
Status: Point in time view as at 25/09/1991.

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SCHEDULES

SCHEDULE 1

Sections 2 and 6.

VALUATION AND RATING

PART I

PART RESIDENTIAL SUBJECTS

Apportionment notes

- 1 Subject to paragraph 2 below, the assessor for each valuation area shall, by such date before 1st April 1989 as may be prescribed, apportion the net annual value and the rateable value of those lands and heritages entered in the valuation roll which are part residential subjects as between the residential and non-residential use made of them.
- 2 The assessor shall, by such date before 1st April 1989 as may be prescribed, alter the valuation roll by adding to the entry of lands and heritages which are part residential subjects a note (an “apportionment note”) showing, separately from their net annual value and their rateable value, the parts of each of those values which relate respectively to the residential and non-residential use of the lands and heritages.

Addition, deletion or amendment of apportionment notes

- 3 Where, on or after the date prescribed under paragraph 2 above, the assessor alters the valuation roll by entering therein lands and heritages which are part residential subjects, he shall apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them and shall include in the entry an apportionment note.
- 4 Subject to paragraph 9 below, where, on or after the date prescribed under paragraph 2 above—
 - (a) lands and heritages included in the valuation roll become or cease to be part residential subjects; or
 - (b) there is such a change as between the residential and non-residential use of the lands and heritages that the apportionments of the net annual value and the rateable value shown in the valuation roll are incorrect,

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the assessor shall apportion or, as the case may be, re-apportion the net annual value and the rateable value of those lands and heritages as between the residential and non-residential use made of them, and shall alter the roll by adding an apportionment note to the entry in respect of those lands and heritages or, as the case may be, by deleting or amending the existing note.

- 5 Subject to paragraph 9 below, where, under any of the provisions of section 2(1) of the ^{M1}1975 Act (which provides for the alteration of the valuation roll in certain circumstances), the assessor alters the net annual value and the rateable value of any lands and heritages which are part residential subjects, he shall apportion the new net annual value and the new rateable value as between the residential and the non-residential use of the subjects, and shall amend the apportionment note accordingly.

Marginal Citations

M1 1975 c. 30.

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

- 6 Where the valuation roll is altered under paragraph 2 above by the addition of an apportionment note to any entry relating to lands and heritages in the valuation roll, the alteration shall take effect from 1st April 1989.
- 7 Where an apportionment note is included under paragraph 3 above as part of an entry relating to any lands and heritages in the valuation roll, the note shall take effect—
- (a) where the entry is made before that date, from 1st April 1989, and
 - (b) where the entry is made on or after 1st April 1989, from—
 - (i) the date when the lands and heritages to which the entry relates come into existence or occupancy, or
 - (ii) the beginning of the financial year in which the entry is made,
 whichever is the later.
- 8 Subject to paragraph 9 below, where the valuation roll is altered by the addition or deletion of, or by an amendment to, an apportionment note under paragraph 4 above, or by an amendment to an apportionment note under paragraph 5 above, the alteration shall take effect from—
- (a) the date of the event by reason of which the addition, deletion or amendment is made, or
 - (b) the beginning of the financial year in which the addition, deletion or amendment is made,
- whichever is the later.
- 9 No alteration to the valuation roll consisting of an amendment to an apportionment note shall be made or take effect until three months, or such other period as may

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be prescribed, after the date when that apportionment note is made or takes effect, whichever is the later.

Revaluations

- 10 Where the assessor makes up a valuation roll in respect of a financial year which is a year of revaluation within the meaning of section 37(1) of the ^{M2}1975 Act (which defines terms used in that Act), he shall apportion the new net annual value and the new rateable value of any lands and heritages which are part residential subjects as between the residential and non-residential use of the subjects, and shall include in the entry relating to those lands and heritages a new apportionment note.

Marginal Citations

M2 1975 c. 30.

General

- 11 For the purposes of this Part of this Schedule the extent to which subjects are used residentially shall be determined by reference to the use made of the subjects as the sole or main residence of any person, and criteria may be prescribed by reference to which any apportionment or re-apportionment of net annual values and rateable values under this Part of this Schedule is to be carried out.
- 12 No rates shall be leviable in respect of such part of their rateable value as relates to the residential use of any lands and heritages which are part residential subjects.

PART II

GENERAL

Noting of date on which alterations take effect

- 13 Where the assessor has altered the entry in the valuation roll relating to any lands and heritages by adding, deleting or amending an apportionment note, he shall also alter the entry by adding thereto a note of the date on which the alteration takes effect.

Notification of addition, deletion or alteration of appointment notes

- 14 Section 3 of the ^{M3}1975 Act (which requires the assessor to notify the rating authority and other persons affected of any alterations in the roll, and provides for a right of appeal against any such alterations) shall apply to any addition, deletion or

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amendment of apportionment notes made under Part I of this Schedule as it applies to deletions and alterations made under section 1 or 2 of that Act.

Marginal Citations

M3 1975 c.30

PART III

AMENDMENT OF ENACTMENTS

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

- 15 In section 237 of the 1947 Act (which relates to the demand note for rates), in subsection (2)(b)—
- (a) before the word “annual” insert “net”;
 - (b) for the word “domestic” substitute “non-domestic”; and
 - (c) for the words “1949” substitute “1980”.

- 16 In section 243B of the 1947 Act (which relates to the relief of rates in respect of non-domestic lands and heritages not in active use), in subsection (1)(b), for the words “sections 24 to 27” substitute “sections 24 and 25”.

The Local Government Act 1948 (c.26)

- 17 In section 145(2) of the Local Government Act 1948 (which defines terms used in the Act for the purposes of its application to Scotland), for the definition of “rate” substitute—
- ““rate” means the non-domestic rate and, for the purposes of Part V of this Act, includes the non-domestic water rate and the non-domestic sewerage rate;”.

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

- 18 In section 7(2) of the 1956 Act (which defines terms in relation to agricultural lands and heritages and dwelling houses occupied in connection therewith), for the definition of “pertinent” substitute “in relation to a dwelling house shall be taken to include all land occupied therewith and used for the purposes thereof”.
- 19 In section 22 of the 1956 Act (which relates to the exemption of churches etc, from rates)—
- (a) in subsection (2), for the word “gross”, in both places where it occurs, substitute “net”; and

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- (b) in subsection (4)(a), for the words “a domestic water rate” substitute “the non-domestic water rate or the non-domestic sewerage rate”.

- 20 In section 43(1) of the 1956 Act (which defines terms used in the Act), for the definition of “the Valuation Acts” there shall be substituted—

““the Valuation Acts” means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation;”.

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

- 21 In section 4(10) of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (which relates to the reduction and remission of rates payable by charitable and other organisations), for paragraph (b) substitute—

“(b) “rate” means the non-domestic rate.”

The Public Works Loans Act 1965 (c.63)

- 22 For paragraph (b) of section 2(1) of the Public Works Loans Act 1965 (which relates to new form of local loan and the automatic charge for securing it), there shall be substituted—

“(b) in Scotland—

- (i) any local authority within the meaning of the Local Government (Scotland) Act 1973,
- (ii) any joint board or joint committee within the meaning of that Act, and
- (iii) any other authority having the power to requisition any sum from any such local authority.”.

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

- 23 In section 46(1) of the 1966 Act (which defines terms used in the Act),—

- (a) for the definition of “rate” substitute—

““rate” means the non-domestic rate;” and

- (b) in the definition of “Valuation Acts”—

- (i) the word “and” shall be omitted, and
- (ii) at the end there shall be inserted the words “any other enactment relating to valuation”.

- 24 In paragraph 1(2)(a) of Schedule 3 to the 1966 Act (which relates to the determination of rateable values), for the word “gross” substitute “net”.

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The National Loans Act 1968 (c.13)

- 25 In paragraph 1 of Schedule 4 to the National Loans Act 1968 (which relates to local loans), for sub-paragraph (c) there shall be substituted—
- “(c) in Scotland—
- (i) any local authority within the meaning of the Local Government (Scotland) Act 1973;
 - (ii) any joint board or committee within the meaning of that Act; and
 - (iii) any other authority having the power to requisition any sum from any such local authority.”

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

- 26 For subsection (8) of section 116 of the 1973 Act (which relates to valuation areas and authorities and the appointmant of assessors, etc.) there shall be substituted—
- “(8) In this section the expression “the Valuation Acts” means the Lands Valuation (Scotland) Act 1854, the Acts amending that Act and any other enactment relating to valuation.”.
- 27 In section 83(4) of the 1973 Act (which relates to the power of local authorities to incur expenditure for certain purposes not otherwise authorised), for the words “that year”, in both places where they occur, substitute “the financial year 1988–89”.
- 28 In section 109 of the 1973 Act (which relates to rating authorities)—
- (a) in subsection (1)—
 - (i) for the words from “such rates” to the first “this Act” substitute “rates,”;
 - [^{F1}(ii) for the words “regional rate and the district rate” substitute “non-domestic regional and district rates”;
 - (iii) for the words “general rate” substitute “non-domestic islands rate”];
 - (iv) after the words “the islands council;” insert—
 - “(c) in the case of the non-domestic water rate, the regional council or the islands council which determined it; and
 - (d) in the case of the non-domestic sewerage rate, the regional council which determined it;”;
 - (b) in subsection (2), for the words “district rate” substitute “non-domestic district rate”.

Textual Amendments

- F1** Sch. 1 para. 28(a)(ii)(iii) repealed (*prosp.*) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), ss. 194, 195(2), [Sch. 12 Pt. II](#)

Status: Point in time view as at 25/09/1991.

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)

- 29 In section 110 of the 1973 Act (which relates to payments by the regional council to the district council in respect of district rates) for the words “district rate”, wherever they appear, substitute “non-domestic district rate”.
- 30 In section 111 of the 1973 Act (which empowers the Secretary of State to make regulations with respect to rates), in subsection (1)—
- (a) in paragraphs (a) and (b), for the words “107 to 110” substitute “109 and 110”;
 - (b) in paragraph (b), the words “, or section 5(4) and (5) of the Local Government (Scotland) Act 1966,” shall cease to have effect;
 - (c) in paragraph (d), for the words “the district rate” substitute “the non-domestic district rate”; and
 - (d) paragraph (f) shall cease to have effect.
- 31 In section 118(1)(b) of the 1973 Act (which relates to local financial returns) for the words “district rate” substitute “non-domestic district rate”.

