
STATUTORY INSTRUMENTS

1992 No. 1332

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

PART IV

DISCOUNTS

Interpretation of Part IV

11. In this Part, any reference to any calculation of the chargeable amount includes a reference to any estimate of the amount.

Ascertainment of entitlement to discount

12. A levying authority shall, before making any calculation for the purposes of Part V of these Regulations of the chargeable amount in respect of any dwelling in their area, take reasonable steps to ascertain whether that amount is subject to any discount under section 79 of the Act or under that section as read with paragraph 11 of Schedule 11 to the Act and, if so, the amount of that discount.

Assumptions as to discount

13.—(1) Where a levying authority, having taken such steps as are referred to in regulation 12, have no reason to believe that the chargeable amount for the financial year concerned is subject to a discount, they shall assume, in making any calculation of the chargeable amount for the purposes of Part V of these Regulations, that the chargeable amount is not subject to any discount.

(2) Where a levying authority, having taken such steps as are referred to in regulation 12, have reason to believe that the chargeable amount for the financial year concerned is subject to a discount of a particular amount, they shall assume, in making any such calculation as is mentioned in paragraph (1), that the chargeable amount is subject to a discount of that amount.

Notification of discount assumptions

14.—(1) Subject to paragraphs (3) to (5), as soon as reasonably practicable after a levying authority have made such an assumption as is mentioned in regulation 13(2), they shall by notice inform the relevant person of the assumption made in his case.

(2) Subject to paragraph (4), a levying authority shall supply with any such notice a statement—

- (a) of the basis on which the authority assumed that the chargeable amount was or should be subject to a discount; and
- (b) summarising the contents of regulation 15 and advising the relevant person that a penalty of £50 may be imposed on him under paragraph 2(2) of Schedule 3 to the Act if he fails to comply with the obligation contained in that regulation.

(3) Where there is more than one relevant person, nothing in paragraph (1) shall require a notice to be served on more than one of them.

(4) Information need not be given under this regulation insofar as it would be repetitive of information already given to a relevant person under these Regulations.

(5) No notice under paragraph (1) need be served as regards a dwelling if the only relevant person is a housing body.

(6) In this regulation, “relevant person” means a person who is liable (whether solely or jointly and severally with another person or persons) to pay to the authority the chargeable amount in respect of which the assumption in question is made, and includes a person who in the opinion of the authority will be so liable.

Correction of discount assumptions

15.—(1) Subject to paragraph (3), where a person—

- (a) has been informed of an assumption under regulation 13(2) made in his case; and
- (b) at any time before the end of the financial year following the financial year in respect of which the assumption is made, has reason to believe that the chargeable amount is not in fact subject to any discount, or is subject to a discount of a smaller amount;

he shall, within the period of 21 days beginning on the day on which he first has reason so to believe, notify the authority in writing of his belief.

(2) For the purposes of paragraph (1), the fact that the person concerned has wholly or partly discharged his liability to pay the amount shall be ignored.

(3) The duty to notify specified in paragraph (1) may be discharged, in respect of all persons who are jointly and severally liable to pay the chargeable amount and who have been informed as specified in sub-paragraph (a) of that paragraph, by one of those persons providing the notification on behalf of all of them.