

Status: Point in time view as at 27/09/2005.

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 (Scotland) Act 1987 (repealed).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)

SCHEDULES

^{F1}SCHEDULE 1

Sections 2 and 6.

Textual Amendments

- F1** Sch 1: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), **Sch.14** (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 1 by [S.I. 1993/575](#), **art. 2(d)**,Sch.

^{F4}SCHEDULE 1A

PERSONAL COMMUNITY CHARGE: EXEMPTION

Textual Amendments

- F4** Sch. 1A inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 35**

Persons in detention

- 1 (1) A person is exempt if—
- 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;
 - he is detained under paragraph 2 of Schedule 3 to the ^{M4}Immigration Act 1971 (deportation);
 - he is detained under [^{F5}Parts 5, 6 or 7 or sections 136 or 297 of the Mental Health (Care and Treatment) (Scotland) Act 2003 or sections 52D or 52M of the Criminal Procedure (Scotland) Act 1995] ; or
 - he is detained under a warrant issued under the ^{M5}Repatriation of Prisoners Act 1984.
- (2) This sub-paragraph applies to the following courts—
- a court in the United Kingdom; and
 - a Standing Civilian Court established under the ^{M6}Armed Forces Act 1976.
- (3) If a person is temporarily discharged under section 22 of the ^{M7}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.

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- (4) Sub-paragraph (1) above does not apply where the person is detained only under section 407 of the ^{M8}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 ^{M9}Army Act 1955, the ^{M10}Air Force Act 1955 or the ^{M11}Naval Discipline Act 1957; and
 - (b) such conditions as may be prescribed are fulfilled.

Textual Amendments

F5 Words in *Sch. 1A para. 1(1)(c)* substituted (27.9.2005) by *The Mental Health (Care and Treatment) (Scotland) Act 2003 (Modification of Enactments) Order 2005 (S.S.I. 2005/465)*, art. 2, **Sch. 1 para. 20(2)(a)**

Marginal Citations

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

Visiting forces

- 2 (1) A person is exempt if he has a relevant association with a visiting force.
- (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 ^{M12}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

M12 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 ^{M13}International Headquarters and Defence Organisations Act 1964.

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- (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

M13 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—
- [^{F6}(a) he is entitled to an invalidity pension under section 33, 40 or 41 of the Social Security Contributions and Benefits Act 1992;
 - (b) he is entitled to a severe disablement allowance under section 68 of that Act;]
 - (c)^{F7}
 - [^{F8}[^{F6}(e) he is entitled to unemployment supplement under Part I of Schedule 7 to that Act;]
 - (f) he is entitled to an unemployment allowance under—
 - (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).]
 - [^{F9}[^{F10}(g) he is entitled to an attendance allowance under section 64 of the Social Security Contributions and Benefits Act 1992;
 - (h) he is entitled to an increase of the weekly rate of his disablement pension under section 104 of that Act;]
 - (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.]

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- [he is entitled to the care component of a disability living allowance under ^{F11}(k) section 37ZB of the Social Security Act 1975 ^{F12} payable to him at the highest rate under subsection (4)(a) of that section or at the middle rate under subsection (4)(b) of that section;
- (l) he is entitled to a disability working allowance under section 20 of the Social Security Act 1986 ^{F13} for which the qualifying benefit is one falling within sub-paragraph (i), (ii) or (iii) of paragraph (a) of subsection (6B) of that section.]

[A person is severely mentally impaired if he has severe impairment of his intelligence ^{F14}(3) 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.

[Regulations under sub-paragraph (5) above may provide that, in the circumstances ^{F15}(6) 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 fulfilled
- may 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

- F6** Sch. 1A para. 4(2)(a)(b)(e) substituted for para. 4(2)(a)(b)(d)(e) (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para. 88(a)**.
- F7** Sch. 1A para. 4(2)(c) repealed by S.I. 1989/2234, **reg. 3(a)**
- F8** 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**)
- F9** Sch. 1A para. 4(2)(g)–(j) added by S.I. 1989/2234, **reg. 3(b)**
- F10** Sch. 1A para. 4(2)(g)(h) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para. 88(b)**.
- F11** Sch. 1A para. 4(2)(k)(l) inserted (1.4.1992) BY S.I. 1992/503, **reg.2**.
- F12** 1975 c.14; section 37ZB was inserted by the Disability Living Allowance and Disability Working Allowance Act 1991 (c.21), **section 1**.

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F13 1986 c.50; section 20 was relevantly amended by the Disability Living Allowance and Disability Working Allowance Act 1991, section 6.