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

- 32 After subsection (1) of section 7 of the 1975 Act (which relates to the levying of rates) insert—
- “(1A) References in subsection (1) above to “rateable value” including the apportioned rateable value of part residential subjects and, in the case of the non-domestic water rate, the net annual value and the apportioned net annual value of part residential subjects.”.
- 33 In subsection (1) of section 37 of the 1975 Act (which defines terms used in that Act) in the definition of “the Valuation Acts” for the words “any other Act relating to valuation and includes this Act” there shall be substituted “and any other enactment relating to valuation”.
- 34 In paragraph 6(2)(a) of Schedule 3 to the 1975 Act (which relates to borrowing and lending by local authorities), for the words “the regional, general, or district rate, as the case may be,” substitute “rates, the community charges and the community water charges”.
- 35 In paragraph 20(2) of the said Schedule 3—
- (a) for the words “or their proper officer of levying rates” substitute “of levying rates, the community charges and the community water charges”; and
 - (b) for the words “rating authorities” substitute “other local authorities”.
- 36 In paragraph 31 of the said Schedule 3 (which defines terms used in the Schedule) after the definition of “borrowing account” insert—

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““community charges” shall be construed in accordance with section 7 (creation and purpose of community charges) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

“community water charges” shall be construed in accordance with paragraph 6 of Schedule 5 to the said Act of 1987;”.

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

- 37 In sections 3(3) and 4(1)(e) of the Rating (Caravan Sites) Act 1976 (which relate to the valuation and rating of caravan sites in Scotland), for the “rate” substitute “non-domestic rate”.

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

- 38 In paragraph 33(4) of Schedule 32 to the Local Government, Planning and Land 1980 (which relates to lands and heritages exempt from rates), for the word “domestic” where it second appears there shall be substituted “the non- domestic”.

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

- 39 for subsection (9) of section 90 of the Civic Government (Scotland) Act 1982 (which relates to the lighting of common stairs etc.) substitute—

“(9) A district or islands council who have, under subsection (2), (3) or (7) above, provided or maintained lighting or lit or extinguished ights shall be entitled to recover—

- (a) from the owner of the lands or premises the expense incurred by the council; or
- (b) where there is more than one owner of the lands or premises, that is, where the lands or premises are common property, from each owner such proportion of the expense thereby incurred by the council as the council may determine,

but the council may remit any sum or part of any sum due to them under this subsection.”

^{F2}SCHEDULE 1A

PERSONAL COMMUNITY CHARGE: EXEMPTION

Textual Amendments

F2 Sch. 1A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 35](#)

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Persons in detention

- 1 (1) A person is exempt if—
- (a) he is detained in a prison, a hospital or any other place by virtue of an order of a court to which sub-paragraph (2) below applies;
 - (b) he is detained under paragraph 2 of Schedule 3 to the ^{M4}Immigration Act 1971 (deportation);
 - (c) he is detained under Part V or section 69, 70, 71 or 118 of the ^{M5}Mental Health (Scotland) Act 1984; or
 - (d) he is detained under a warrant issued under the ^{M6}Repatriation of Prisoners Act 1984.
- (2) This sub-paragraph applies to the following courts—
- (a) a court in the United Kingdom; and
 - (b) a Standing Civilian Court established under the ^{M7}Armed Forces Act 1976.
- (3) If a person is temporarily discharged under section 22 of the ^{M8}Prisons (Scotland) Act 1952, or temporarily released under rules under section 35(6) of that Act, for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person is detained only under section 407 of the ^{M9}Criminal Procedure (Scotland) Act 1975, for non-payment of a fine.
- (5) In sub-paragraph (1) above, “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.
- (6) The Secretary of State may by regulations provide that a person is exempt if—
- (a) he is imprisoned, detained or in custody under the ^{M10}Army Act 1955, the ^{M11}Air Force Act 1955 or the ^{M12}Naval Discipline Act 1957; and
 - (b) such conditions as may be prescribed are fulfilled.

Marginal Citations

- M4** 1971 c. 77(62).
- M5** 1984 c. 36(85).
- M6** 1984 c. 47(39:1).
- M7** 1976 c. 52(7:1).
- M8** 1952 c. 61(39:1).
- M9** 1975 c. 21(39:1).
- M10** 1955 c. 18(7:1).
- M11** 1955 c. 19(7:1).
- M12** 1957 c. 53(7:1).

Visiting forces

- 2 (1) A person is exempt if he has a relevant association with a visiting force.

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- (2) A visiting force, in relation to any particular time, is any body, contingent or detachment of the forces of a country to which any provision in Part I of the ^{M13}Visiting Forces Act 1952 applies at that time.
- (3) A person has, at any particular time, a relevant association with a visiting force if he has at that time such an association within the meaning of that Part.

Marginal Citations

M13 1952 c. 67(7:3).

International headquarters and defence organisations

- 3 (1) A person is exempt if he is a member of a headquarters or a dependant of such a member.
- (2) A headquarters, in relation to any particular time, is a headquarters or organisation designated at that time by an Order in Council under section 1 of the ^{M14}International Headquarters and Defence Organisations Act 1964.
- (3) A person is, at any particular time, a member of a headquarters if he is at that time such a member within the meaning of the Schedule to that Act.
- (4) A person is, at any particular time, a dependant of such a member if he is at that time such a dependant within the meaning of that Schedule.

Marginal Citations

M14 1964 c. 5(68:1).

The severely mentally impaired

- 4 (1) A person is exempt if—
- (a) he fulfils one or more of the conditions mentioned in sub-paragraph (2) below;
 - (b) he is severely mentally impaired; and
 - (c) he is stated to be severely mentally impaired in a certificate of a registered medical practitioner.
- (2) The conditions are that—
- (a) he is entitled to an invalidity pension under section 15 of the ^{M15}Social Security Act 1975;
 - (b) he is entitled to a severe disablement allowance under section 36 of that Act;
 - (c) ^{F3}
 - [^{F4}(d) he is entitled to an invalidity pension under section 15 or 16 of the Social Security Pensions Act 1975;
 - (e) he is entitled to an unemployability supplement under section 58 of the Social Security Act 1975;
 - (f) he is entitled to an unemployability allowance under—

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- (i) article 18(1) of the Personal Injuries (Civilians) Scheme 1983, or
 - (ii) article 18(1) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 (including that provision as applied, whether with or without modifications, by any other instrument).]
- [^{F5}(g) he is entitled to an attendance allowance under section 35 of the Social Security Act 1975;
- (h) he is entitled to an increase of the weekly rate of his disablement pension under section 61 of that Act (increase where constant attendance needed);
 - (i) he is entitled to a constant attendance allowance under—
 - (i) article 14 of the Personal Injuries (Civilians) Scheme 1983; or
 - (ii) article 14 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 (including that provision as applied, with or without modifications, by any other instrument);
 - (j) he was, immediately before the coming into force of the Personal Community Charge (Exemption for the Severely Mentally Impaired) (Scotland) Regulations 1989, exempt from liability to pay the personal community charge and the personal community water charge under this paragraph.]
- [^{F6}(3) A person is severely mentally impaired if he has severe impairment of his intelligence and social functioning from whatever cause which appears to be permanent.]
- (4) The Secretary of State may by regulations amend sub-paragraph (2) above as it has effect for the time being (whether by adding, deleting or amending conditions, or by any combination of those methods).
 - (5) The Secretary of State may by regulations substitute another definition for the definition of severe mental impairment for the time being effective for the purpose of this paragraph.
- [^{F7}(6) Regulations under sub-paragraph (5) above may provide that, in the circumstances set out in the regulations, a certificate given for the purposes of sub-paragraph (1)(c) above shall continue to have effect for the purposes of this paragraph notwithstanding that the definition of severe mental impairment upon which the certificate proceeds has been substituted by the regulations.
- (7) Regulations under sub-paragraph (5) above made in respect of the financial year 1989–90 may provide that a person—
 - (a) who was not within the old definition of severely mentally impaired but who, being within the new definition of that expression, is exempt; and
 - (b) in respect of whom such conditions as are prescribed are fulfilledmay be treated as having been exempt as from such date prior to the coming into force of the regulations as may be provided for in the regulations.
 - (8) In sub-paragraph (7) above, the “old” definition is the definition in force immediately before the coming into force of regulations under sub-paragraph (5) above and the “new” definition is the definition being substituted for the old definition by regulations under that sub-paragraph.]

Textual Amendments

F3 Sch. 1A para. 4(2)(c) repealed by S.I. 1989/2234, reg. 3(a)

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- F4** Sch. 1A para. 4(2)(d)–(f) added by S.I. 1989/63 reg. 4, Sch. 1 (and full stop at the end of para. (c) deleted by S.I. 1988/1541, **reg. 3**)
- F5** Sch. 1A para. 4(2)(g)–(j) added by S.I. 1989/2234, **reg. 3(b)**
- F6** Sch. 1A para. 4(3) substituted by S.I. 1989/2234, **regs. 4, 5**
- F7** Sch. 1A para. 4(6)–(8) added by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, **Sch. 6 para. 12**

Modifications etc. (not altering text)

- C1** Sch. 1A para. 4 modified by S.I. 1989/2234, **reg. 6**

Marginal Citations

- M15** 1975 c. 14(113:1).

Children

- [^{F8}5 A person is exempt if—
- (a) another person is entitled to child benefit in respect of him; or
 - (b) a person would be entitled to child benefit in respect of him but for paragraph 1(b) or (c) of Schedule 1 to the Child Benefit Act 1975.]

Textual Amendments

- F8** Sch. 1A para. 5 substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, **Sch. 6 para. 13**

Students

- 6 (1) A person is exempt if he is undertaking a full-time course of education and he is resident during term time in England, Wales or Northern Ireland for the purpose of undertaking the course.
- (2) Regulations made under this paragraph—
- (a) shall make provision for the purpose of determining for the purposes of this paragraph whether a person is undertaking a full-time course of education; and
 - (b) shall prescribe the meaning of “term time” for the purposes of this paragraph.

- [^{F9}6A (1) A person is exempt if—
- (a) he is aged under 20;
 - (b) he is undertaking a qualifying course of education; and
 - (c) the course is not undertaken in consequence of an office or employment held by the person.
- (2) For the purposes of this paragraph, a person shall be treated as undertaking a qualifying course of education if (and only if) he fulfils such conditions as may be prescribed.]

