



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 (Scotland) Act 1987 (repealed)

1987 CHAPTER 47

PART II

COMMUNITY CHARGES

Personal Community Charge

8 Liability for personal community charge.

- (1) Subject to the following provisions of this section, any person [^{F1}who is, at any time in a financial year—
- (a) aged 18 or over;
 - (b) solely or mainly resident in the area of a local authority; and
 - (c) not exempt from liability under subsection (8) below,
- shall be liable to pay, in respect of that time,] the personal community charge determined by that authority in respect of that year.
- [^{F2}(2) Notwithstanding subsection (1) above, and subsection (8) below, a person's liability to pay the personal community charge in respect of any time in a financial year shall subsist until the date on which the deletion of the entry in the register in respect of such liability takes effect.]
- (4) For the purposes of this section, a person undertaking a full-time course of education shall be regarded as being solely or mainly resident in the area of the local authority in which he is resident during term time for the purpose of undertaking the course, until he ceases to undertake the course.
- (5) A person undertaking a full-time course of education shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Section 8. (See end of Document for details)

- [^{F3}(5A) The Secretary of State may, by regulations made under this subsection—
- (a) require such educational establishments as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of education provided by the establishment a certificate containing such particulars as may be prescribed;
 - (b) require such educational establishments as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the establishment.]
- (6) The—
- (a) meanings of [^{F4}“educational establishment”,]“full-time course of education”, “person undertaking a full-time course of education”, “term time” and “ceases to undertake the course”; and
 - (b) manner in which the registration officer shall determine when a person ceases to undertake such a full-time course of education,
- shall be such as may be prescribed.
- [^{F5}(6A) Subsections (4) and (5) above shall not apply to persons undertaking a full-time course of nursing education, but such a person shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.
- (6B) The Secretary of State may, by regulations made under this subsection—
- (a) require such bodies as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of nursing education a certificate containing such particulars as may be prescribed; and
 - (b) require such bodies as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the body.
- (6C) References in subsections (6A) and (6B) above to a full-time course of nursing education, a person undertaking such a course and to ceasing to undertake such a course shall be construed in such manner as may be prescribed.]
- (7) Persons who—
- (a) are married to each other and live together; or
 - (b) being a man and a woman, live together as if they were husband and wife,
- shall [^{F6} notwithstanding that they are not otherwise liable under this Act for a personal community charge,] be jointly and severally liable for the personal community charges, relating to the period during which they live together, for which [^{F7} either] of them is liable.
- [^{F8}(8) A person is exempt from liability to pay the personal community charge in respect of any time in a financial year if he is, at that time, a person such as is described in Schedule 1A to this Act.]

Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Section 8. (See end of Document for details)

Textual Amendments

- F1** Words substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(2)**
- F2** S. 8(2) substituted for s. 8(2)(3) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(3)**
- F3** S. 8(5A) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(4)**
- F4** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(5)**
- F5** S. 8(6A)–(6C) inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(6)**
- F6** Words inserted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(7)(a)**
- F7** Word substituted by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 137, **Sch. 12 para. 18(7)(b)**
- F8** S. 8(8) substituted for s. 8(8)(9) by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 129

Textual Amendments applied to the whole legislation

- F1** Act repealed (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(2), 119(2)(e), **Sch.14** (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a saving for Sch. 2 para. 7A (16.8.1993) by S.I. 1993/1780, **art. 2** and subject to amendments (11.6.1996) by 1995 c. 18, s. 41(4), **Sch. 2 para. 10**; S.I. 1996/1509, **art. 2, Sch.** and (29.11.1999 for specified purposes, otherwise *prosp.*) by 1998 c. 14, ss. 86(1), 87(2), **Sch. 7 para. 15**; S.I. 1999/3178, **art. 2(1)(a)(2)** (subject to transitional provisions in **Schs. 21-23**)
- The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by S.I. 1992/818, **para. 2(b), Sch.**
- The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.10.1992) as regards ss. 3A, 9, 10(7A), 11B, 28, Sch. 2 paras. 1(2), 2(1), Sch. 5 paras. 2-5, 9, 10, 14, 15, 17, 18, 19, 21, 25 by S.I. 1992/2183, **art. 2(d), Sch.** (with savings in **art. 3**)
- The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1993) as regards ss. 1-7, 14, 18(2A), 20(10), 25(1)(3), words in s. 26(1), ss. 26(2), 27, 33, Sch. 1, Sch. 3 paras. 1-4, 5(1), 7, Sch. 5 paras. 1, 6, 12, 13, 16, 19A, 20, 22-24, 26-49 by S.I. 1993/575, **art. 2, Sch.** (with savings in **arts. 4, 5(b)**)

Status:

Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), Section 8.