
STATUTORY INSTRUMENTS

1991 No. 382 (S.37)

**LOCAL, GOVERNMENT, SCOTLAND
RATING AND VALUATION
COMMUNITY CHARGES, SCOTLAND**

The Local Government (Non-Domestic District
Rates and District Community Charges)
(Scotland) Amendment Regulation 1991

<i>Made</i>	- - - -	<i>28th February 1991</i>
<i>Laid before Parliament</i>		<i>1st March 1991</i>
<i>Coming into force</i>	- -	<i>4th March 1991</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 110(2) and (3) and 111 of the Local Government (Scotland) Act 1973(1), the said section 111 as read with section 9(1) of the Local Government (Financial Provisions) (Scotland) Act 1963(2), sections 11B(3), 26(1) and 31(3) of, and paragraph 6 of Schedule 2 to, the Abolition of Domestic Rates Etc. (Scotland) Act 1987(3) and of all other powers enabling him in that behalf, and after consultation, as required by the said section 111, with such associations of local authorities as appear to him to be concerned, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Local Government (Non-Domestic District Rates and District Community Charges)(Scotland) Amendment Regulations 1991 and shall come into force on 4th March 1991.

Interpretation

2. In these Regulations—

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- (1) 1973 c. 65; section 110 was amended by the Abolition of Domestic Rates Etc (Scotland) Act 1987 (c. 47), Schedule 1, paragraph 29; section 111 was relevantly amended by the Abolition of Domestic Rates Etc. (Scotland) Act 1987, Schedule 1, paragraph 30, and Schedule 6.
- (2) 1963 c. 12; section 9(1) was amended by the Local Government (Scotland) Act 1973, Schedule 9, paragraph 54(a).
- (3) 1987 c. 47; section 11B was inserted by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 21; section 26(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made; paragraph 6 was amended by the Local Government Finance Act 1988, Schedule 12, paragraph 36(8).

“the principal Regulations” means the Local Government (Non-Domestic District Rates and District Community Charges) (Scotland) Regulations 1988(4).

Amendment of principal Regulations

3. Regulation 2 of the principal Regulations (interpretation) shall be amended as follows—

(a) after the definition of “the 1987 Act”, shall be inserted the following definitions:—

““non-domestic rate” shall be construed, in relation to the financial year 1989-90, as referring to the non-domestic rate determined by a local authority under section 3 of the 1987 Act(5) and, in relation to the financial year 1990-91 and any subsequent financial year, as referring to the non-domestic rate prescribed for the local authority under section 3A of that Act(5) and cognate expressions shall be construed accordingly;

“prior rates” means any rate determined by a local authority under section 108 of the 1973 Act(6) in respect of any financial year prior to the financial year 1989-90;

“relevant financial year” means the financial year 1990-91 and any subsequent financial year.”;and

(b) at the end the full stop shall be deleted and there shall be inserted the following:—

“; and

(c) a class of premises, in relation to any premises subject to the standard community charge, means—

(i) where the premises are in a specified class within the meaning of section 10(7) of the 1987 Act(7), that class; or

(ii) where the premises are not in such a specified class, the class of premises which are not in any specified class.”.

4. In regulation 3 of the principal Regulations (the amount due by a regional council to a district council in respect of the non-domestic district rate), there shall be substituted—

(a) for the words “in respect of the non-domestic district rate determined by that district council for the financial year 1989-90 and each subsequent financial year” the words “in respect of the non-domestic district rate for a financial year”; and

(b) for the definitions of D and E, the following words:—

“D is the non-domestic district rate for that year; and

E is the non-domestic regional rate for that year.”

5. Regulation 4 of the principal Regulations (gross rate income produced in the district of a district council for any financial year) shall be amended by deleting the word “and” at the end of paragraph (e) and, at the end of paragraph (f), deleting the fullstop and inserting the following:—

“; and

(g) any amount recovered by the rating authority in that financial year in respect of prior rates, including any amount previously written off as irrecoverable.”.

(4) [S.I. 1988/1963](#)

(5) Section 3A of the 1987 Act was substituted for section 3 of that Act on 1st December 1989 in relation to the financial year 1990-91 and any subsequent financial year by virtue of the Local Government and Housing Act 1989 (c. 42) section 140 and [S.I. 1989/2180](#).

(5) Section 3A of the 1987 Act was substituted for section 3 of that Act on 1st December 1989 in relation to the financial year 1990-91 and any subsequent financial year by virtue of the Local Government and Housing Act 1989 (c. 42) section 140 and [S.I. 1989/2180](#).

(6) Section 108 of the 1973 Act was repealed on 14th September 1987 by the 1987 Act, Schedule 6 and [S.I. 1987/1489](#).

(7) [1987 c. 47](#); section 10(7) was amended by the Local Government and Housing Act 1989, section 142.