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Textual Amendments

- F9** Sch. 1A para. 6A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, Sch. 6 para. 14

Members of religious communities

- 7 (1) A person is exempt if—
- (a) he is a member of a relevant religious community; and
 - (b) he has no income or capital of his own and is dependent on the community concerned for his material needs.
- (2) A relevant religious community is a religious community whose principal occupation—
- (a) is prayer, contemplation, the relief of suffering, education, or any prescribed occupation; or
 - (b) consists of two or more of the occupations mentioned in paragraph (a) above.
- (3) A prescribed occupation is such occupation as may for the time being be prescribed for the purposes of this paragraph.
- (4) In construing sub-paragraph (1)(b) above, income by way of pension in respect of a former employment is to be ignored.

Hospital patients

- 8 (1) A person is exempt if he is a patient who is solely or mainly resident in a hospital.
- (2) “Hospital” means a health service hospital within the meaning of section 108(1) of the ^{M16}National Health Service (Scotland) Act 1978.
- (3) The Secretary of State may by regulations substitute another definition for the definition of hospital for the time being effective for the purposes of this paragraph.

Marginal Citations

- M16** 1978 c. 29(113:2).

Patients in homes

- 9 (1) A person is exempt if—
- (a) he is solely or mainly resident in a residential care home, nursing home, private hospital or hostel; and
 - (b) he is receiving care or treatment (or both) there.
- (2) A residential care home is—
- (a) a residential establishment provided and maintained by a local authority in respect of the functions under section 27 of the ^{M17}National Health Service (Scotland) Act 1947 transferred to them by section 1(4)(c) of the ^{M18}Social Work (Scotland) Act 1968; or

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- (b) a residential establishment to which Part IV of the said Act of 1968 applies;
 or
- (c) residential accommodation provided and maintained by a local authority under section 7 of the ^{M19}Mental Health (Scotland) Act 1984, where the sole or main function of the establishment or accommodation is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment or accommodation.
- (3) A nursing home is—
- (a) a nursing home within the meaning of section 10(2) of the ^{M20}Nursing Homes Registration (Scotland) Act 1938 in respect of which a person is registered;
 or
- (b) any premises in respect of which an exemption has been granted under section 6 or 7 of that Act.
- (4) A private hospital is a private hospital within the meaning of section 12 of the Mental Health (Scotland) Act 1984 which is registered under that Act.
- (5) A hostel is an establishment in which residential accommodation is provided and which is—
- (a) managed by a housing association registered for the time being in a register maintained under section 3 of the ^{M21}Housing Associations Act 1985; or
- (b) operated other than on a commercial basis and in respect of which funds are provided wholly or in part by a Government department or agency or a local authority; or
- (c) managed by a voluntary organisation,
 where the sole or main function of the establishment is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment.
- (6) The Secretary of State may by regulations made under this paragraph substitute another definition for any definition of a residential care home, nursing home, private hospital or hostel for the time being effective for the purpose of this paragraph.
- (7) In this paragraph—
- “personal care” includes the provision of appropriate help with physical and social needs;
- “support” means counselling or other help provided as part of a planned programme of care; and
- “voluntary organisation” has the meaning given by section 94(1) of the ^{M22}Social Work (Scotland) Act 1968.

Marginal Citations

M17 1947 c. 27.

M18 1968 c. 49(81:3).

M19 1984 c. 36(85).

M20 1938 c. 73(113:3).

M21 1985 c. 69(61).

M22 1968 c. 49(81:3).

Status: Point in time view as at 25/09/1991.

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)

Care workers

- 10 (1) A person is exempt if—
- (a) he is employed to provide care or support (or both) to another person or other persons; and
 - (b) such conditions as may be prescribed are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—
- (a) require the person's employer to be a charity or fulfil some other description;
 - (b) relate to the period for which he is employed or other factors concerning his employment;
 - (c) require his income for a prescribed period not to exceed a prescribed amount;
 - (d) require his capital not to exceed a prescribed amount;
 - (e) require him to be resident in prescribed premises;
 - (f) require him not to exceed a prescribed age; and
 - (g) require the other person or persons to fulfil a prescribed description (whether relating to age, disablement or otherwise).

Residents of certain Crown land

- 11 (1) A person is exempt if he is solely or mainly resident in Crown land which is designated under this paragraph.
- (2) The Secretary of State may designate land under this paragraph if at the time of designation the first and second conditions are fulfilled.
- (3) The first condition is that it is 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.
- (4) The second condition is that in the Secretary of State's opinion the land is used wholly or mainly as the sole or main residence of individuals, and in his opinion most or all of them—
- (a) reside there for short periods; or
 - (b) should in the interests of national security not be registered as subject to a personal community charge.
- (5) The Secretary of State—
- (a) at any time may, and
 - (b) if the first or second condition ceases to be fulfilled shall,
- revoke a designation under this paragraph.
- (6) A designation under this paragraph shall take effect at the beginning of the day following that on which it was made, and shall cease to have effect at the end of the day (if any) on which it is revoked.

Residents of certain other premises

- 12 A person other than a person such as is mentioned in section 8(4) or (6A) of this Act is exempt if he is solely or mainly resident in premises—
- (a) in respect of which the collective community charge is payable;

Status: Point in time view as at 25/09/1991.

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)

- (b) which are premises of a description prescribed for the purposes of paragraph (a) of section 11(3A) of this Act; or
- (c) which are subject to non-domestic rates [^{F10}but are not part residential subjects].

Textual Amendments

F10 Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 15](#)

Persons without fixed abode

- 13 (1) A person is exempt in relation to any day if—
- (a) he has no fixed abode in Scotland or elsewhere; and
 - (b) at the end of the day the place of his sole or main residence does not consist of a building, caravan or residential boat.
- (2) If a person has no fixed abode (in Scotland or elsewhere) he shall be treated as having his sole or main residence in the place where he is at any particular time.
- (3) Whether anything is a caravan shall be construed in accordance with Part I of the ^{M23}Caravan Sites and Control of Development Act 1960.
- (4) In this paragraph—
- (a) a building includes a chalet or hut; and
 - (b) a residential boat is a boat which is designed or adapted for human habitation.]

Marginal Citations

M23 [1960 c. 62\(46:3\)](#).

SCHEDULE 2

Section 21.

LEVY, COLLECTION, PAYMENT AND RECOVERY OF COMMUNITY CHARGES

Levying authorities

- 1 (1) The local authority for the purpose of levying the regional, islands or district community charges shall be known as the “levying authority” and shall be—
- (a) in the case of the regional community charges and the district community charges, the regional council; and
 - (b) in the case of the islands community charges, the islands council.
- (2) In respect of the financial year 1989–90 and of each subsequent financial year, every district council shall, before such date as may be prescribed, intimate to the regional council within whose region their district falls—
- (a) the Amount of the—

Status: Point in time view as at 25/09/1991.

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)

- (i) personal community charge; and
 - (ii) standard community charge multiplier,
which the district council have determined in respect of that financial year;
and
 - (b) such further information with respect to the district community charges as may reasonably be needed by the regional council for the purpose of issuing demand notices.
- (3) In this paragraph “regional community charges” means the community charges imposed by a regional council and “islands community charges” and “district community charges” have the corresponding meanings.

Community charge demand notices

- 2 (1) [^{F11}Subject to paragraph 2A below,] every levying authority shall, in respect of the financial year 1989-90 and of each subsequent financial year, issue, before such date in relation to each of those years as may be prescribed, to every person liable to pay—
- (a) a community charge imposed in respect of that year by the regional or islands council which is that levying authority;
 - (b) a community charge imposed in respect of that year by a district council whose area falls within that of the regional council which is that levying authority;
- a notice in respect of that liability (in this Act referred to as a “demand notice”).
- (2) Where a levying authority are satisfied that a person liable to pay a community charge in respect of a financial year has (for whatever reason) not been issued with a demand notice in respect of that liability they shall notwithstanding that the date prescribed under sub-paragraph (1) above in relation to that year has passed, issue him with a demand notice.
- (3) Where, after the issue of a demand notice, a levying authority are satisfied that there has been, or may be, a change in the amount of any community charge which the person to whom the notice was issued is, or will be, liable to pay under this Act, they may issue to that person a further such notice which shall supersede the previous one.
- (4) The form and content of demand notices shall be such as may be prescribed.

Textual Amendments

F11 Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 36\(2\)](#)

Modifications etc. (not altering text)

- C2** [Sch. 2 para. 2](#) modified by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1,2\), s. 3\(4\)\(a\)](#).
- C3** [Sch. 2 para. 2\(1\)](#) modified by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1,2\), s. 3\(4\)\(b\)](#).
- C4** [Sch. 2 para. 2\(4\)](#) modified by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1\), s. 3\(4\)\(c\)](#).

Status: Point in time view as at 25/09/1991.

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)

- [^{F12}2A Where a person’s liability to pay a community charge arises only by virtue of section 8(7) of this Act (joint and several liability)—
 - (a) the levying authority shall not issue a demand notice before the date prescribed under paragraph 2(1) above; but
 - (b) they shall issue such a notice at such time as it appears to them that they will be unable to recover payment of the community charge from any other person who is liable to pay the charge.]

Textual Amendments
F12 Sch. 2 para. 2A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(3)**

Appeals consequent on issue of demand notices

- 3 A person to whom a demand notice has been issued may appeal—
 - (a) within such period and in such manner as may be prescribed, to the levying authority which issued the demand notice against
 - [^{F13}(i) where the liability to pay the community charge is stated to be by virtue of section 8(7) of this Act (joint and several liability), such liability; and
 - (ii) in every case,] the amount stated in it as that which he is liable to pay;
 - (b) to the sheriff against the determination of the levying authority of an appeal by him under sub-paragraph (a) above.

Textual Amendments
F13 Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(4)**

Payment of community charges

- 4 (1) A community charge in respect of any financial year shall, subject to this paragraph, be payable by 12 equal monthly instalments on such day of each month of that year as the levying authority may determine.
- (2) ^{F14}
- (3) [^{F15}Subject to sub-paragraph (8) below,] where a person is liable to pay a community charge in respect of a financial year or of part of a financial year and the demand notice in respect of that liability is issued—
 - (a) on or after 1st April but before 1st January in that year, the community charge to which the notice relates shall be payable by monthly instalments payable on such day of such months of the year as the levying authority may determine;
 - (b) on or after 1st January in that year, the community charge to which the notice relates shall be payable in full on such day as the levying authority may determine.

Status: Point in time view as at 25/09/1991.

