to be known as “revenue support grants”) to local authorities].
- (3) Schedule 4 to this Act has effect with respect to revenue support grants.

#### Textual Amendments

**F76** Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\), s. 145, Sch. 6 para. 28](#)

## [<sup>F77</sup>PART IIIA

### COMMUNITY CHARGE GRANTS

#### Textual Amendments

**F77** Pt. IIIA (s. 23A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\), s. 144](#)

#### 23A Community charge grants.

- (1) If regulations under section 9A have effect in respect of a financial year, the Secretary of State may, with the consent of the Treasury, pay a grant to a local authority in respect of that 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 the aggregate of—
  - (a) any amount which, in consequence of the regulations, the local authority might reasonably be expected to lose, or to have lost, by way of payments in respect of community charges in respect of the financial year concerned; and

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*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (b) any administrative expenses the local authority might reasonably be expected to incur, or to have incurred, in respect of the financial year in giving effect to the regulations.]

## PART IV

### REBATES

#### [<sup>F78</sup>24 Rebates from community charges.

[ The Secretary of State shall, by regulations, modify the provisions relating to housing <sup>F79</sup>(1)] benefit in the <sup>M10</sup>Social Security Act 1986 so as to provide—

- (a) for the making by [<sup>F80</sup>levying authorities] of rebates in respect of payments made by way of [<sup>F81</sup>personal community charges and collective community charge contributions] by such persons as are entitled, by or under that Act as so modified, to such rebates; and
- (b) for the payment by the Secretary of State to each [<sup>F82</sup>levying authority] of a subsidy, calculated by reference to such factors as are specified in or under that Act as so modified.

[ This section shall have effect only in respect of the financial year 1989–90.]]  
<sup>F83</sup>(2)

#### Textual Amendments

- F78** S. 24 repealed (*prosp.*) by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 147, **Sch. 13 Pt. IV** and S.I. 1990/573
- F79** S. 24 renumbered as s. 24(1) by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(4)**
- F80** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(2)(i)**
- F81** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(2)(ii)**
- F82** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(3)**
- F83** S. 24(2) added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 32(4)**

#### Marginal Citations

- M10** 1986 c. 50.

## PART V

### WATER AND SEWERAGE CHARGES

25

- (1) With effect from 1st April 1989 the public water rate and the domestic water rate mentioned in section 39 of the 1980 Act shall be abolished.

*Status: Point in time view as at 12/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- (2) Parts I to III of Schedule 5 to this Act shall have effect in relation to water and sewerage charges.
- (3) The 1980 Act shall have effect subject to the amendments made in Part IV of Schedule 5 to this Act.

## PART VI

### MISCELLANEOUS AND GENERAL

#### 26 Interpretation.

- (1) In this Act, unless the context otherwise requires—
  - “apportionment note” has the meaning assigned to it in paragraph 2 of Schedule 1 to this Act;
  - “community charge” means a community charge imposed under section 7 of this Act;
  - “community water charges” shall be construed in accordance with the provisions of paragraph 6 of Schedule 5 to this Act;
  - “domestic rates” means rates which are leviable on lands and heritages which are domestic subjects;
  - “domestic subjects” has the meaning assigned to it in section 2(3) of this Act;
  - “financial year” means the financial year of a local authority;
  - “housing body” means—
    - (a) a district council;
    - (b) the Scottish Special Housing Association;
    - (c) a development corporation within the meaning of the <sup>M11</sup>New Towns (Scotland) Act 1968;
  - “levying authority” has the meaning assigned to it in paragraph 1 of Schedule 2 to this Act;
  - “local authority”, except in Schedule 5, means a regional, islands or district council;
  - “net annual value” shall be construed in accordance with the provisions of section 6 of the <sup>M12</sup>1956 Act;
  - [<sup>F84</sup>“new entry” in relation to the register, means the making of an entry in respect of a person’s liability for a community charge, there having been no such entry in the register in respect of that liability immediately before its making;]
  - “order” means an order made by statutory instrument;
  - “part residential subjects” means lands and heritages which are used partly as the sole or main residence of any person, other than
    - (a) domestic subjects;
    - (b) such other class or classes of lands and heritages as may be prescribed;
  - “prescribed” means prescribed by regulations under this Act, and cognate expressions shall be construed accordingly;
  - “public sewage treatment works” has the meaning assigned to it in section 59(1) of the <sup>M13</sup>1968 Act;

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“public sewer” has the meaning assigned to it in section 59(1) of the 1968 Act;

“rateable value” shall be construed in accordance with the provisions of section 6 of the 1956 Act;

“register” means a Community Charges Register established under section 13 of this Act;

