



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

## CHAPTER 47

### ABOLITION OF DOMESTIC RATES ETC. (SCOTLAND) ACT 1987

#### PART I

##### ABOLITION OF DOMESTIC RATES: RATING AND VALUATION

- 1 Abolition of domestic rates.
- 2 Valuation roll not to include domestic subjects.
- 3A Non-domestic rates: interim provisions.
- 3B Unified non-domestic rate.
- 4 Valuation of premises part of which occupied as dwelling house.
- 5 Statutory and other references to rateable values etc.
- 6 Minor and consequential amendments.

#### PART II

##### COMMUNITY CHARGES

###### *General*

- 7 Creation and purpose of community charges.

###### *Personal Community Charge*

- 8 Liability for personal community charge.
- 9 Determination of amount of personal community charge.
- 9A Reduced liability for personal community charge

*Status: Point in time view as at 01/10/1992.*

*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 (Scotland) Act 1987 (repealed).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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*Standard Community Charge*

- 10 Liability for and calculation of standard community charge.

*Collective Community Charge*

- 11 Liability for and calculation of collective community charge.

*Apportionment of amounts to be paid*

- 11A Apportionment, etc.

*Estimates*

- 11B Estimate of amount produced in districts.

*Community Charges Registration Officer*

- 12 Community Charges Registration Officer.

*Community Charges Register*

- 13 Community Charges Register.  
14 Setting up of register.  
15 Amendment of register.  
16 Registration appeals.

*Duties in relation to registration*

- 17 (1) The general duty of the registration officer under section...  
18 Obtaining of information from individual residents.  
18A Obtaining of information generally.  
19 Effect of register.  
20 Inspection of register.  
20A Exemption from inspection.  
20B Information concerning Social Security.  
20C Registration officer: provision of information to Secretary of State.

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

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

*Reduction of community charges*

- 22 Reduction of community charges.

**PART III**

REVENUE SUPPORT GRANTS

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

**PART IIIA**

COMMUNITY CHARGE GRANTS

- 23A Community charge grants.

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## PART IV

### REBATES

- 24 Rebates from community charges.

## PART V

### WATER AND SEWERAGE CHARGES

- 25 (1) With effect from 1st April 1989 the public water...

## PART VI

### MISCELLANEOUS AND GENERAL

- 26 Interpretation.  
27 Grant for rate relief given to certain recreational clubs.  
28 Prohibition on arrangements for making of certain determinations under this Act.  
29 Appeals.  
30 Crown application.  
31 Additional powers exercisable by, and procedure for, regulations.  
32 Finance.  
33 Amendments to Debtors (Scotland) Act 1987.  
34 Repeals.  
35 Citation, commencement and extent.

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## SCHEDULES

### SCHEDULE 1 — Valuation and Rating

#### Part I — PART RESIDENTIAL SUBJECTS

#### *Apportionment notes*

- 1 Subject to paragraph 2 below, the assessor for each valuation...  
2 The assessor shall, by such date before 1st April 1989...

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

- 3 Where, on or after the date prescribed under paragraph 2...  
4 Subject to paragraph 9 below, where, on or after the...  
5 Subject to paragraph 9 below, where, under any of the...

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

- 6 Where the valuation roll is altered under paragraph 2 above...  
7 Where an apportionment note is included under paragraph 3 above...  
8 Subject to paragraph 9 below, where the valuation roll is...  
9 No alteration to the valuation roll consisting of an amendment...

#### *Revaluations*

- 10 Where the assessor makes up a valuation roll in respect...

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### *General*

11 For the purposes of this Part of this Schedule the...

12 No rates shall be leviable in respect of such part...

#### Part II — GENERAL

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

13 Where the assessor has altered the entry in the valuation...

#### *Notification of addition, deletion or alteration of appointment notes*

14 Section 3 of the 1975 Act (which requires the assessor...

#### Part III — AMENDMENT OF ENACTMENTS

#### *The Local Government (Scotland) Act 1947 (c.43)*

15 In section 237 of the 1947 Act (which relates to...

16 In section 243B of the 1947 Act (which relates to...

#### *The Local Government Act 1948 (c.26)*

17 In section 145(2) of the Local Government Act 1948 (which...

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

18 In section 7(2) of the 1956 Act (which defines terms...

19 .....