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)

- (4) Instalments (except the first) of the personal community charge and standard community charge payable in accordance with sub-paragraph (3)(a) above shall, subject to this paragraph, be equal to the standard monthly amount of the personal community charge or, as the case may be, of the standard community charge; the first instalment shall be equal to the difference between the total amount of the personal community charge or, as the case may be, standard community charge payable and the sum of the other instalments.
- (5) In sub-paragraph (4) above—
- “standard monthly amount of the personal community charge” means, in relation to the personal community charge determined in respect of any financial year by a local authority, an amount equal to that of each (except the first) of the monthly instalments by which each personal community charge due to the authority in respect of that year is payable in accordance with sub-paragraph (1) above; and
- “standard monthly amount of the standard community charge” has the corresponding meaning.
- (6) The levying authority may round off the amount of the instalments payable under sub-paragraph (1) above (except the first) to the nearest 5p (or such other sum as may, in substitution, be prescribed) and adjust the amount of the first instalment accordingly.
- (7) Where an amount due [^{F16}in respect of any community charge (including any amount due in respect of the corresponding community water charge)] in respect of a financial year or part thereof or any instalment of such an amount is, after taking account of any [^{F17}reduction in that amount or instalment in consequence of any rebate or community charge benefit in pursuance of Part II of the Social Security Act 1986], less than the minimum amount or, as the case may be, the minimum instalment (these minima being such as may be prescribed), that amount shall not be payable in accordance with sub-paragraphs (1) to (4) above but shall be payable in accordance with whichever of the following ways the levying authority may determine (whether generally or in relation to any case or cases or class or classes of case)—
- (a) in full on such day as the levying authority may determine of the month next following that in which the demand notice relating to the amount due is issued;
- (b) in such instalments (each of which being equal to or greater than the sum prescribed under this sub-paragraph as the minimum instalment) and on such day of such months as the levying authority may determine.
- (8) Where an amount is due in respect of any period before a demand notice relating to that amount or to an amount including it is issued, then the amount due shall be payable in full on the first day of the month next following that in which the notice was issued [^{F18}or on such other day in that month as the levying authority may determine].
- (9) Where—
- (a) a community charge is payable by a person in accordance with sub-paragraphs (1) to (8) above;
- (b) any three instalments thereof are due but unpaid; and
- (c) the levying authority give the person notice in writing of the effect of this sub-paragraph,

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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)

then, if these instalments have not been paid within seven days of the sending of that notice, the whole amount of that charge for the financial year in respect of which it was imposed shall, so far as not paid, thereupon become payable by him.

(10) A community charge (or any outstanding balance thereof) shall not be payable in accordance with sub-paragraphs (1) to (9) above if—

- (a) the person liable to pay it has agreed in writing with the levying authority that he will pay it otherwise than in accordance with those sub-paragraphs; or
- (b) it is payable to a housing body under paragraph 5 below.

[^{F19}(11) Where rebates in respect of collective community charge contributions take the form of vouchers issued by a levying authority to persons liable to pay such contributions, the persons liable to pay the collective community charge shall be entitled—

- (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
- (b) to obtain from the levying authority such sum as represents the value of such vouchers.

(12) Where community charge benefits in respect of contribution periods (within the meaning of section 20(11) of the ^{M24}Social Security Act 1986) take the form of vouchers issued by a levying authority to persons liable to pay collective community charge contributions in respect of a contribution period, the persons liable to pay the collective community charge shall be entitled—

- (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
- (b) to obtain from the levying authority such sum as represents the value of such vouchers.]

Textual Amendments

- F14** Sch. 2 paras. 4(2), 7(4) repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 149, **Sch. 13 Pt. IV**
- F15** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(a)**
- F16** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(b)(i)**
- F17** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(b)(ii)**
- F18** Words added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(c)**
- F19** Sch. 2 para. 4(11)(12) inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(d)**

Modifications etc. (not altering text)

- C5** Sch. 2 para. 4 modified by S.I. 1991/856, **art. 4(5)**
- C6** Sch. 2 para. 4 modified by Community Charges (General Reduction) Act 1991 (c. 9, SIF 81:12), **s. 3(4)(d)**.
- C7** Sch. 2 para. 4(3) modified by S.I. 1991/856, **art. 4(2)**
- C8** Sch. 2 para. 4(6) modified by S.I. 1991/856, **art. 4(3)**
- C9** Sch. 2 para. 4(8) modified by S.I. 1991/856, **art. 4(4)**

Status: Point in time view as at 25/09/1991.

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)

C10 Sch. 2 para. 4(9)(a) modified by S.I. 1991/856, art. 4(6)

Marginal Citations

M24 1986 c. 50(113:1).

[^{F20} Discounts and incentives

Textual Amendments

F20 Sch. 2 paras. 4A, 4B inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(6)

- 4A (1) Where a person enters into an agreement with a levying authority under sub-paragraph (10) of paragraph 4 above for payment of a community charge and the levying authority are satisfied that it would be of greater financial benefit to them if the payment were made under such an agreement than if it were made in accordance with sub-paragraphs (1) to (9) of that paragraph they may reduce the amount which the person is liable to pay by not more than such limit as is prescribed.
- (2) The limit mentioned in sub-paragraph (1) above may be calculated by reference to such percentage as the Secretary of State may prescribe.
- 4B (1) Subject to sub-paragraph (2) below, a levying authority may, for the purpose of encouraging persons to enter into agreements under paragraph 4(10) above and without prejudice to the making of such reductions as are mentioned in paragraph 4A above, offer inducements of a financial or other nature (including giving persons the opportunity either to take a cash benefit or to apply the value of such benefit to the purchase of chances in a local lottery within the meaning of section 6(1) of the ^{M25}Lotteries and Amusements Act 1976).
- (2) In any financial year the aggregate cost of any inducements offered under sub-paragraph (1) above taken with the cost of any reductions made under paragraph 4A shall not exceed the savings which the levying authority estimates will accrue from agreements made by them under paragraph 4(10) above.]

Marginal Citations

M25 1976 c. 32(12:1).

Arrangements with housing bodies

- 5 (1) Subject to sub-paragraph (3) below, a levying authority may make arrangements with a housing body for the exercise by the housing body on behalf of the levying authority of any of the authority's functions under [^{F21}or by virtue of] this Schedule [^{F22}or of any of the authority's responsibilities as regards rebates or community charge benefit in pursuance of Part II of the ^{M26}Social Security Act 1986].
- (2) Arrangements under sub-paragraph (1) above may, without prejudice to the generality of that sub-paragraph—

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- (i) provide for the receipt, collection or recovery by the housing body of any amount for which a person is liable under section 18(3) of this Act;
 - (ii) in relation to the functions to be exercised by the housing body, provide that appeals under paragraph 3(a) above be to, and appeals under paragraph 3(b) above be from, the housing body;
 - (iii) provide as to the terms upon which, instalments by which and manner in which community charges are to be payable to and collected and recovered by the housing body.
- (3) Arrangements under this paragraph for the exercise of functions under paragraph 7(1) (a) below may be made only with a district council.
- (4) Every person by whom a community charge is payable to a housing body under arrangements under this paragraph shall pay it to the housing body in accordance with those arrangements.
- (5) Arrangements under sub-paragraph (1) above shall be on such terms as may be agreed between the levying authority and the housing body or, failing agreement, as may be determined by the Secretary of State.
- (6) Where the Secretary of State is satisfied that a levying authority wish to make arrangements under sub-paragraph (1) above with a housing body but the housing body have not agreed to enter into them, he may, by regulations made after consultation with the levying authority and the housing body, require the housing body to do so.
- [^{F23}(7) No document issued by a housing body in pursuance of an arrangement made under this paragraph to a person liable to pay a community charge or any instalment thereof shall contain or refer to arrangements for any payment other than—
 - (a) the payment of any community charge or instalment;
 - (b) the payment of any community water charge; or
 - (c) the payment of any rebate or community charge benefit in pursuance of Part II of the ^{M27}Social Security Act 1986.]

Textual Amendments

- F21** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(7)(a)**
- F22** Words added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(7)(b)**
- F23** [Sch. 2 para. 5\(7\)](#) added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(7)(c)**

Marginal Citations

- M26** [1986 c. 50\(113:1\)](#).
- M27** [1986 c. 50\(113:1\)](#).

Accounting for district community charges

- 6 (1) A regional council shall be liable to pay to the council of each district in their region, in respect of the district community charges for any financial year, the amount produced in the district by those charges; and shall, in accordance with such

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arrangements as may be prescribed, make payments to the district council on account of that liability.

- (2) For the purposes of sub-paragraph (1) above, the amount produced in a district by the district community charges for a financial year shall, subject to sub-paragraph (3) below, be ascertained after the end of that year in such manner as may be prescribed, and—
- (a) if that amount exceeds the aggregate amount of payments on account made under sub-paragraph (1) above, the balance shall be paid by the regional council to the district council; and
 - (b) if that amount is less than the said aggregate amount, the balance shall be set off against payments on account under sub-paragraph (1) above in respect of the next following financial year.
- [^{F24}(3) The Secretary of State may prescribe what deductions are to be made in estimating and ascertaining the amount produced by each of the regional and district community charges levied by a regional council.]
- (4) There shall be taken into account, in the calculation of the amount which a regional council are liable, under sub-paragraph (1) above, to pay to a district council, the amount of any community charge [^{F25}and community water charge] which has been collected by the district council under paragraph 5 above and is due but has not been paid to the regional council.
- (5) The amount which a regional council are liable to pay under sub-paragraph (1) above to a district council shall, if not paid by such date as may be prescribed, attract interest at such rate as may be prescribed.
- (6) In this paragraph, [^{F26}“regional community charges” and “district community charges” have] the same meaning as in paragraph 1 above.

Textual Amendments

- F24** Sch. 2 para. 6(3) substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 36\(8\)\(a\)](#)
- F25** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 36\(8\)\(b\)](#)
- F26** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 36\(8\)\(c\)](#)

Recovery of arrears of community charges

- 7 (1) Subject to sub-paragraphs [^{F27}(5) and (6)] below, arrears of community charges may be recovered by the levying authority by diligence—
- (a) authorised by a summary warrant granted under sub-paragraph (2) below; or
 - (b) in pursuance of a decree granted in an action of payment.
- (2)^{F28}, the sheriff, on an application by the levying authority accompanied by a certificate by them—
- (a) stating that the persons specified in the application

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- [^{F29}(i) have each been issued with a demand notice and that in each case the time limit for appealing against a demand notice under paragraph 3 above has expired without an appeal being made or that in a case where an appeal has been made it has been finally determined in favour of the levying authority; and
- (ii)] have not paid the community charges specified in the application;
- (b) stating that the authority have given written notice to each such person requiring him to make payment of the amount due by him within a period of 14 days after the date of the giving of the notice;
- (c) stating that the said period of 14 days has expired without payment of the said amount; and
- (d) specifying the amount due and unpaid by each such person,

shall grant a summary warrant in a form provided for by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (3) below, of the amount of community charges remaining due and unpaid by each such person along with a surcharge of 10 per cent. (or such percentage as may, in substitution be prescribed) of that amount.