F14 Sch. 1A para. 4(3) substituted by S.I. 1989/2234, **regs. 4, 5**

F15 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**

Children

[^{F16}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 [^{F17}Schedule 9 to the Social Security Contributions and Benefits Act 1992].]

Textual Amendments

F16 Sch. 1A para. 5 substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, **Sch. 6 para. 13**

F17 Words in Sch. 1A para. 5 substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para.89**.

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.

[^{F18}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.

[If such a person as is mentioned in sub-paragraph (1) above ceases to undertake such
^{F19}(1A) a course of education on or after 30th April 1992, he shall continue to be exempt until the start of the earlier of the following days—

- (a) 1st November 1992,
(b) his twentieth birthday.]

(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

- F18** Sch. 1A para. 6A inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:2), s. 145, Sch. 6 para. 14
- F19** Sch. 1A para. 6A(1A) inserted (6.3.1992) by Local Government Finance Act 1992 (c. 14), s. 101(2).

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 ^{M14}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

- M14** 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 ^{M15}National Health Service (Scotland) Act 1947 transferred to them by section 1(4)(c) of the ^{M16}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 ^{F20}section 25 (care and support services etc.) of the Mental Health (Care and Treatment) (Scotland) Act 2003],

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 ^{M17}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 ^{F21}independent health care service within the meaning of section 2(5) of the Regulation of Care (Scotland) Act 2001 (asp 9)] .
- (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 ^{M18}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 ^{M19}Social Work (Scotland) Act 1968.

Textual Amendments

F20 Words in Sch. 1A para. 9(2) substituted (27.9.2005) by The Mental Health (Care and Treatment) (Scotland) Act 2003 (Modification of Enactments) Order 2005 (S.S.I. 2005/465), art. 2, Sch. 1 para. 20(2)(b)

F21 Words in Sch. 1A para. 9(4) substituted (27.9.2005) by The Mental Health (Care and Treatment) (Scotland) Act 2003 (Modification of Enactments) Order 2005 (S.S.I. 2005/465), art. 2, Sch. 1 para. 20(2)(c)

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Marginal Citations

- M15** 1947 c. 27.
M16 1968 c. 49(81:3).
M17 1938 c. 73(113:3).
M18 1985 c. 69(61).
M19 1968 c. 49(81:3).

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.

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- (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;
 - (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 [^{F22}but are not part residential subjects].

Textual Amendments

F22 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 ^{M20}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

M20 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—

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- (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.

^{F23}(2)

- (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.

Textual Amendments

F23 Sch. 2 para. 1(2): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 2 para. 1(2) by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

Community charge demand notices

2 ^{F24}(1)

- (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

F24 Sch. 2 para. 2(1): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 2 para. 2(1) by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

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(4) modified by [Community Charges \(General Reduction\) Act 1991 \(c. 9, SIF 81:1\)](#), s. 3(4)(c).

[^{F25}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.]

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Textual Amendments

F25 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
 - [^{F26}(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

F26 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.
- ^{F27}(2)
- (3) [^{F28}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.
- (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—

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“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 [^{F29}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 [^{F30}reduction in that amount or instalment in consequence of any rebate [^{F31}in pursuance of the Social Security Act 1986 or community charge benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992]], 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 [^{F32}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,
- 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

Status: Point in time view as at 27/09/2005.

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) it is payable to a housing body under paragraph 5 below.
- [^{F33}(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 [^{F34}section 137(1) of the Social Security Contributions and Benefits Act 1992]) 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

- F27** 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**
- F28** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(a)**
- F29** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(b)(i)**
- F30** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(b)(ii)**
- F31** Words in Sch. 2 para. 4(7) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para. 90(a)**.
- F32** Words added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(c)**
- F33** 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)**
- F34** Words in Sch. 2 para. 4(12) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para. 90(b)**.

Modifications etc. (not altering text)

- C4** Sch. 2 para. 4 modified by S.I. 1991/856, **art. 4(5)**
- C5** Sch. 2 para. 4 modified by Community Charges (General Reduction) Act 1991 (c. 9, SIF 81:12), **s. 3(4)(d)**.
- C6** Sch. 2 para. 4(3) modified by S.I. 1991/856, **art. 4(2)**
- C7** Sch. 2 para. 4(6) modified by S.I. 1991/856, **art. 4(3)**
- C8** Sch. 2 para. 4(8) modified by S.I. 1991/856, **art. 4(4)**
- C9** Sch. 2 para. 4(9)(a) modified by S.I. 1991/856, **art. 4(6)**

Status: Point in time view as at 27/09/2005.