[<sup>F85</sup>“registered person” means a person who is registered in the register as being liable to pay any of the community charges, and cognate expressions shall be construed accordingly;]

“registration area” means the area of a regional or islands council;

“registration officer” means a Community Charges Registration Officer within the meaning of section 12 of this Act;

“sewage” has the meaning assigned to it in section 59(1) of the 1968 Act;

“the Valuation Acts” means the <sup>M14</sup>Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation:

“the 1947 Act” means the <sup>M15</sup>Local Government (Scotland) Act 1947;

“the 1956 Act” means the <sup>M16</sup>Valuation and Rating (Scotland) Act 1956;

“the 1966 Act” means the <sup>M17</sup>Local Government (Scotland) Act 1966;

“the 1968 Act” means the <sup>M18</sup>Sewerage (Scotland) Act 1968;

“the 1973 Act” means the <sup>M19</sup>Local Government (Scotland) Act 1973;

“the 1975 Act” means the <sup>M20</sup>Local Government (Scotland) Act 1975;

“the <sup>M21</sup>1980 Act” means the Water (Scotland) Act 1980; and

“water authority” has the meaning assigned to it in section 3 of the 1980 Act.

(2) In this Act and in any other enactment, whether passed or made before or after the passing of this Act, and unless the context otherwise requires—

(a) the word “rate” shall mean—

(i) the non-domestic rate,

(ii) the non-domestic water rate, and

(iii) the non-domestic sewerage rate;

(b) the expression “non-domestic rate” shall be construed in accordance with the provisions of section 3 of this Act;

(c) the expression “non-domestic water rate” shall be construed in accordance with the provisions of section 40 (non-domestic water rate) of the Water (Scotland) Act 1980 (as substituted by paragraph 29 of Schedule 5 to this Act); and

(d) the expression “non-domestic sewerage rate” shall be construed in accordance with the provisions of paragraph 19 of the said Schedule 5,

and cognate expressions shall be construed accordingly.

#### Textual Amendments

**F84** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 33\(a\)](#)

**F85** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 33\(b\)](#)

*Status: Point in time view as at 12/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

#### Marginal Citations

- M11 1968 c.16.
- M12 1956 c.60.
- M13 1968 c.47.
- M14 1854 c.91.
- M15 1947 c.43.
- M16 1956 c.60.
- M17 1966 c.51.
- M18 1968 c.47.
- M19 1973 c.65.
- M20 1975 c.30.
- M21 1980 c.45.

### 27 Grant for rate relief given to certain recreational clubs.

The following paragraph shall be inserted after paragraph 2 of Part I of Schedule 1 to the <sup>M22</sup>Local Government (Scotland) Act 1966—

- “2A Notwithstanding the provisions of paragraph 1 above, the Secretary of State may, as respects the year 1988-89, make provision for the apportionment of a prescribed part of the needs element to any local authority which, under paragraph (c) of subsection (5) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962, reduces or remits rates leviable for that year in respect of the lands and heritages mentioned in the said paragraph (c) or such class as he may determine of such lands and heritages, and such an apportionment shall be by reference to the amount of the reduction or remission granted by the authority as estimated by the Secretary of State or so much of that amount as he may determine to be appropriate to be taken into account for the purposes of this paragraph.”.

#### Marginal Citations

- M22 1966 c.51.

### 28 Prohibition on arrangements for making of certain determinations under this Act.

In section 56(6) of the 1973 <sup>M23</sup>Act (certain local authority functions to be discharged only by the local authority themselves) for the words “determining a rate or” there shall be substituted the words—

- “(a) determining a rate;
- (b) determining the amount of—
  - (i) the personal community charge;
  - (ii) the personal community water charge;
- (c) determining the standard community charge multiplier (within the meaning of section 10 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987); or
- (d)”.

*Status: Point in time view as at 12/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

#### Marginal Citations

**M23** 1973 c. 65.

## 29 Appeals.

- (1) An appeal to the sheriff under this Act shall be by way of summary application and shall be lodged with the sheriff clerk within 28 days of the determination, refusal, imposition, requirement, designation or, as the case may be, other matter appealed against or within such longer period as the sheriff may allow.

[<sup>F86</sup>(1A) The sheriff may, in considering an appeal under this Act, hear and receive evidence.

This subsection is without prejudice to—

- (a) any other enactment, or
- (b) any rule of law,

relating to the hearing or receiving of evidence in summary applications.]

- (2) An appeal shall lie to the Court of Session, but only on a question of law, from the decision of the sheriff on an appeal to him under this Act.

#### Textual Amendments

**F86** S. 29(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 25**

## 30 Crown application.

- (1) Parts I and V of this Act apply to Crown land in which there is an interest other than that of the Crown, but this subsection does not render the Crown liable under any of those provisions of this Act.