[^{F30}(2A) In the application of sub-paragraph (2) above to the recovery of civil penalties under this Act or of any sum required to be paid under section 18(3) of this Act, for sub-paragraph (2)(a)(i) there shall be substituted the words—

“(i) have each had imposed upon them a civil penalty in pursuance of section 17(10) or (11) of this Act or are required to pay a sum of money under section 18(3) of this Act and that in each case any time limit for appealing against such imposition or requirement has expired without an appeal being made or, that in a case where such an appeal has been made, it has been finally determined in favour of the registration officer or, as the case may be, the levying authority.”]

- (3) The diligences referred to in sub-paragraph (2) above are—
- (a) a pinding and sale in accordance with Schedule 5 to the ^{M28}Debtors (Scotland) Act 1987;
- (b) an earnings arrestment;
- (c) an arrestment and action of forthcoming or sale.

(4) ^{F31}

- (5) It shall be incompetent for the sheriff to grant a summary warrant under sub-paragraph (2) above in respect of community charges due by a person if an action has already been raised for the recovery of those charges; and, without prejudice to sub-paragraph (6) below on the raising of an action for the recovery of community charges, any existing summary warrant in so far as it relates to the recovery of community charges shall cease to have effect.
- (6) It shall be incompetent to raise an action for the recovery of community charges if, in pursuance of a summary warrant, any of the diligences mentioned in sub-paragraph (3) above for the recovery of those charges has been executed.
- (7) In any proceedings for the recovery of community charges, whether by summary warrant or otherwise, no person shall be entitled to found upon failure of the levying authority or any other authority or body to comply with any provision of this

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Schedule or requirement under it relating to the date by which something shall be done, not being a provision in this paragraph or a provision regulating the diligence.

- (8) No misnomer or inaccurate description of any person or place or mistake or informality in any notice or other document or communication relating to the levy or collection of any community charge or in any proceedings for the payment thereof shall prejudice the recovery thereof.

Textual Amendments

- F27** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(9)(a)**
- F28** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**
- F29** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(9)(b)**
- F30** [Sch. 2 para. 7\(2A\)](#) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(9)(c)**
- F31** [Sch. 2 paras. 4\(2\), 7\(4\)](#) repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

Marginal Citations

- M28** [1987 c. 18\(45:2\)](#).

[^{F32} Deductions from income support]

Textual Amendments

- F32** [Sch. 2 para. 7A](#) and cross-heading inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(10)**

^{F33}7A (1) Regulations made under this paragraph may provide that where a levying authority has obtained a summary warrant or a decree against a person (the debtor) in respect of arrears of community charges and the debtor is entitled to income support within the meaning of the ^{M29}Social Security Act 1986—

- (a) the levying authority may, without prejudice to their right to pursue any other means of recovering such arrears, apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the summary warrant or decree was granted; and
- (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.

(2) Regulations made under this paragraph may include—

- (a) provision allowing or requiring adjudication as regards an application and provision as to appeals and reviews;
- (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that

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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)

- amounts payable to the debtor by way of Income support do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;
- (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
 - (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.]

Textual Amendments

F33 Sch. 2 para. 7A and cross-heading inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(10)**

Marginal Citations

M29 1986 c. 50(113:1).

Expenses of recovery of community charges

- 8 (1) Subject to sub-paragraph (2) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the ^{M30}Debtors (Scotland) Act 1987, the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant under paragraph 7 above shall be chargeable against the debtor.
- (2) No fees shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the levying authority for, sums paid to him by the debtor in satisfaction of an amount owing to the levying authority by way of community charges.

Marginal Citations

M30 1987 c. 18.(45:2)

Repayment of sums not due

- 9 A levying authority to whom there has been paid by way of any community charge any sum which (for whatever reason) is not due shall repay that sum or arrange for its repayment.

^{F34} Use of information

Textual Amendments

F34 Sch. 2 para. 10 inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(11)**

- 10 The Secretary of State may prescribe that, in carrying out their functions under this Act, a levying authority, or a housing body exercising functions under paragraph 5 above, may use information which—

Status: Point in time view as at 25/09/1991.

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)

- (a) is obtained under any other enactment; and
- (b) does not fall within any prescribed description of information which cannot be used.]

SCHEDULE 3

Section 22.

REDUCTION OF COMMUNITY CHARGES

Parliamentary proceedings for reduction of personal community charges

- 1 (1) If the Secretary of State is satisfied that the total estimated expenses mentioned in section 9(2) of this Act of a local authority in respect of any financial year are excessive [^{F35}or that there is an excessive increase in those expenses over the total estimated expenses there mentioned of the local authority in respect of the financial year preceding that year,] he may make and cause to be laid before the Commons House of Parliament a report proposing a reduction in the amount of the personal community charge determined by the authority in respect of that year and stating—
- (a) the amount of the reduction so proposed; and
 - (b) his reasons for proposing that reduction.
- (2) A report under sub-paragraph (1) above shall set out any representations made by the local authority to which it relates with respect to the matters referred to in the report or a summary of these representations.
- (3) In determining, for the purposes of sub-paragraph (1) above, whether, in relation to any financial year, the total estimated expenses of a local authority are excessive [^{F36}or that any increase in those expenses is excessive, the Secretary of State—
- (a) may leave out of account such categories of estimated expenses as he thinks fit; and
 - (b) shall have regard to such principles as he may determine in respect of that year.
- (3A) Different principles may be determined under sub-paragraph (3) above for different classes of local authority and the Secretary of State may classify local authorities for the purposes of this sub-paragraph by reference to such factors as he thinks fit.]
- (4) In determining what amount to state under sub-paragraph (1)(a) above, the Secretary of State may have regard to any balances in the general fund of the local authority.

Textual Amendments

F35 Words in Sch. 3 para. 1(1) substituted (25. 9. 1991) by [Local Government Finance and Valuation Act 1991 \(c. 51\), ss. 2\(2\)\(a\)\(3\), 7\(5\)](#)

F36 Words in Sch. 3 para. 1(3) and para. 1(3)(a)(b)(3A) substituted (25. 9. 1991) for words in para. 1(3) by [Local Government Finance and Valuation Act 1991 \(c. 51\), ss. 2\(2\)\(b\)\(3\), 7\(5\)](#)

Status: Point in time view as at 25/09/1991.

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)

Procedure prior to Parliamentary proceedings

- 2 The Secretary of State shall not make and cause to be laid a report under paragraph 1 above without having afforded to the local authority to which the report relates an opportunity of making representations on—
- (a) whether the total estimated expenses of the authority are excessive [^{F37}or, as the case may be, whether the increase in those expenses is excessive];
 - (b) the amount of the reduction proposed in the personal community charge; and
 - (c) his reasons for proposing that reduction,
- but need not afford them such an opportunity where he has, in proposing the reduction, taken account of representations made by the authority in relation to a reduction previously proposed by him in that personal community charge.

Textual Amendments

F37 Words in [Sch. 3 para. 2\(a\)](#) substituted (25. 9. 1991) by [Local Government Finance and Valuation Act 1991 \(c. 51\), ss. 2\(2\)\(c\)\(3\), 7\(5\)](#)

Effect of approval of report

- 3 (1) If a report under paragraph 1 above is approved by the Commons House of Parliament, the local authority to which it relates shall forthwith determine under this sub-paragraph a new personal community charge less, by the amount of the reduction proposed in the report or by such smaller amount as the Secretary of State may agree, than the personal community charge determined by them under section 9(2) of this Act.
- (2) Where, for any reason whatsoever, by the twenty-eighth day after the Commons House of Parliament approve a report, the local authority to whom the report relates have not made a determination required by sub-paragraph (1) above, the authority shall be deemed to have determined on that day a personal community charge under sub-paragraph (1) above such that the reduction proposed in the report is effected.
- (3) If a local authority determine, or are deemed to have determined, a personal community charge under sub-paragraph (1) above—
- (a) the amount of that personal community charge and not the amount determined by them under section 9 of this Act shall be the amount of their personal community charge;
 - (b) the amounts of their standard and collective community charges shall be recalculated accordingly and these amounts, as so recalculated, and not the amounts calculated respectively under sections 10 and 11 of this Act shall be the respective amounts of their standard and collective community charges; and
 - (c) their community charges shall be levied (and the rights and liabilities of persons liable to those charges shall be construed) accordingly.

Status: Point in time view as at 25/09/1991.

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)

Provisions supplementary to paragraphs 1 to 3

- 4 (1) A report under paragraph 1 above may relate to more than one local authority and, if a report so relating is approved by a resolution of the Commons House of Parliament, paragraph 3 above shall apply in relation to each of the authorities to which the report relates.
- (2) Any reference in this Act (except in paragraph 3 above and paragraphs 6 and 7 below) and in any other enactment, whether passed before or after the passing of this Act, to such community charge as is determined under section 9 or calculated under section 10 or 11 of this Act shall be construed as respectively including a reference to such community charge as has been determined, or is deemed to have been determined, under sub-paragraph (1) of paragraph 3 above or has been recalculated under sub-paragraph (3) of that paragraph.
- (3) Paragraph 6 of Schedule 4 to this Act shall apply for the purposes of the Secretary of State's functions under this Schedule as it applies under that paragraph for the purposes of his functions in relation to revenue support grants.

