
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the administration and enforcement of council tax and the council water charge in Scotland under the Local Government Finance Act 1992 and for related matters.

Part I (regulation 1) deals with citation, commencement and interpretation.

Part II (regulations 2 to 5) is concerned with the giving, obtaining and use of information relevant to council tax or the council water charge. Regulation 2 places an obligation on persons to provide information which is sought by a levying authority for the purpose of ascertaining who is the liable person in relation to a dwelling. Regulation 3 provides for the exchange of information between levying authorities and between those authorities and billing authorities in England and Wales.

Part III (regulations 6 to 10) relates primarily to exempt dwellings. Regulation 6 makes provision for cases where, because a dwelling is exempt or because no council tax or council water charge is for other reasons payable in respect of it, no demand notice will be issued under Part V of the Regulations. It requires information to be given by levying authorities as to the valuation band in which the dwelling has been placed, tax and charge levels for the financial year commencing on 1st April 1993 and other matters. Regulation 7 requires levying authorities to take reasonable steps to ascertain whether dwellings in their area are chargeable or exempt and regulation 8 provides for the assumptions which they are required to make after taking such steps. Regulation 9 requires authorities to notify persons of the assumptions made in their case. Regulation 10 requires persons who have received a notification that their dwelling is being treated as exempt to notify their levying authority when they have reason to believe that it is not, or is no longer, exempt.

Part IV (regulations 11 to 15) relates to discounts. Regulations 12 to 15 make similar provision in relation to discounts as is made in relation to exempt dwellings under regulations 7 to 10.

Part V (regulations 16 to 27 and Schedule 1) is principally concerned with the billing of persons liable to pay council tax or the council water charge. Regulations 17 to 21 and 23 and Schedule 1 require levying authorities to serve demand notices each year on liable persons and specify how sums payable under such notices are to be calculated (and, where applicable, subsequently adjusted) and when instalment payments under certain such notices are to be made. Regulation 22 enables a levying authority, where an instalment has not been paid by the due date, to serve a reminder notice on the taxpayer and the unpaid balance of the council tax and council water charge for the year will become payable if the unpaid instalment is not then paid in accordance with the reminder notice. Regulations 24 and 25 make provision for reduced amounts to be accepted in certain circumstances where there are lump sum or non-cash payments. Regulation 26 provides for the collection of penalties and regulation 27 for the final adjustment of sums payable under notices given in terms of the Regulations.

Part VI (regulations 28 and 29 and Schedule 2) prescribes certain matters which must be contained in all demand notices given under the Regulations and other matters which must be contained in such demand notices except insofar as already notified.

Part VII (regulations 30 and 31) is concerned with enforcement. Regulation 30 lists the particulars which must be contained in any certificate from a levying authority accompanying their application for a summary warrant. Regulation 31 places a debtor against whom a summary warrant or a decree has been granted under an obligation to provide certain information to the levying authority.