20 In section 43(1) of the 1956 Act (which defines terms...

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

21 In section 4(10) of the Local Government (Financial Provisions etc.)...

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

22 For paragraph (b) of section 2(1) of the Public Works...

#### *The Local Government (Scotland) Act 1966 (c.51)*

23 In section 46(1) of the 1966 Act (which defines terms...

24 In paragraph 1(2)(a) of Schedule 3 to the 1966 Act...

#### *The National Loans Act 1968 (c.13)*

25 In paragraph 1 of Schedule 4 to the National Loans...

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

26 For subsection (8) of section 116 of the 1973 Act...

27 In section 83(4) of the 1973 Act (which relates to...

28 In section 109 of the 1973 Act (which relates to...

29 In section 110 of the 1973 Act (which relates to...

30 In section 111 of the 1973 Act (which empowers the...

31 In section 118(1)(b) of the 1973 Act (which relates to...

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

32 After subsection (1) of section 7 of the 1975 Act...

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- 33 In subsection (1) of section 37 of the 1975 Act...
- 34 In paragraph 6(2)(a) of Schedule 3 to the 1975 Act...
- 35 In paragraph 20(2) of the said Schedule 3—
- 36 In paragraph 31 of the said Schedule 3 (which defines...

*The Rating (Caravan Sites) Act 1976 (c.15)*

- 37 In sections 3(3) and 4(1)(e) of the Rating (Caravan Sites)...

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

- 38 In paragraph 33(4) of Schedule 32 to the Local Government,...

*The Civic Government (Scotland) Act 1982 (c.45)*

- 39 for subsection (9) of section 90 of the Civic Government...

SCHEDULE 1A — Personal Community Charge: Exemption

*Persons in detention*

- 1 (1) A person is exempt if— (a) he is detained...

*Visiting forces*

- 2 (1) A person is exempt if he has a relevant...

*International headquarters and defence organisations*

- 3 (1) A person is exempt if he is a member...

*The severely mentally impaired*

- 4 (1) A person is exempt if— (a) he fulfils one...

*Children*

- 5 A person is exempt if— (a) another person is entitled...

*Students*

- 6 (1) A person is exempt if he is undertaking a...
- 6A (1) A person is exempt if— (a) he is aged...

*Members of religious communities*

- 7 (1) A person is exempt if— (a) he is a...

*Hospital patients*

- 8 (1) A person is exempt if he is a patient...

*Patients in homes*

- 9 (1) A person is exempt if— (a) he is solely...

*Care workers*

- 10 (1) A person is exempt if— (a) he is employed...

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*Residents of certain Crown land*

- 11 (1) A person is exempt if he is solely or...

*Residents of certain other premises*

- 12 A person other than a person such as is mentioned...

*Persons without fixed abode*

- 13 (1) A person is exempt in relation to any day...

SCHEDULE 2 — Levy, Collection, Payment and Recovery of Community Charges

*Levying authorities*

- 1 (1) The local authority for the purpose of levying the...

*Community charge demand notices*

- 2 (1) Subject to paragraph 2A below, every levying authority shall,...
- 2A Where a person's liability to pay a community charge arises...

*Appeals consequent on issue of demand notices*

- 3 A person to whom a demand notice has been issued...

*Payment of community charges*

- 4 (1) A community charge in respect of any financial year...

*Discounts and incentives*

- 4A (1) Where a person enters into an agreement with a...
- 4B (1) Subject to sub-paragraph (2) below, a levying authority may,...

*Arrangements with housing bodies*

- 5 (1) Subject to sub-paragraph (3) below, a levying authority may...

*Accounting for district community charges*

- 6 (1) A regional council shall be liable to pay to...

*Recovery of arrears of community charges*

- 7 (1) Subject to sub-paragraphs (5) and (6) below, arrears of...

*Deductions from income support*

- 7A (1) Regulations made under this paragraph may provide that where...

*Expenses of recovery of community charges*

- 8 (1) Subject to sub-paragraph (2) below and without prejudice to...

*Repayment of sums not due*

- 9 A levying authority to whom there has been paid by...