Redetermination of personal community charge

- 5 (1) Where a local authority have, in respect of any financial year, determined a personal community charge under section 9 of this Act but the Secretary of State, under paragraph 1 above, makes and causes to be laid before the Commons House of Parliament, a report as regards them or they have reason to believe that such report may be so laid, they may, at any time before such report is approved by the Commons House of Parliament, reassess the total estimated expenses mentioned in subsection (2) of that section and, subject to that subsection, determine under this paragraph in respect of the financial year such personal community charge, lower than that determined under that subsection, as the Secretary of State may agree.
- (2) If a local authority determine a personal community charge under sub-paragraph (1) above—
- (a) the amount of that personal community charge and not the amount determined by them under section 9 of this Act shall be the amount of their personal community charge;
 - (b) the amounts of their standard and collective community charges shall be recalculated accordingly and these amounts, as so recalculated, and not the amounts calculated respectively under sections 10 and 11 of this Act shall be the respective amounts of their standard and collective community charges; and
 - (c) their community charges shall be levied (and the rights and liabilities of persons liable to those charges shall be construed) accordingly.
- (3) Any reference in this Act (except in this paragraph and paragraphs 6 and 7 below) and in any other enactment to such community charge as is determined under section 9 or calculated under section 10 or 11 of this Act shall be construed as including a reference to such community charge as is determined under sub-paragraph (1) above or recalculated under sub-paragraph (2) above.

Status: Point in time view as at 25/09/1991.

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)

Supplementary

- 6 Where a local authority have determined or are deemed to have determined their personal community charge under paragraph 3(1) above or determine their personal community charge under paragraph 5(1) above, they shall, to such extent and in accordance with such procedure as may be prescribed—
- (a) repay sums paid by way of any community charge for which any person was liable while their personal community charge remained as determined by them under section 9 of this Act or for which he would have been liable had it so remained; and
 - (b) pay the cost of levying and collecting the community charges levied in consequence of the determination or deemed determination of their personal community charge under paragraph 3(1) or 5(1) above.

Prohibition of using loans fund to offset reduced personal community charge

- 7 (1) A local authority who, in respect of any financial year—
- (a) determine or are deemed to have determined, or anticipate that they will be required to determine, a personal community charge under paragraph 3(1) of this Schedule; or
 - (b) determine a personal community charge under paragraph 5(1) of this Schedule,
- shall neither wholly nor partially offset the difference between—
- (i) the amount produced by their community charges in respect of that year; and
 - (ii) the amount which would have been so produced had their personal community charge been determined by them under section 9 of this Act,
- with sums advanced from their loans fund:
- Provided that such offsetting may nevertheless be permitted by the Secretary of State in any case on such terms and conditions as he considers appropriate.
- (2) if the Secretary of State is of the opinion that sub-paragraph (1) above, or any term or condition imposed under the proviso thereto, has been contravened, the local authority shall, on such opinion being intimated to them, reimburse their loans fund forthwith or within such time as the Secretary of State may allow.
 - (3) In this paragraph “loans fund” means the loans fund established under Schedule 3 to the Local ^{M31}Government (Scotland) Act 1975.

Marginal Citations

M31 1975 c. 30.

Status: Point in time view as at 25/09/1991.

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)

SCHEDULE 4

Section 23.

REVENUE SUPPORT GRANTS

- [^{F38}1] (1) The local authorities to which revenue support grant is payable in respect of a financial year shall be such local authorities as are specified by order made by the Secretary of State.
- (2) The amount of revenue support grant payable in respect of a financial year to a local authority so specified shall be such amount as is determined in relation to the local authority by order made by the Secretary of State.
- (3) The Secretary of State may at any time by order amend or revoke any order made under this paragraph and any amount of revenue support grant which has been paid and which, in consequence of anything done under this paragraph, falls to be repaid may be recovered by the Secretary of State whenever and however he thinks fit.]

Textual Amendments

F38 Sch. 4 paras. 1, 2 substituted for Sch. 4 paras. 1–3 by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 29](#)

- 2 (1) An order under paragraph 1 above shall be made only with the consent of the Treasury.
- (2) Before making an order under paragraph 1 above the Secretary of State shall consult such associations of local authorities as appear to him to be appropriate.
- (3) An order under paragraph 1 above together with a report of the considerations which led to its provisions shall be laid before the Commons House of Parliament but shall have no effect until approved by a resolution of that House.

Payment of revenue support grant

- 4 Revenue support grant shall be paid to a local authority in such instalments and at such times as the Secretary of State may, with the consent of the Treasury, determine.
- 5 The Secretary of State may determine that the amount of revenue support grant which has been paid to a local authority in respect of a financial year shall be final and, where he does so, he shall have no power to redetermine that amount.

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

- 6 Where under section 199 of the ^{M32}Local Government (Scotland) Act 1973 (which provides for reports and returns being made by local authorities and others) the Secretary of State requires a local authority to give information for the purposes of his functions in relation to revenue support grants payable for the financial year 1989-90 or for any financial year thereafter, but that information is not given timeously, he may make an estimate as regards any element of the required information; and, without prejudice to section 211 of that Act (which makes general provision concerning failure by a local authority to do what is required of them), for the said purposes such estimate shall be deemed information given by the local authority.

Status: Point in time view as at 25/09/1991.

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

M32 1973 c. 65

SCHEDULE 5

Section 25.

WATER AND SEWERAGE CHARGES

PART 1

CHARGES FOR WATER SERVICES

- 1 Subject to the provisions of this Part of this Schedule, the expenditure incurred by the council of a region or islands area (in this Schedule referred to as a “local authority”) in meeting any requisition under Part IV or VIII of the ^{M33}1980 Act and in the exercise of any of their functions under any enactment in relation to water supply in their region or area shall, insofar as not otherwise met, be met out of—
- (a) the charges (hereinafter in this Schedule referred to as “direct charges”) made under section 49 of the 1980 Act (which relates to the payment for water supplies by meter);
 - (b) the community water charges mentioned in paragraph 6 below; and
 - (c) the non-domestic water rate mentioned in paragraph 12 below.

Marginal Citations

M33 1980 c. 45(130).

Estimation and apportionment of expenditure

- 2 In respect of the financial year 1989-90 and each subsequent financial year, each local authority shall, before such date as may be prescribed in relation to each of those years—
- (a) subject to paragraph 3 below, estimate the amount of the expenditure mentioned in paragraph 1 above which they will incur in respect of that year; and
 - (b) subject to paragraph 4 below, determine what proportion of that expenditure is to be met from each of the sources mentioned in subparagraphs (a) to (c) of the said paragraph 1.
- 3 In estimating the expenditure mentioned in paragraph 1 above which they will incur in respect of any financial year a local authority shall take into account—
- (a) such additional sum as is in their opinion required—
 - (i) to cover expenses previously incurred,

Status: Point in time view as at 25/09/1991.

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)

- (ii) to meet contingencies, and
 - (iii) to meet any expenses which may fall to be met before the moneys to be received from the sources mentioned in paragraph 1 above in respect of the next following financial year will become available; and
 - (b) any means by which any part of that expenditure may otherwise be met or provided for.
- 4 A local authority may apportion their estimated expenditure under paragraph 2 above on whatever basis they consider appropriate, but they shall ensure that the apportionment is not such as to show undue preference to, or discriminate unduly against, any class or classes of person liable to pay—
- (a) the direct charges;
 - (b) the community water charges; or
 - (c) the non-domestic water rate,
- respectively.

Direct charges

- 5 After a local authority have, under paragraph 2 above, determined what proportion of their estimated expenditure in respect of a particular financial year is to be met out of direct charges, they shall, before such date as may be prescribed in relation to that year, determine such rate or rates of direct charges in respect of that year as will, when calculated in accordance with the provisions of section 49 of the 1980 Act (which relates to the payment for water supplied by meter), produce sufficient moneys to meet the said proportion, and different rates of direct charges may be determined for different circumstances.

Community water charges

- 6 There shall be imposed, in accordance with the provisions of this Part of this Schedule, three community water charges, to be known respectively as the personal community water charge, the standard community water charge and the collective community water charge.

Liability to pay community water charges

- 7 Where in respect of any financial year or any part of a financial year the qualifying conditions mentioned in paragraph 8 below are met, any person who is liable to pay any of the community charges mentioned in section 7 of this Act (that is, the personal community charge, the standard community charge or the collective community charge) shall also be liable to pay the corresponding community water charge (that is, the personal community water charge, the standard community water charge or the collective community water charge).
- 8 the qualifying conditions for the purposes of paragraph 7 above are—

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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)

- (a) that the water authority provides a supply of water for domestic purposes within the meaning of section 7 of the 1980 Act (which defines that term) to premises—
- (i) in which that person has his sole or main residence, or
 - (ii) in respect of which he is liable to pay the standard community charge or, as the case may be, the collective community charge; and
- (b) that the water is not wholly supplied to those premises by meter [^{F39}and]
- [^{F40}(c) that the supply of water provided is not one which the water authority were, immediately before 16 May 1949, and continue to be under an obligation to provide free of charge.]

Textual Amendments

F39 Word added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 26](#)

F40 [Sch. 5 para. 8\(c\)](#) added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 26](#)

Determination of community water charges

- 9 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 water charge to be imposed by them in respect of that year.
- 10 The amount determined under paragraph 9 above shall be such as will provide (account having been taken of the moneys to be produced by the standard and collective community water charges) sufficient moneys to meet such proportion of the authority's estimated expenditure for that year as they have determined under paragraph 2 above is to be met out of the community water charges.
- 11 Subject to paragraphs 7 and 8 above, the provisions of Part II of and [^{F41}Schedules 1A and] 2 to this Act shall have effect, subject to such adaptations, exceptions and modifications as may be prescribed, in relation to the community water charges as they have effect in relation to the corresponding community charges.

Textual Amendments

F41 Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, [Sch. 12 para. 38](#)

Non-domestic water rate

- 12 The provisions of section 40 of the 1980 Act, as substituted by paragraph 29 of this Schedule, shall have effect in relation to the non-domestic water rate.

Status: Point in time view as at 25/09/1991.