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)

[^{F35} Discounts and incentives

Textual Amendments

F35 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 ^{M21}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

M21 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 [^{F36}or by virtue of] this Schedule [^{F37}or of any of the authority's responsibilities as regards rebates [^{F38}in pursuance of the Social Security Act 1986 or community charge benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992]].
- (2) Arrangements under sub-paragraph (1) above may, without prejudice to the generality of that sub-paragraph—
- (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;

Status: Point in time view as at 27/09/2005.

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)

- (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.
- [^{F39}(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 [^{F38}in pursuance of the Social Security Act 1986 or community charge benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992.]]

Textual Amendments

- F36** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(7)(a)**
- F37** Words added by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(7)(b)**
- F38** Words in [Sch. 2 para. 5\(1\)\(7\)\(c\)](#) substituted (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 4, 7(2), **Sch. 2 para.91**.
- F39** [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)**

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 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—

Status: Point in time view as at 27/09/2005.

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) 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.
- [^{F40}(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 [^{F41}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, [^{F42}“regional community charges” and “district community charges” have] the same meaning as in paragraph 1 above.

Textual Amendments

- F40** 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\(8\)\(a\)](#)
- F41** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\), s. 137, Sch. 12 para. 36\(8\)\(b\)](#)
- F42** 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 [^{F43}(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) ^{F44} . . . , the sheriff, on an application by the levying authority accompanied by a certificate by them—
- (a) stating that the persons specified in the application
 - [^{F45}(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;

Status: Point in time view as at 27/09/2005.

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)

(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.

[^{F46}(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) [^{F47}an attachment;]

(b) an earnings arrestment;

(c) an arrestment and action of forthcoming or sale.

^{F48}(4)

(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 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.

Status: Point in time view as at 27/09/2005.

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)

Textual Amendments

- F43** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(9)(a)**
- F44** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**
- F45** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 36(9)(b)**
- F46** [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)**
- F47** [Sch. 2 para. 7\(3\)\(a\)](#) substituted (30.12.2002) by [Debt Arrangement and Attachment \(Scotland\) Act 2002 \(asp 17\)](#), ss. 61, 64(2), **Sch. 3 para. 18(2)** (with s. 63)
- F48** [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**

[^{F49} Deductions from income support]

Textual Amendments

- F49** [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)**

^{F50}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 [^{F51}Part VII of the Social Security Contributions and Benefits Act 1992]]—

- (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 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.

Status: Point in time view as at 27/09/2005.

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)

Textual Amendments

- F50** 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)**
- F51** Words in Sch. 2 para. 7A(1) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para.92**.

Expenses of recovery of community charges

- 8 (1) Subject to sub-paragraph (2) below and without prejudice to [^{F52}section 39(1) of the Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17)(expenses of attachment)] , 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.

Textual Amendments

- F52** Words in Sch. 2 para. 8(1) substituted (30.12.2002) by Debt Arrangement and Attachment (Scotland) Act 2002 (asp 17), ss. 61, 64(2), **Sch. 3 para. 18(3)** (with s. 63)

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.

[^{F53} Use of information

Textual Amendments

- F53** 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—
- (a) is obtained under any other enactment; and
 - (b) does not fall within any prescribed description of information which cannot be used.]

Status: Point in time view as at 27/09/2005.

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 3

Section 22.

REDUCTION OF COMMUNITY CHARGES

Parliamentary proceedings for reduction of personal community charges

F54₁

Textual Amendments

F54 Sch. 3 para. 1: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 3 para. 1 by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch.

Procedure prior to Parliamentary proceedings

F55₂

Textual Amendments

F55 Sch. 3 para. 2: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 3 para. 2 by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch.

Effect of approval of report

F56₃

Textual Amendments

F56 Sch. 3 para. 3: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 3 para. 3 by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch.

Provisions supplementary to paragraphs 1 to 3

F57₄

Textual Amendments

F57 Sch. 3 para. 4; the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 3 para. 4 by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch.

Redetermination of personal community charge

5 F58(1)

Status: Point in time view as at 27/09/2005.

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

- (2) 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.

Textual Amendments

F58 Sch. 3 para. 5(1): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\), s. 117\(2\)](#), [Sch.14](#) (with [s. 118\(1\)\(2\)\(4\)](#) and saving in [s. 118\(3\)](#)) was brought into force (1.4.1993) as regards Sch. 3 para. 5(1) by [S.I. 1993/575, art. 2\(d\)](#),Sch.

