
STATUTORY INSTRUMENTS

1992 No. 1332

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

PART VII

ENFORCEMENT

Certificates with application for a summary warrant

30.—(1) For the purposes of paragraph 2(2) of Schedule 8 to the Act, the certificate from a levying authority accompanying their application for a summary warrant shall contain the following particulars:—

- (a) a statement that the persons specified in the application have not paid sums falling within sub-paragraph (1) of paragraph 1 of that Schedule;
- (b) a statement that the authority have served a notice (“a final notice”) on each such person requiring him to make payment of the amount due by him within the period of 14 days beginning with the day on which the notice was served;
- (c) a statement that that period of 14 days has expired without full payment of the said amount;
- (d) a statement that, in respect of each of the persons specified in the application, either—
 - (i) that period of 14 days has expired without the person having served a written notice on the authority under subsection (4) of section 81 of the Act stating that he is aggrieved by a matter which is one of those specified in subsection (1) of that section and which is relevant to the requirement contained in the final notice; or
 - (ii) where such a notice has been served by a person, the authority have notified him in writing as specified in paragraph (a) or (b) of subsection (7) of that section or the period of two months specified in paragraph (c) of that subsection has expired; and
- (e) specification of the amount due and unpaid by each such person.

(2) For the avoidance of doubt, where two or more persons are jointly and severally liable to pay to a levying authority a sum falling within sub-paragraph (1) of paragraph 1 of Schedule 8 to the Act, nothing in paragraph (1) above shall preclude the authority from seeking the granting of a warrant—

- (a) which shows those persons as jointly and severally liable for that sum; or
- (b) which shows them as individually liable for that sum.

Duty of debtor to supply information

31.—(1) Where, under Schedule 8 to the Act, a summary warrant or a decree in an action for payment has been granted, the debtor against whom it was granted shall, during such time as the amount in respect of which the warrant or decree was granted remains wholly or partly unpaid, be under a duty to supply, in accordance with paragraph (5), relevant information to the levying authority on whose application the warrant or decree was granted.

- (2) Relevant information is such information as fulfils the following conditions:—
- (a) it is in the debtor’s possession or control;
 - (b) the levying authority request him by notice to supply it; and
 - (c) it falls within paragraph (3).
- (3) Information falls within this paragraph if it is specified in the notice mentioned in sub-paragraph (b) of paragraph (2) and is information as to—
- (a) the name of any employer of the debtor;
 - (b) the address of the employer’s premises at or from which the debtor works;
 - (c) where there are in Scotland no such premises, the address of any one place of business of the employer within Scotland;
 - (d) the national insurance number of the debtor;
 - (e) the name of any bank having a place of business in Great Britain with which the debtor maintains an account (either in his own name or in the names of himself and another person or persons);
 - (f) the address of the office at which any such account is maintained and, if that office is outside Scotland, the address of the principal office in Scotland, or (if none) in Great Britain, of the bank in question;
 - (g) the number of any such account;
 - (h) the name and address of any other person or persons who are jointly and severally liable with the debtor to make payment of the whole or any part of the amount in respect of which the warrant or decree was granted.
- (4) In paragraph (3), “bank” means any institution authorised under the Banking Act 1987⁽¹⁾, the National Savings Bank or a building society incorporated (or deemed to be incorporated) under the Building Societies Act 1986⁽²⁾.
- (5) Information must be supplied in writing within 14 days of the day on which the request is made by the levying authority.

(1) 1987 c. 22.
(2) 1986 c. 53.