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 II

CHARGES FOR SEWERAGE SERVICES

- 13 The expenditure incurred by a local authority in carrying out any of their functions under the 1968 Act shall, insofar as not otherwise met, be met out of—
- (a) the community charges; and
 - (b) the non-domestic sewerage rate described in paragraphs 19 to 21 below

Estimation and apportionment of expenditure

- 14 In respect of the financial year 1989-90 and each subsequent financial year, each local authority shall, before such date as may be prescribed in relation to each of those years—
- (a) subject to paragraph 15 below, estimate the amount of the expenditure mentioned in paragraph 13 above which they will incur in respect of that year; and
 - (b) subject to paragraphs 16 and 17 below, determine what proportion of that expenditure is to be met out of—
 - (i) the community charges, and
 - (ii) the said non-domestic sewerage rate,respectively.
- 15 In estimating the expenditure mentioned in paragraph 13 above which they will incur in respect of any financial year, a local authority shall take into account—
- (a) such additional sum as is in their opinion required—
 - (i) to cover expenses previously incurred.
 - (ii) to meet contingencies, and
 - (iii) to meet any expenses which may fall to be met before the moneys to be received from the sources mentioned in paragraph 13 above in respect of the next following financial year will become available; and
 - (b) any means by which any part of that expenditure may otherwise be met or provided for.
- 16 The proportion of the expenditure mentioned in paragraph 13 above which is to be met out of the community charges shall be such proportion as the local authority consider to be reasonably attributable to the provision by them of the sewerage services mentioned in section 1(1) of the^{M34} 1968 Act to premises in their area—
- (a) which are the sole or main residence of any person; or
 - (b) in respect of which a person is liable to pay a standard community charge or a collective community charge; and
- no part of that proportion shall be met out of any other charge or rate leviable by the local authority.

Status: Point in time view as at 25/09/1991.

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

M34 1968 c. 47.

- 17 Subject to paragraph 16 above, a local authority may apportion their estimated expenditure mentioned in paragraph 13 above on whatever basis they consider appropriate, but they shall ensure that the apportionment is not such as to show undue preference to, or discriminate unduly against, any class or classes of person liable to pay—
- (a) the community charges; or
 - (b) the said non-domestic sewerage rate,
- respectively.

- 18 Where a local authority have determined in respect of any financial year what proportion of their estimated expenditure under the ^{M35}1968 Act falls to be met out of the community charges, that amount shall form part of the total estimated expenses in respect of that year which are mentioned in section 9(2) of this Act.

Marginal Citations

M35 1968 c. 47.

Non-domestic sewerage rate

- 19 Subject to [^{F42}paragraphs 19A and] 22 below, each local authority shall, in respect of the financial year 1989-90 and each subsequent financial year, determine a non-domestic sewerage rate, which shall be levied in respect of lands and heritages whose drains or private sewers are connected with public sewers or public sewage treatment works and which are—
- (a) subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to the rateable value of those subjects; or
 - (b) 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.

Textual Amendments

F42 By [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, **Sch. 6 para. 21(1)(a)(2)** it is provided that the words “paragraphs 19A and” are inserted for the word “paragraph”

- [^{F43}19A(1)] Where, in respect of a financial year, the non-domestic sewerage rate is leviable under paragraph 19 above in respect of lands and heritages which are both—
- (a) church or charity premises; and

Status: Point in time view as at 25/09/1991.

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)

- (b) premises to which, by virtue of subsection (4) of section 41 of the Water (Scotland) Act 1980, that section applies, whether or not they are premises in respect of which the non-domestic water rate is leviable,

the non-domestic sewerage rate shall be levied not according to the rateable value of those lands and heritages or that part thereof which is shown in the apportionment note as relating to their non-residential use but instead in accordance with sub-paragraph (2) below.

(2) Where—

- (a) the water authority, in a resolution under subsection (1) of the said section 41, made with respect to the lands and heritages mentioned in sub-paragraph (1) above or to a class of premises which includes those lands and heritages, have specified for the purposes of that subsection in respect of that year a fraction of net annual value smaller than one half, then the non-domestic sewerage rate shall be levied according to that smaller fraction of the rateable value of those lands and heritages or, as the case may be, that part thereof; and
- (b) the water authority have not so specified a smaller fraction, then the non-domestic sewerage rate shall be levied according to one half of the rateable value of those lands and heritages or, as the case may be, that part thereof.

(3) In sub-paragraph (1) above “church or charity premises” means—

- (a) premises, to the extent to which, under section 22(1) of the Valuation and Rating (Scotland) Act 1956 (exemption from non-domestic rates of church premises etc.), no non-domestic rate is leviable on them in respect of the financial year; or
- (b) lands and heritages in respect of which relief in respect of the non-domestic rate is given in respect of the financial year under subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (relief for premises occupied by charities); or
- (c) lands and heritages in respect of which a reduction of or remission from the non-domestic rate has effect in respect of the financial year under subsection (5) of the said section 4.]

Textual Amendments

F43 Sch. 5 para. 19A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 21\(1\)\(b\)\(2\)](#)

- 20 The person who is liable to pay the non-domestic sewerage rate in respect of any premises shall be the person who is liable to pay the non-domestic rate in respect of those premises [^{F44}or who would be liable to pay the non-domestic rate but for any enactment which exempts those premises from that rate or by or under which relief or remission from liability for that rate is given.]

Textual Amendments

F44 Words added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 20](#)

Status: Point in time view as at 25/09/1991.

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)

- 21 Each 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, such amount of the non-domestic sewerage rate as will provide sufficient moneys to meet the proportion of their estimated expenditure under the 1968 Act for that year which they have determined under paragraph 14 above is to be met out of that rate.
- 22 The provisions of
- (a) Part XI of the 1974 Act;
 - (b) Part VII of the ^{M36}1973 Act; and
 - (c) sections 7 to 10 of the ^{M37}1975 Act,
- (all of which relate to rating) as amended by the provisions of this Act, shall apply, subject to such adaptations and modifications as may be prescribed, to the levying, collection and recovery of the non-domestic sewerage rate.

Marginal Citations

M36 1973 c. 65.

M37 1975 c. 30.

PART III

MISCELLANEOUS PROVISIONS

Accounts

- 23 Without prejudice to section 96(1) of the 1973 Act (which relates to the keeping of accounts by local authorities), each local authority shall prepare and maintain separate accounts in respect of its functions under the ^{M38}1968 and 1980 Acts respectively.

Marginal Citations

M38 1980 c. 45.

- 24 The provisions of sections 96(2) to (4) (which impose requirements as to the accounts mentioned in section 96(1) and 105(1) (which empowers the Secretary of State to make regulations as to the said accounts) of the 1973 Act shall apply in relation to the accounts mentioned in paragraph 23 above as they apply to the accounts mentioned in the said section 96(1).

Status: Point in time view as at 25/09/1991.

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)

Tariff of charges

- 25 Each local authority shall, in respect of the financial year, 1989-90 and each subsequent financial year, and before such date as may be prescribed in relation to each of those years, prepare a statement, to be known as a tariff of charges, indicating—
- (a) the basis upon which they have apportioned their estimated expenditure under paragraph 2 above as between—
 - (i) the direct charges,
 - (ii) the community water charges, and
 - (iii) the non-domestic water rate;
 - (b) the amount determined by them in respect of that year as—
 - (i) the rate or rates of the direct charges under paragraph 5 above,
 - (ii) the personal community water charge under paragraph 9 above, and
 - (iii) the non-domestic water rate under section 40 of the ^{M39}1980 Act (as substituted by paragraph 29 below);
 - (c) the basis upon which they have apportioned their estimated expenditure for that year under paragraph 14 above as between—
 - (i) the community charges, and
 - (ii) the non-domestic sewerage rate; and
 - (d) the amount determined by them for that year as the non-domestic sewerage rate.

Marginal Citations

M39 1980 c. 45.

^{F45}26

PART IV

AMENDMENTS TO THE WATER (SCOTLAND) ACT 1980 (C.45)

- 27 In section 9(6) (which relates to the supply of water for non-domestic purposes), for the word “rates” substitute “non-domestic rates”.
- 28 In section 9A (which relates to the exemption from charges of water for fire fighting), for the words “domestic water rate” substitute “the non-domestic water rate or the community water charges”.
- 29 For section 40 (which provides for liability to the domestic water rate) substitute—

Status: Point in time view as at 25/09/1991.

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)

“40 Non-domestic water rate.

- (1) Subject to the provisions of this Part of this Act, each council of a region or an islands area shall, in respect of the financial year 1989-90 and each subsequent financial year, determine a non-domestic water rate, which shall be levied in respect of those lands and heritages described in subsection (2) below—
 - (a) which are subjects (other than part residential subjects) in respect of which there is an entry in the valuation roll, according to their net annual value; or
 - (b) which are part residential subjects, according to that part of their net annual value which is shown in the apportionment note as relating to the non-residential use of those subjects.
- (2) The lands and heritages mentioned in subsection (1) above are lands and heritages—
 - (a) in respect of which the water authority is supplying water, whether for domestic or for non-domestic purposes; and
 - (b) which are not being—
 - (i) wholly supplied with water by meter, or
 - (ii) occupied by a water authority for the purposes of a water undertaking or by a water development board.
- (3) The person who is liable to pay the non-domestic water rate in respect of any lands and heritages shall be the person who is liable to pay non-domestic rates in respect of those lands and heritages.
- (4) Each council of a region or islands area shall, in respect of the financial year 1989-90 and each subsequent financial year, determine, before such date as may be prescribed in relation to each of those years, such amount of the non-domestic water rate as will provide sufficient moneys to meet the proportion of their estimated expenditure for that year which they have determined under paragraph 2 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 is to be met out of that rate.
- (5) The non-domestic water rate shall not be leviable in respect of any premises, being lands and heritages situated within the region or area of a council of a region or islands area, unless a supply of water provided by a water authority is used for any purposes for or in connection with which the premises are used or by or for persons employed or otherwise engaged on or about the premises in connection with such purpose.
- (6) Where premises are for the first time provided with a supply of water otherwise than on the first day of a financial year, the person who is liable to pay the non-domestic water rate shall be liable to pay in respect of that year such part only of that rate which would be leviable if a supply had been provided throughout that year as is proportionate to the part of that year which had not elapsed when the supply was provided.
- (7) Notwithstanding the foregoing provisions of this section, the non-domestic water rate shall not be leviable in respect of—

Status: Point in time view as at 25/09/1991.

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)

- (a) the lands and heritages specified in paragraphs 2(1)(c), 3, 4 and 5 (rail, gas, electricity and postal undertakings) of Schedule 1 to the Local Government (Scotland) Act 1975; and
 - (b) any such lands and heritages specified in paragraph 8 (dock and harbour undertakings) of Schedule 1 to the said Act of 1975 as have their rateable values determined under any order made under sections 6 and 35(3) of that Act.”

- 30 In section 41 (which relates to the levying of domestic water rates on business and commercial premises)—
 - (a) in subsection (1)—
 - (i) for “domestic water rate” substitute “non-domestic water rate”; and
 - (ii) after the words “net annual value” insert “or, in respect of part residential subjects, one half of the part which is shown in the apportionment note as relating to the non-residential use of those subjects”.
 - (b) in subsection (2), at the beginning insert “Subject to subsection (2A) below,”; and
 - (c) at the end of subsection (2) insert—

“(2A) Where the Secretary of State considers that the amount of the net annual value determined by a water authority under subsection (2) above is too high, he may determine an amount of net annual value in place of that determined by the authority, and sub-section (2) shall thereafter have effect accordingly.”