6. Regulation 5 of the principal Regulation (deductions to be made from the gross rate income produced in the district of a district council for any financial year) shall be amended by deleting the word “and” at the end of paragraph (a) and, at the end of paragraph (b), deleting the full stop and inserting the following:—

“; and

- (c) the amount of any repayment made in that financial year of any prior rates under any of the statutory provisions or rule of law referred to in paragraph (a) above and any interest paid on such amounts in terms of section 9A of the 1975 Act⁽⁸⁾; and
- (d) the amount of any prior rates which is written off in that financial year by the rating authority as irrecoverable.”.

7. In regulations 11 to 13 of the principal Regulations, there shall be substituted for the words “for any financial year” wherever they occur, the words “for the financial year 1989-90”.

8. After regulation 13 of the principal Regulations, there shall be inserted the following regulations:—

“District standard community charge for relevant financial years

13A. The amount produced in a district by the district standard community charge for any relevant financial year shall be ascertained by aggregating the amounts produced in a district by the district standard community charge for that year in respect of all the premises in that district in respect of which the standard community charge for that year is payable or would have been payable but for section 30(3) of the 1987 Act⁽⁹⁾, as ascertained in accordance with regulation 13B below.

13B. The amount produced in a district by the district standard community charge for any relevant financial year in respect of any of the premises mentioned in regulation 13A above shall be ascertained in accordance with the following formula:—:

$$A = (B - C) \times \frac{D}{(D + E)}$$

where—

A is the amount produced in the district by the district standard community charge for that year in respect of those premises;

B is the gross standard community charge income produced in the district for that year in respect of those premises calculated in accordance with regulation 13C below;

C is the aggregate of the deductions specified in regulation 13D below to be made from the gross standard community charge income for that year in respect of those premises;

D is the district standard community charge for that year in respect of the class of premises in which those premises are included; and

E is the regional standard community charge for that year in respect of the class of premises in which those premises are included.

13C. For the purposes of the definition of B in regulation 13B above, the gross standard community charge income produced in the district for any relevant financial year—

(8) 1975 c. 30; section 9A was inserted by the Local Government Finance Act 1988, Schedule 12, paragraph 13.

(9) Section 30(3) was amended by the Local Government Finance Act 1988, Schedule 12, paragraph 34.

- (a) in respect of any premises in the district in respect of which the standard community charge for that year is payable shall be calculated by aggregating the following amounts:—
 - (i) the total amount of the regional and district standard community charges for that year for which payment has been demanded by or on behalf of the levying authority in respect of those premises;
 - (ii) the amount of any interest and surcharge payable under section 18(3) of the 1987 Act on the amount referred to in sub-paragraph (i) above; and
 - (iii) any amount of the amount referred to in sub-paragraphs (i) and (ii) above which is recovered by the levying authority after being written off as irrecoverable; and
- (b) in respect of any premises in the district in respect of which the standard community charge for that year would have been payable but for section 30(3) of the 1987 Act, shall be the amount of any contribution made by the Crown in respect of those premises for that year.

13D. For the purposes of the definition of C in regulation 13B above, the deductions to be made from the gross standard community charge income for any relevant financial year in respect of the premises mentioned in that regulation are as follows:—

- (a) the amount of the repayment of any amount referred to in regulation 13C(a)(i) above made under paragraph 9 of Schedule 2 to the 1987 Act; and
- (b) the amount of any amount referred to in regulation 13C(a)(i) or (ii) above which is written off by the levying authority as irrecoverable.”.

St Andrew’s House,
Edinburgh
28th February 1991

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend the Local Government (Non-Domestic Rates and District Community Charges) (Scotland) Regulations 1988 (S.I. 1988/1963) (“the principal Regulations”).

They amend the provisions in the principal Regulations providing for the calculation of the amount payable by a regional council to a district council in respect of the non-domestic district rate for the financial year 1989-90 and subsequent years. Some of the amendments are consequential upon section 3A of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) (“the 1987 Act”, as inserted by section 140 of the Local Government and Housing Act 1989 (c. 42) (“the 1989 Act”), which made provision for the non-domestic rates to be prescribed by the Secretary of State rather than determined by local authorities (regulations 3 and 4). The amendments also make provision for taking into account any amount received, repaid or written off in the financial year in question in respect of rates for any financial year prior to 1989-90 (regulations 5 and 6).

These Regulations also amend the provisions in the principal Regulations providing for the calculation of the amount payable by a regional council to a district council in respect of the district standard community charge for the financial year 1990-91 and subsequent financial years. These amendments are consequential upon the amendments made to section 10 of the 1987 Act by section 142 of the 1989 Act, which made provision for different standard community charge multipliers to be determined by regional and district councils in respect of different classes of premises subject to be payable in respect of such premises (regulations 7 and 8).