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

F59⁷

Textual Amendments

F59 Sch. 3 para. 7: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\), s. 117\(2\)](#), [Sch.14](#) (with [s. 118\(1\)\(2\)\(4\)](#) and saving in [s. 118\(3\)](#)) was brought into force (1.4.1993) as regards Sch. 3 para. 7 by [S.I. 1992/575, art. 2\(d\)](#),Sch.

Status: Point in time view as at 27/09/2005.

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

- [^{F60}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

F60 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 ^{M22}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 27/09/2005.

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

M22 1973 c. 65

SCHEDULE 5

Section 25.

WATER AND SEWERAGE CHARGES

PART 1

CHARGES FOR WATER SERVICES

F61 1

Textual Amendments

F61 Sch. 5 para. 1: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), **Sch. 14** (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 1 by S.I. 1993/575, **art. 2(d)**, Sch. (with saving in art. 5(b))

Estimation and apportionment of expenditure

F62 2

Textual Amendments

F62 Sch. 5 para. 2: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), **Sch. 14** (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 2 by S.I. 1992/2183, **art. 2(d)**, Sch. (with art. 3).

F63 3

Textual Amendments

F63 Sch. 5 para. 3: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), **Sch. 14** (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 3 by S.I. 1992/2183, **art. 2(d)**, Sch. (with art. 3).

F64 4

Textual Amendments

F64 Sch. 5 para. 4: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), **Sch. 14** (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 4 by S.I. 1992/2183, **art. 2(d)**, Sch. (with art. 3).

Status: Point in time view as at 27/09/2005.

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)

Direct charges

F65 5

Textual Amendments

F65 Sch. 5 para. 5: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 5 by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

Community water charges

F66 6

Textual Amendments

F66 Sch. 5 para. 6: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 6 by [S.I. 1993/575](#), [art. 2\(5\)](#), Sch. (with saving in art. 5(b))

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—
- (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 [^{F67}and]
 - [^{F68}(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

F67 Word added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 26](#)

F68 Sch. 5 para. 8(c) added by [Local Government and Housing Act 1989 \(c. 42, SIF 81:2\)](#), s. 145, [Sch. 6 para. 26](#)

Status: Point in time view as at 27/09/2005.

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)

Determination of community water charges

F69⁹

Textual Amendments

F69 Sch. 5 para. 9: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 9 by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

F70¹⁰

Textual Amendments

F70 Sch. 5 para. 10: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 10 by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

11 Subject to paragraphs 7 and 8 above, the provisions of Part II of and [^{F71}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

F71 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

F72¹²

Textual Amendments

F72 Sch. 5 para. 12: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 12 by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

PART II

CHARGES FOR SEWERAGE SERVICES

F73¹³

Textual Amendments

F73 Sch. 5 para. 13: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 13 by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

Status: Point in time view as at 27/09/2005.

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)

Estimation and apportionment of expenditure

F74 14

Textual Amendments

F74 Sch. 5 para. 14: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 14 by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

F75 15

Textual Amendments

F75 Sch. 5 para. 15: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 15 by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

F76 16

Textual Amendments

F76 Sch. 5 para. 16: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 16 by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F77 17

Textual Amendments

F77 Sch. 5 para. 17: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 17 by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

F78 18

Textual Amendments

F78 Sch. 5 para. 18: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 18 by [S.I. 1992/2183](#), [art. 2\(d\)](#), Sch. (with art. 3).

Non-domestic sewerage rate

F79 19

Status: Point in time view as at 27/09/2005.

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)

Textual Amendments

F79 Sch. 5 para. 19: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 19 by S.I. 1992/2183, [art. 2\(d\)](#), Sch. (with art. 3).

F80 19A

Textual Amendments

F80 Sch. 5 para. 19A: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 19A by S.I. 1993/575, [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F81 20

Textual Amendments

F81 Sch. 5 para. 20: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 20 by S.I. 1993/575, [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F82 21

Textual Amendments

F82 Sch. 5 para. 21: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 21 by S.I. 1992/2183, [art. 2\(d\)](#), Sch. (with art. 3).

F83 22

Textual Amendments

F83 Sch. 5 para. 22: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 22 by S.I. 1993/575, [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F84 23

PART III

MISCELLANEOUS PROVISIONS

Accounts

Status: Point in time view as at 27/09/2005.