- 31 For sections 42 and 43 substitute—

“42 Levy of non-domestic water rate on certain subjects.

Where the non-domestic water rate is leviable in respect of premises being lands and heritages occupied as waterworks or sewage works, or as a mine or a quarry, or as a public park or recreation ground, it shall be levied according to one quarter of the net annual value or, in respect of part residential subjects, one quarter of the part which is shown in the apportionment note as relating to the non-residential use of those subjects.

43 Levy of non-domestic water rate on shootings and fishings.

Where the non-domestic water rate is leviable in respect of premises being lands and heritages occupied as shootings or as fishings it shall be levied according to one eighth of the net annual value thereof.”

- 32 In section 46(2), for the words “or otherwise”, where they first appear, substitute “, community water charge or the non-domestic water rate”.

- 33 In section 47(1) (which relates to the domestic water rate in certain cases), for the words “domestic water rate” substitute “non-domestic water rate”.

Status: Point in time view as at 25/09/1991.

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)

- 34 In section 47(2) (which relates to the domestic water rate in certain cases)—
- (a) for the words “domestic water rate” where they occur for the third time substitute “non-domestic water rate”;
 - (b) after the words “local enactment” where they occur for the fourth time insert “in relation to the domestic water rate”; and
 - (c) after the words “so specified” where they occur for the second time insert “in relation to the domestic water rate”.
- 35 For the proviso to the said section 47(2) substitute—
- “Provided that if in any financial year during the said period the non-domestic water rate levied generally within the region or islands area is lower than the non-domestic water rate falling to be levied for that financial year in accordance with the foregoing provisions of this subsection, the non-domestic water rate to be levied in such area as aforesaid shall not exceed the amount of that rate levied generally within the region or islands area.”.
- 36 In section 47(3), for the words “no domestic water rate shall be payable” substitute “non-domestic water rate shall not be payable”.
- 37 In section 47(7), for the words “domestic water rate” substitute “non-domestic water rate”.
- 38 In section 48(1) (which relates to the levying of, and exemption from, rates), for the words “public water rate and the domestic water rate” substitute “non-domestic water rate”.
- 39 In section 48(2), for the words “domestic water rate” substitute “non-domestic water rate”.
- 40 In section 48(3), after the word “rates” insert “or charges”.
- 41 In section 49 (which relates to payment for water supplied by meter), after subsection (1) insert—
- “(1A) Charges payable under this section shall be payable by the occupier of the premises in respect of which they are due.”.
- 42 In section 49(2), for the words “rates levied by the regional or islands council” substitute “non-domestic rates”.
- 43 In section 54(1) (which provides for the register of the meter to be evidence), for the words “prima facie” substitute “sufficient”.

Status: Point in time view as at 25/09/1991.

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)

- 44 In section 54(3)(b), for the words “rates levied by the regional or islands council” substitute “non-domestic rates”.
- 45 In section 55(4) (which relates to charges for water supplied by meter), for the words “all ratepayers within the limits of supply of the authority” substitute “the public”.
- 46 In section 58(3) (which relates to the termination of the right to the supply of water on special terms), for the words “the amount of the rate or charge or of the rate and charge” substitute “the amount of any charge under section 49, community water charge or non-domestic water rate”.
- 47 For subsections (1) to (4) of section 61 (which relates to the calculation of the amount to be requisitioned by water authorities) substitute—
- “(1) Subject to subsection (2) below, the amount of the requisition made by a requisitioning authority on any contributing authority shall be calculated by—
- (a) estimating the cost to the requisitioning authority of supplying the volume of water which is to be supplied to the contributing authority in the financial year; and
- (b) deducting therefrom the estimated income which will be received by the requisitioning authority in that financial year by way of charges or other sources (not being community water charges or the non-domestic water rate) from the parts of the contributing authority’s area supplied.
- (2) In respect of any financial year, the sum of the requisition made on any contributing authority and the estimated income mentioned in subsection (1) (b) above shall bear the same relationship to the expenditure incurred by the requisitioning authority in the exercise of all its water supply functions as the estimated volume of water to be supplied to that contributing authority bears to the total volume of water to be supplied by the requisitioning authority, whether for consumption inside its own area or elsewhere.
- (3) For the purposes of this section “requisitioning authority” means a water authority such as is mentioned in section 60(1) above.”.
- 48 In section 61(5) for the words “subsections (2) and (3)” substitute “subsections (1) and 2)”.
- 49 In section 109(1) (which defines terms used in the Act)—
- (a) after the definition of “agricultural lands and heritages” insert—
- ““apportionment note” has the meaning assigned to it in paragraph 2 of Schedule 1 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987;”;
- (b) after the definition of “communication pipe” insert—

Status: Point in time view as at 25/09/1991.

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)

““community water charges” shall be construed in accordance with the provisions of paragraph 6 of Schedule 5 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987;” and

(c) after the definition of “owner” insert—

““part residential subjects” has the meaning assigned to it in section 26 (interpretation) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987;”.

SCHEDULE 6

Section 34.

REPEALS

Chapter	Short title	Extent of repeal
1926 c. 47.	Rating (Scotland) Act 1926.	Section 14(2) and (3).
1947 c. 43.	Local Government (Scotland) Act 1947.	In section 379(1), the definitions of “gross annual valuation” and “rate”.
1956 c. 60. (4 and 5 Eliz 2)	Valuation and Rating (Scotland) Act 1956.	In section 6(1), the words “the gross annual value,”. Sections 6(2) to (7). In section 6(8), the words from “, other than” to “this section,”. In section 6(9), the words “under subsection (6) or” and “, as the case may be”. Section 6(11). In section 7(1), the words “and dwelling houses occupied in connection therewith”. Section 7(4) to (8). In section 7A(1), the words “and dwelling houses occupied in connection therewith”. Section 7A(4). In section 43(1), the definition of “gross annual valuation” and, in the definition of “rate”, the words “, charge and assessment”.

Status: Point in time view as at 25/09/1991.

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)

		Schedule 1.
1958 c. 64	Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958.	In section 7(3)(b) and (4), the word “dwelling-houses”.
1963 c. 12.	Local Government (Financial Provisions) (Scotland) Act 1963.	Sections 7(1) and (2), and 9. In section 10(1) the words “subsection (6) or” and the words “, as the case may be,”. In section 15(1A)(b), the words “section 6(2) or, as the case may be,” and the words “gross and net annual”. Section 26(1). In section 26(2), the definition of “rate”.
1966 c. 51.	Local Government (Scotland) Act 1966.	Sections 2 to 7. Sections 12 and 14. In section 24(4), in the definition of “relevant lands and heritages”, the words “a house,”. Section 26. Section 27. In section 46(1), the definitions of “product of a rate of one new penny in the pound” and “standard penny rate product”.
1968 c. 47.	Sewerage (Scotland) Act 1968.	Schedule 1. Section 18(3). In section 59(1), the definitions of “general rate” and “regional rate”.
1970 c. 4.	Valuation for Rating (Scotland) Act 1970.	In section 1(1), the words “, as ascertained under section 6(6) of the Act of 1956,”.
1973 c. 65.	Local Government (Scotland) Act 1973.	Sections 107 to 108C.

Status: Point in time view as at 25/09/1991.

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)

		In section 111(1), in paragraph (b), the words “, or section 5(4) and (5) of the Local Government (Scotland) Act 1966,” and paragraph (f), Sections 119 and 120.
1975 c. 30.	Local Government (Scotland) Act 1975.	<p>In section 1, the proviso to subsection (3)(a), subsections (6A) to (6E) and, in subsection (7), the definitions of “specified lands and heritages” and “unspecified lands and heritages”.</p> <p>In section 2, in subsection (1) (e), the words “under section 6(7) or 7(7) of the Valuation and Rating (Scotland) Act 1956,” and, in subsection (2)(c), subparagraph (i) and the words “(ii) in any other case”.</p> <p>In section 16, the words “, subject to section 18 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981,”.</p> <p>In section 37(1), in the definition of “material change of circumstances”, the words “gross or”.</p>
1976 c. 15.	Rating (Caravan Sites) Act 1976.	<p>Section 3(6), (7) and (10).</p> <p>In paragraph (a) of section 3A(3), the words from “for the purposes” to the end of the paragraph.</p> <p>In section 4(1)(e), the words “(as reduced under section 7(1) of the Local Government (Scotland) Act 1966)”.</p>
1976 c. 64.	Valuation and Rating (Exempted Classes) (Scotland) Act 1976.	In section 1(4), the words “In this subsection “rate” includes domestic water rates.”.

Status: Point in time view as at 25/09/1991.

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)

1978 c. 40.	Rating (Disabled Persons) Act 1978.	Section 7. In section 8(1), the definition of “rates”.
1980 c. 45.	Water (Scotland) Act 1980.	In section 9(6), the words “in respect of the premises supplied”. Section 39. Section 4 (3). In section 41(4), the words “premises occupied wholly as a dwelling house or”. Section 44. Section 45. Section 53(3). Section 57. In section 60(1), the words “the aggregate amount by reference to which” and the words “is to be determined”. Section 61(6). In section 109(1), the definitions of “domestic water rate” and “public water rate”.
1981 c. 23.	Local Government Provisions) (Scotland) Act 1981.	Section 2 to 4. Section 9, Part II. In Schedule 3, paragraphs 1, 11, 25, 27 and 35 and, in paragraph 36, the words “(the schedule mentioned in paragraph 35 above)”.
1982 c. 43.	Local Government and Planning (Scotland) Act 1982.	Sections 1 to 3. In Schedule 3, paragraphs 5 to 7, 18 to 20 and 43.
1984 c. 31.	Rating and Valuation (Amendment) (Scotland) Act 1984.	Sections 1 to 4. Schedule 1.

Status: Point in time view as at 25/09/1991.

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)*

1984 c. 54.	Roads (Scotland) Act 1984.	In section 1(7)(b), the words “either—(i)”, the word “or” where it second appears, and subparagraph (ii).
1987 c. 6.	Local Government Finance Act 1987.	Sections 13 and 14.

Status:

Point in time view as at 25/09/1991.

Changes to legislation:

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