
STATUTORY INSTRUMENTS

1992 No. 3290 (S.264)

COUNCIL TAX, SCOTLAND

WATER SUPPLY, SCOTLAND

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

Made - - - - 16th December 1992
Laid before Parliament 29th December 1992
Coming into force - - 19th January 1993

The Secretary of State, in exercise of the powers conferred on him by sections 113(1) and 116(1) of, and paragraphs 1(1), 2(2), 3, 8 to 10 and 12 of Schedule 2 to, the Local Government Finance Act 1992⁽¹⁾ and those paragraphs as read with paragraph 11 of Schedule 11 to that Act and with the Council Water Charge (Scotland) Regulations 1992⁽²⁾ made thereunder, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 1992 and shall come into force on 19th January 1993.

(2) In these Regulations, “the principal Regulations” means the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992⁽³⁾.

Regulation 3 of the principal Regulations

2.—(1) Regulation 3 of the principal Regulations shall be amended in accordance with the following provisions of this regulation.

(2) In paragraph (1)—

(a) after the word request, there shall be inserted “- (a)”; and

(b) after the words “paragraph (2)”, there shall be inserted the following:—

“; or

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.

(2) S.I.1992/1203.

(3) S.I.1992/1332.

- (b) a person mentioned in paragraph (3B) to supply to them such information as is specified in the notice and does not fall within paragraph (3A)”.
- (3) In paragraph (3)—
- (a) for the words “paragraph (1)”, there shall be substituted the words “paragraph (1)(a)”;
- (b) sub-paragraph (e) shall be deleted.
- (4) After paragraph (3), there shall be inserted the following paragraphs:—
- “(3A) Information falls within this paragraph if it consists of other than—
- (a) the name, address and any past or present place of residence of any person;
- (b) the dates during which he is known or thought to have resided at that place;
- (c) information relevant to the status of any person as an exempt individual; and
- (d) the days on which any person was an exempt individual.
- (3B) The person referred to in paragraph (1)(b) is any community charges registration officer.”.
- (5) After paragraph (6), there shall be inserted the following paragraph:—
- “(6A) The references to an exempt individual in paragraph (3A) shall be construed—
- (a) as regards any period during which the sole or main residence of the person concerned is or was in England or Wales, in accordance with section 2 of, and Schedule 1 to, the Local Government Finance Act 1988(4); and
- (b) as regards any period during which a person was solely or mainly resident in Scotland, in accordance with section 8(8) of, and Schedule 1A to, the Abolition of Domestic Rates Etc. (Scotland) Act 1987(5).”.
- (6) In paragraph (7), for the words “sub-paragraph (e) of paragraph (3)” there shall be substituted the words “paragraph (3B)”.

Regulation 6 of the principal Regulations

3. In regulation 6(7)(a)(i) of the principal Regulations, there shall be inserted after the words “exempt dwelling” the words “(other than a dwelling which is exempt by virtue of paragraph 18 or 21 of the Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992(6))”.

Regulation 9 of the principal Regulations

4. For sub-paragraph (b) of regulation 9(4) of the principal Regulations, there shall be substituted the following sub-paragraph:—

- “(b) the levying authority have made an assumption that the dwelling will be or was exempt for that period by virtue of paragraph 18 or 21 of the Schedule to the Council Tax (Exempt Dwellings) (Scotland) Order 1992.”.

(4) 1988 c. 41; Schedule 1 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 10, the Social Security (Consequential Provisions) Act 1992 (c. 6), Schedule 2, paragraph 98, the Local Government Finance Act 1992, section 101(1) and by S.I.1989/442, 1990/462 and 1991/739.

(5) 1987 c. 47; section 8(8) was substituted by the Local Government Finance Act 1988 (c. 41), section 129; Schedule 1A was inserted by paragraph 35 of Schedule 12 to that 1988 Act and amended by the Local Government and Housing Act 1989, Schedule 6, paragraphs 12 to 15, the Social Security (Consequential Provisions) Act 1992, Schedule 2, paragraphs 88 and 89, the Local Government Finance Act 1992, section 101(2) and by S.I.1989/63 and 2234 and 1992/503.

(6) S.I.1992/1333, to which there are amendments not relevant to these Regulations.

Schedule 1 to the principal Regulations

5. After paragraph 6(2)(g) of Schedule 1 to the principal Regulations, there shall be inserted the following:—

“(gg) the demand notice was served on the assumption that, as regards any day in the period to which the notice relates, the person was not or would not be entitled to such a reduction, and he was or is so entitled;”.

St. Andrew’s House,
Edinburgh
16th December 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 in the following respects:—

- (a) levying authorities are authorised to obtain from community charges registration officers information about the status of individuals exempt from the personal community charge (regulation 2);
- (b) levying authorities are not required to supply information to owners or occupants of dwellings which are exempt from council tax by virtue of being held by the Secretary of State for Defence for the purposes of armed forces accommodation or by virtue of being private garages or storage premises (regulations 3 and 4); and
- (c) levying authorities are required to adjust amounts payable to them under a demand notice where the notice was issued on the assumption that the person concerned was not or would not be entitled to council tax benefit and he is in fact so entitled (regulation 5).