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)

Textual Amendments

F84 Sch. 5 para. 23: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 23 by S.I. 1993/575, [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F85}24

Textual Amendments

F85 Sch. 5 para. 24: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 para. 24 by S.I. 1993/575, [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

Tariff of charges

^{F86}25

Textual Amendments

F86 Sch. 5 para. 25: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch. 14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.10.1992) as regards Sch. 5 para. 25 by S.I. 1992/2183, [art. 2\(d\)](#),Sch. (with art. 3).

^{F87}26

Textual Amendments

F87 Sch. 5 para. 26: the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 119(2), [Sch.14](#) was brought into force (1.4.1993) as regards Sch. 5 para. 26 by S.I. 1993/575, [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F88}**PART IV**

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

Textual Amendments

F88 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by S.I. 1993/575, [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F89}27

Status: Point in time view as at 27/09/2005.

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)

Textual Amendments

F89 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F9028

Textual Amendments

F90 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F9129

Textual Amendments

F91 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F9230

Textual Amendments

F92 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F9331

Textual Amendments

F93 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F9432

Textual Amendments

F94 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F9533

Status: Point in time view as at 27/09/2005.

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)

Textual Amendments

F95 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F96}34

Textual Amendments

F96 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F97}35

Textual Amendments

F97 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F98}36

Textual Amendments

F98 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F99}37

Textual Amendments

F99 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F100}38

Textual Amendments

F100 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#),Sch. (with saving in art. 5(b))

^{F101}39

Status: Point in time view as at 27/09/2005.

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)

Textual Amendments

F101 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F102 40

Textual Amendments

F102 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F103 41

Textual Amendments

F103 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F104 42

Textual Amendments

F104 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F105 43

Textual Amendments

F105 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F106 44

Textual Amendments

F106 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F107 45

Status: Point in time view as at 27/09/2005.

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)

Textual Amendments

F107 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F108 46

Textual Amendments

F108 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F109 47

Textual Amendments

F109 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F110 48

Textual Amendments

F110 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

F111 49

Textual Amendments

F111 Sch. 5 Part IV (paras. 27-49): the repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#), s. 117(2), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3)) was brought into force (1.4.1993) as regards Sch. 5 Part IV by [S.I. 1993/575](#), [art. 2\(d\)](#), Sch. (with saving in art. 5(b))

SCHEDULE 6

Section 34.

REPEALS

Chapter	Short title	Extent of repeal
1926 c. 47.	Rating (Scotland) Act 1926.	Section 14(2) and (3).

Status: Point in time view as at 27/09/2005.

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)

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.	<p>In section 6(1), the words “the gross annual value,”.</p> <p>Sections 6(2) to (7).</p> <p>In section 6(8), the words from “, other than” to “this section,”.</p> <p>In section 6(9), the words “under subsection (6) or” and “, as the case may be”.</p> <p>Section 6(11).</p> <p>In section 7(1), the words “and dwelling houses occupied in connection therewith”.</p> <p>Section 7(4) to (8).</p> <p>In section 7A(1), the words “and dwelling houses occupied in connection therewith”.</p> <p>Section 7A(4).</p> <p>In section 43(1), the definition of “gross annual valuation” and, in the definition of “rate”, the words “, charge and assessment”.</p> <p>Schedule 1.</p>
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.	<p>Sections 7(1) and (2), and 9.</p> <p>In section 10(1) the words “subsection (6) or” and the words “, as the case may be,”.</p> <p>In section 15(1A)(b), the words “section 6(2) or, as the case may be,” and the words “gross and net annual”.</p> <p>Section 26(1).</p>

Status: Point in time view as at 27/09/2005.

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 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”. Schedule 1.
1968 c. 47.	Sewerage (Scotland) Act 1968.	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. 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.	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”. In section 2, in subsection (1) (e), the words “under section 6(7) or 7(7) of the Valuation and Rating

Status: Point in time view as at 27/09/2005.

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)

		(Scotland) Act 1956,” and, in subsection (2)(c), subparagraph (i) and the words “(ii) in any other case”.
		In section 16, the words “, subject to section 18 of the Local Government (Miscellaneous Provisions) (Scotland) Act 1981,”.
		In section 37(1), in the definition of “material change of circumstances”, the words “gross or”.
1976 c. 15.	Rating (Caravan Sites) Act 1976.	Section 3(6), (7) and (10).
		In paragraph (a) of section 3A(3), the words from “for the purposes” to the end of the paragraph.
		In section 4(1)(e), the words “(as reduced under section 7(1) of the Local Government (Scotland) Act 1966)”.
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.”.
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.

Status: Point in time view as at 27/09/2005.

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 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.
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 27/09/2005.

Changes to legislation:

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