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*Use of information*

10 The Secretary of State may prescribe that, in carrying out...

SCHEDULE 3 — Reduction of Community Charges

*Parliamentary proceedings for reduction of personal community charges*

1 (1) If the Secretary of State is satisfied that the...

*Procedure prior to Parliamentary proceedings*

2 The Secretary of State shall not make and cause to...

*Effect of approval of report*

3 (1) If a report under paragraph 1 above is approved...

*Provisions supplementary to paragraphs 1 to 3*

4 (1) A report under paragraph 1 above may relate to...

*Redetermination of personal community charge*

5 (1) Where a local authority have, in respect of any...

*Supplementary*

6 Where a local authority have determined or are deemed to...

*Prohibition of using loans fund to offset reduced personal community charge*

7 (1) A local authority who, in respect of any financial...

SCHEDULE 4 — Revenue Support Grants

1 (1) The local authorities to which revenue support grant is...

2 (1) An order under paragraph 1 above shall be made...

*Payment of revenue support grant*

4 Revenue support grant shall be paid to a local authority...

5 The Secretary of State may determine that the amount of...

*Secretary of State's power on local authority's failure to provide information*

6 Where under section 199 of the Local Government (Scotland) Act...

SCHEDULE 5 — Water and Sewerage Charges

Part 1 — CHARGES FOR WATER SERVICES

1 Subject to the provisions of this Part of this Schedule,...

*Estimation and apportionment of expenditure*

2 .....

3 .....

4 .....

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### *Direct charges*

5 .....

### *Community water charges*

6 There shall be imposed, in accordance with the provisions of...

### *Liability to pay community water charges*

7 Where in respect of any financial year or any part...

8 the qualifying conditions for the purposes of paragraph 7 above...

### *Determination of community water charges*

9 .....

10 .....

11 Subject to paragraphs 7 and 8 above, the provisions of...

### *Non-domestic water rate*

12 The provisions of section 40 of the 1980 Act, as...

#### Part II — CHARGES FOR SEWERAGE SERVICES

13 The expenditure incurred by a local authority in carrying out...

### *Estimation and apportionment of expenditure*

14 .....

15 .....

16 The proportion of the expenditure mentioned in paragraph 13 above...

17 .....

18 .....

### *Non-domestic sewerage rate*

19 .....

19A (1) Where, in respect of a financial year, the non-domestic...

20 The person who is liable to pay the non-domestic sewerage...

21 .....

22 The provisions of (a) Part XI of the 1974 Act;...

#### Part III — MISCELLANEOUS PROVISIONS

### *Accounts*

23 Without prejudice to section 96(1) of the 1973 Act (which...

24 The provisions of sections 96(2) to (4) (which impose requirements...

### *Tariff of charges*

25 .....

26 .....

#### Part IV — AMENDMENTS TO THE WATER (SCOTLAND) ACT 1980 (C.45)

27 In section 9(6) (which relates to the supply of water...

28 In section 9A (which relates to the exemption from charges...

29 For section 40 (which provides for liability to the domestic...

30 In section 41 (which relates to the levying of domestic...

31 For sections 42 and 43 substitute— Levy of non-domestic water...



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- 32 In section 46(2), for the words “or otherwise”, where they...
- 33 In section 47(1) (which relates to the domestic water rate...
- 34 In section 47(2) (which relates to the domestic water rate...
- 35 For the proviso to the said section 47(2) substitute— Provided...
- 36 In section 47(3), for the words “no domestic water rate...
- 37 In section 47(7), for the words “domestic water rate” substitute...
- 38 In section 48(1) (which relates to the levying of, and...
- 39 In section 48(2), for the words “domestic water rate” substitute...
- 40 In section 48(3), after the word “rates” insert “or charges”....
- 41 In section 49 (which relates to payment for water supplied...
- 42 In section 49(2), for the words “rates levied by the...
- 43 In section 54(1) (which provides for the register of the...
- 44 In section 54(3)(b), for the words “rates levied by the...
- 45 In section 55(4) (which relates to charges for water supplied...
- 46 In section 58(3) (which relates to the termination of the...
- 47 For subsections (1) to (4) of section 61 (which relates...
- 48 In section 61(5) for the words “subsections (2) and (3)”...
- 49 In section 109(1) (which defines terms used in the Act)—...

#### SCHEDULE 6 — Repeals

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