

Status: Point in time view as at 27/11/2003.

Changes to legislation: Local Government and Housing Act 1989, Cross Heading: Exemption from personal community charge is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 6

AMENDMENT OF SCOTTISH ENACTMENTS

Exemption from personal community charge

12 In paragraph 4 of Schedule 1A to the Abolition of Domestic Rates Etc.(Scotland) Act 1987 (exemption of the severely mentally impaired) there shall be added at the end the following sub-paragraphs—

“(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 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.”

13 For paragraph 5 of Schedule 1A to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (exemption of person in respect of whom another is entitled to child benefit) there shall be substituted the following paragraph—

“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.”

14 After paragraph 6 of Schedule 1A to the ^{M1}Abolition of Domestic Rates Etc. (Scotland) Act 1987 there shall be inserted the following paragraph—

“6A (1) A person is exempt if—

(a) he is aged under 20;

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- (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.”

Marginal Citations

M1 1987 c. 47.

- 15 In paragraph 12(c) of Schedule 1A to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (exemption for persons residing in premises subject to non-domestic rates) there shall be added at the end “ but are not part residential subjects ”.

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