<sup>F87</sup>(2) . . . . .

- (3) The premises in respect of which the standard or the collective community charge or the standard or collective community water charge is payable include Crown land, but [<sup>F88</sup>where, in relation to any premises, the Crown would, but for this subsection, be liable to pay any such charge, the charge shall not be payable in respect of the premises].

- (4) In this section “Crown land” means land in which there is any interest belonging to Her Majesty in right of the Crown or to a Government department or to a Minister of the Crown or held on behalf of Her Majesty for the purposes of a Government department.

- (5) This section is without prejudice to section 8 of the <sup>M24</sup>Crown Private Estates Act 1862.

#### Textual Amendments

**F87** S. 30(2) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

*Status: Point in time view as at 12/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

**F88** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 34](#)

**Marginal Citations**

**M24** [1862 c. 37\(29:9\)](#)

**31 Additional powers exercisable by, and procedure for, regulations.**

- (1) Such provisions as appear to the Secretary of State to be necessary or expedient for the purposes of rendering this Act of full effect may be prescribed.
- (2) Regulations under this Act may make.
  - (a) such supplemental, consequential or transitional provision as the Secretary of State thinks fit;
  - (b) different provision for different cases or classes of case.
- (3) Regulations under this Act shall be made by the Secretary of State by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.

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

**C4** [S. 31\(2\)\(3\)](#) extended by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1,2\)](#), s. [3\(7\)](#)

**32 Finance.**

There shall be defrayed out of money provided by Parliament—

- (a) sums required for the payment of revenue support grant;
- (b) sums required for the payment of subsidies by virtue of section 24(b) of this Act; and
- (c) any increase attributable to this Act in the sums payable under any other Act out of money so provided.

**33 Amendments to Debtors (Scotland) Act 1987.**

The <sup>M25</sup>Debtors (Scotland) Act 1987 shall be amended as follows—

- (a) in section 1(5) (which relates to time to pay directions), after the word “rates” in paragraph (e) there shall be added—
  - “(ee) in an action by or on behalf of a—
    - (i) levying authority for the payment of any community charge or community water charge within the meaning of section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (which defines terms used by that Act) or any amount payable under section 18(3) (payment of community charges in respect of backdated period, with surcharge and interest) of that Act; or
    - (ii) regional or islands council for payment of any amount payable as a civil penalty under

*Status: Point in time view as at 12/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

- section 17(10) (or (11) (failure to provide information to a registration officer) of that Act,”
- (b) in section 5(4) (which relates to time to pay orders), after the word “authority” in paragraph (e) there shall be added—
- “(ee) in relation to a debt including any sum due to—
- (i) a levying authority in respect of any community charge or community water charge within the meaning of section 26 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (which defines terms used in that Act) or any amount payable under section 18(3) (payment of community charges in respect of backdated period, with surcharges and interest) of that Act; or
- (ii) a regional or islands council in respect of any amount payable as a civil penalty under section 17(10) or (11) (failure to provide information to a registration officer) of that Act,”
- (c) in section 106 (interpretation)—
- (i) after the definition of “employer” there shall be inserted—
- ““levying authority” has the meaning assigned to it in paragraph 1 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 and, in relation to community water charges, means the regional or islands council;” and
- (ii) in the definition of “summary warrant”, after the word “of”, where first occurring, there shall be inserted the words “paragraph 7 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 or”; and
- (d) in paragraph 35 of Schedule 5, in the definition of “creditor” there shall be inserted at the end—
- “(d) for the purposes of—
- (i) paragraph 7 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987, the levying authority;
- (ii) that paragraph as read with section 17(10) or (11) of that Act, the regional or islands council.”.

**Marginal Citations**

M25 1987 c. 18.(45:2)

**34 Repeals.**

The enactments specified in Schedule 6 to this Act are repealed to the extent specified in the third column of that Schedule.

**35 Citation, commencement and extent.**

- (1) This Act may be cited as the Abolition of Domestic Rates Etc. (Scotland) Act 1987.



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*Status: Point in time view as at 12/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed). (See end of Document for details)*

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- (2) This Act shall come into force on such day as the Secretary of State may by order appoint and different days may be so appointed for different provisions or for different purposes.
- (3) An order under subsection (2) above may include such transitional provision as appears to the Secretary of State to be necessary or expedient in connection with the provisions thereby brought into force.
- (4) This Act applies to Scotland only.

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**Subordinate Legislation Made**

- P1** Power of appointment conferred by s. 35(2) exercised: 14.9.1987, 1.10.1988, 1.4.1989, 1.4.1994 appointed for specified provisions by [S.I. 1987/1489](#)

**Status:**

Point in time view as at 12/02/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed).