
STATUTORY INSTRUMENTS

1993 No. 277 (S.25)

COUNCIL TAX, SCOTLAND

The Council Tax (Transitional Reduction Scheme) (Scotland) Regulations 1993

<i>Made</i>	- - - -	<i>16th February 1993</i>
<i>Laid before Parliament</i>		<i>19th February 1993</i>
<i>Coming into force</i>	- -	<i>1st April 1993</i>

The Secretary of State, in exercise of the powers conferred on him by sections 80, 113(1) and (2) and 116(1) the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

PART I
GENERAL

Citation and commencement

1. These Regulations may be cited as the Council Tax (Transitional Reduction Scheme) (Scotland) Regulations 1993 and shall come into force on 1st April 1993.

Interpretation

2.—(1) In these Regulations, except insofar as the context otherwise requires—
“the Act” means the Local Government Finance Act 1992;
“the 1987 Act” means the Abolition of Domestic Rates Etc. (Scotland) Act 1987(2);
“the Benefit Regulations” means the Council Tax Benefit (General) Regulations 1992(3);
“the Disabilities Regulations” means the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(4);

(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) 1987 c. 47.
(3) S.I. 1992/1814.
(4) S.I. 1992/1335.

“adjusted council tax”, in relation to a local authority, means the amount determined in accordance with the following formula—

$$\frac{A}{B}$$

where—

A is the lower of—

- (a) the total amount which the authority, in determining their set council tax, have calculated as being that required to be raised from their council tax for the prescribed year to meet or cover the expenses and contingencies referred to in subsection (3) of section 93 of the Act; and
- (b) the amount appearing in column 2 of the Schedule to these Regulations opposite the name of the authority in column 1 of that Schedule; and

B is the figure appearing in column 3 of the Schedule to these Regulations opposite the name of the authority in column 1 of that Schedule;

“alternative valuation band”, in relation to a dwelling, means the valuation band which appears immediately above the relevant valuation band in the Table set out in section 74(2) of the Act;

“applicable council tax” means—

- (a) in a case where a local authority have set (or are deemed to have set) a substituted or reduced amount of council tax in respect of the prescribed year, the lower of—
 - (i) that substituted or reduced amount; and
 - (ii) the authority’s adjusted council tax; and
- (b) in any other case, the lower of—
 - (i) the authority’s set council tax; and
 - (ii) the authority’s adjusted council tax;

“chargeable amount”, in relation to a person, a dwelling and a day, means the amount which (but for these Regulations) the person would be liable to pay as council tax in respect of that dwelling and day, having taken account of section 79 of the Act and the Disabilities Regulations but leaving out of account any reduction attributable to the Benefit Regulations;

“prescribed year” means the financial year beginning on 1st April 1993;

“qualifying dwelling” means a dwelling—

- (a) in which at the end of 31st March 1993 a person is solely or mainly resident; and
- (b) which is not, in respect of 1st April 1993, an exempt dwelling in terms of section 72(6) of the Act⁽⁵⁾;

“register” means a Community Charges Register established under section 13 of the 1987 Act⁽⁶⁾;

“relevant valuation band”, in relation to a dwelling, means the valuation band shown as applicable to the dwelling in the levying authority’s valuation list;

“set council tax” means the amount first set under paragraph (a) of section 93(1) of the Act by a local authority in respect of the prescribed year.

(2) Any reference in these Regulations to the scheme council tax for dwellings listed in a valuation band is a reference to—

(5) Orders under section 72(6) of the Act are S.I. 1992/1333 and 2796.

(6) Section 13 was amended by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 22.

- (a) in the case of a dwelling situated within the area of an islands council, the amount which would have been set or determined under subsection (1) of section 93 of the Act for the prescribed year in respect of dwellings in that band if that council had set an amount under paragraph (a) of that subsection equal to their applicable council tax;
 - (b) in any other case, the total of the amounts which would have been set or determined under that subsection for the prescribed year in respect of dwellings in that band if both the regional and district councils within the areas of which the dwelling is situated had set amounts under that paragraph equal to their applicable council taxes.
- (3) Any reference in these Regulations to a liable person is a reference to a person who is liable (whether solely or jointly and severally with another person or persons) to pay to a levying authority an amount in respect of council tax for a particular dwelling; and references to an amount which a person is liable to pay shall be construed accordingly.

Prescribed year

3. The financial year beginning on 1st April 1993 is prescribed as the year for which these Regulations apply.

PART II

REDUCTIONS RELATED TO COMMUNITY CHARGES

Persons to whom Part II applies

4. A person is an eligible person for the purposes of this Part in respect of a particular day in the prescribed year if, as regards that day—
- (a) he is a liable person in respect of a qualifying dwelling; and
 - (b) the dwelling is the sole or main residence of any person.

Calculation of amount payable

5.—(1) Where a person is an eligible person in respect of a day, the amount which he is liable to pay as council tax in respect of that day and the qualifying dwelling in question shall, subject to paragraphs (4) to (6), be equal to the difference between—

- (a) the chargeable amount; and
- (b) the amount determined in accordance with the following formula—

$$\frac{(T \times P) - (C + S)}{365}$$

- (2) In paragraph (1)—
- (a) T is an amount equal to the scheme council tax for—
 - (i) in the case of a dwelling in respect of which, as regards 1st April 1993, a person is an eligible person for the purposes of the Disabilities Regulations, dwellings listed in the alternative valuation band; or
 - (ii) in any other case, dwellings listed in the relevant valuation band;
 - (b) P is the percentage which is obtained by deducting from 100 per cent the percentage discount (if any) applicable, in terms of section 79 of the Act, to the council tax payable in respect of the dwelling in question and 1st April 1993;

(c) C is the product of the formula—

$$(A \times N) - R,$$

Where—

A is—

- (i) the personal community charge determined in respect of the financial year beginning on 1st April 1992 by the islands council within the area of which the dwelling in question is situated; or
- (ii) the aggregate of the personal community charges determined in respect of that financial year by the regional and district councils within the areas of which the dwelling in question is situated;

N is the number of persons who—

- (i) are entered in the register as being solely or mainly resident on 31st March 1993 at the address of the dwelling in question and are liable on that date to pay the personal community charge; or
- (ii) by virtue of being solely or mainly resident in that dwelling on that date, are liable to pay an amount by way of contribution under section 11(11) of the 1987 Act(7) (collective community charge contributions); and

R is an amount equal to the difference (if any) between—

- (i) the aggregate of the amounts which, on the assumptions specified in paragraph (3), would have been payable to the levying authority in question in respect of personal community charge by persons entered in the register as being solely or mainly resident at the address of the dwelling in question on 31st March 1993 and liable to pay that charge on that date, as regards days in the financial year ending on that date on which they were entered in the register as being solely or mainly resident there; and
- (ii) the aggregate of the amounts which would have been so payable by those persons, but for section 8(5) and (6A) of the 1987 Act(8) and regulations under section 9A of that Act(9); and

(d) S is the amount specified in column (2) of the following Table in relation to such valuation band shown in column (1) of that Table as is—

- (i) in the case of a dwelling in respect of which, as regards 1st April 1993, a person is an eligible person for the purposes of the Disabilities Regulations, the alternative valuation band;
- (ii) in any other case, the relevant valuation band;

TABLE

(1) Valuation band	(2) Amount
A	£ 91
B	£104
C	£117

(7) Section 11(11) was amended by the Local Government Finance Act 1988, Schedule 12, paragraph 20(8) and Schedule 13, Part IV.

(8) Subsection (6A) of section 8 was inserted by the Local Government Finance Act 1988, Schedule 12, paragraph 18(6).

(9) Section 9A was inserted by the Local Government and Housing Act 1989 (c. 42), section 143.

(1) Valuation band	(2) Amount
D	£130
E	£143
F	£156
G	£169
H	£182.

(3) The assumptions referred to in the definition of “R” in paragraph (2)(c) are that—

(a) so far as relevant for the purposes of section 8(5) or (6A), or regulations under section 9A, of the 1987 Act, the circumstances of an individual and a state of affairs on 31st March 1993 had been his circumstances and the state of affairs on each day of the financial year ending on that day; and

(b) any reduction in the amounts referred to in paragraph (i) of that definition attributable to the Community Charge Benefits (General) Regulations 1989⁽¹⁰⁾ had not been applied.

(4) Where the amount determined in any case under sub-paragraph (b) of paragraph (1) is a negative amount, there shall be no reduction applicable under these Regulations in the amount payable as council tax in that case.

(5) Where the amount determined in any case under sub-paragraph (b) of paragraph (1) is equal to or greater than the amount under sub-paragraph (a) of that paragraph, the amount payable as council tax in that case shall be nil.

(6) Where a person—

(a) is, by virtue of paragraph (1), liable to pay a smaller amount as council tax in respect of a dwelling and a day than he would otherwise have been; and

(b) is entitled under the Benefit Regulations to council tax benefit in respect of that dwelling and day;

the amount which he is liable to pay in respect of that dwelling and day shall be the amount ascertained in accordance with paragraph (1) less the amount of his council tax benefit for that day.

PART III

APPEALS

Appeals

6.—(1) Where a levying authority make a decision relating to the application or operation of these Regulations in relation to a person, the authority shall, if requested in writing by the person so affected, provide him with a written statement of their decision and the reasons for it; and any such statement shall be dated and shall be sent within 14 days from the date on which it is requested or as soon as is reasonably practicable thereafter.

(2) No appeal may be made to a valuation appeal committee in respect of any decision of a levying authority relating solely to the application or operation of these Regulations; but a person aggrieved by such a decision may appeal to a review board appointed by the relevant levying authority and constituted as mentioned in regulation 70(3) of the Benefit Regulations.

⁽¹⁰⁾ S.I. 1989/1321.

Notice of appeal

7. The appellant shall give notice of appeal in writing to the levying authority.

Procedure for appeals

8.—(1) Regulations 71(2) to (9) and 72(4) and (5) of the Benefit Regulations shall apply with the necessary modifications for the purposes of an appeal under these Regulations as they apply for the purposes of a further review.

(2) A levying authority shall comply with any decision of their review board.

St Andrew's House,
Edinburgh
16th February 1993

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

SCHEDULE

Regulation 2(1)

ADJUSTED COUNCIL TAX

Column 1 Local Authority	Column 2 Amount £	Column 3 Figure
Regional Councils		
Borders	9,902,000	37,645
Central	32,593,000	89,710
Dumfries and Galloway	15,666,000	50,456
Fife	42,436,000	113,687
Grampian	54,011,000	178,470
Highland	23,315,000	70,971
Lothian	109,638,000	275,127
Strathclyde	227,919,000	739,592
Tayside	43,897,000	131,772
District Councils		
Berwickshire	1,139,000	7,047
Ettrick and Lauderdale	1,988,000	12,187
Roxburgh	1,999,000	12,159
Tweeddale	986,000	6,251
Clackmannan	2,181,000	15,194
Falkirk	5,456,000	44,539
Stirling	4,608,000	29,977
Annandale and Eskdale	2,081,000	12,670
Nithsdale	3,139,000	19,000
Stewartry	1,437,000	8,999
Wigtown	1,625,000	9,786
Dunfermline	5,000,000	40,822
Kirkcaldy	5,661,000	46,216
North East Fife	3,264,000	26,649
Aberdeen City	10,984,000	77,240
Banff and Buchan	3,147,000	25,689
Gordon	3,461,000	28,256
Kincardine and Deeside	2,561,000	20,911
Moray	3,231,000	26,374
Badenoch and Strathspey	767,000	4,840

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Column 1 Local Authority	Column 2 Amount £	Column 3 Figure
Caithness	1,374,000	7,758
Inverness	3,694,000	22,049
Lochaber	1,144,000	6,833
Nairn	659,000	4,000
Ross and Cromarty	2,786,000	16,363
Skye and Lochalsh	721,000	4,365
Sutherland	793,000	4,763
East Lothian	4,108,000	32,014
Edinburgh City	32,438,000	173,785
Midlothian	3,163,000	25,826
West Lothian	5,329,000	43,502
Argyll and Bute	2,939,000	23,992
Bearsden and Milngavie	2,295,000	18,213
Clydebank	6,135,000	14,682
Clydesdale	3,152,000	17,369
Cumbernauld and Kilsyth	2,197,000	17,940
Cumnock and Doon Valley	1,487,000	11,527
Cunninghame	5,472,000	42,522
Dumbarton	5,222,000	27,140
East Kilbride	3,885,000	27,976
Eastwood	3,282,000	26,797
Glasgow City	50,357,000	225,253
Hamilton	4,640,000	31,312
Inverclyde	3,886,000	26,995
Kilmarnock and Loudoun	2,996,000	24,460
Kyle and Carrick	5,252,000	41,229
Monklands	5,272,000	27,288
Motherwell	5,156,000	38,768
Renfrew	12,026,000	66,688
Strathkelvin	4,604,000	29,441
Angus	3,766,000	30,744
Dundee City	9,446,000	55,320
Perth and Kinross	5,599,000	45,708
Islands Councils		

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Column 1 Local Authority	Column 2 Amount £	Column 3 Figure
Orkney	2,604,000	6,019
Shetland	7,414,000	6,673
Western Isles	3,689,000	8,475

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the reduction in certain cases of the amount that a person is liable to pay to a levying authority in Scotland by way of council tax. They have effect in relation to the financial year beginning on 1st April 1993 (regulation 3).

The amount that a person is liable to pay will be calculated in accordance with Part II of the Regulations for any day as regards which his liability relates to a dwelling which is on that day the sole or main residence of an individual, provided that someone was also solely or mainly resident in the dwelling on 31st March 1993 and the dwelling was not an exempt dwelling on 1st April 1993 (regulation 4).

Broadly, the amount of the reduction allowed under the Regulations will be the amount by which the scheme council tax for the dwelling in question exceeds the sum of the personal community charges which would have been payable for 1992-93 by persons resident in that dwelling on 31st March 1993 if the circumstances on that day had persisted throughout the preceding year and a prescribed amount which varies according to the valuation band applicable to the dwelling in question (regulation 5).

The scheme council tax for a dwelling in the area of an islands council is the council's applicable council tax for the relevant valuation band. In any other area it is the sum of the appropriate district and regional councils' applicable council taxes for the relevant valuation band. The applicable council tax is the lower of a council's actual council tax and the product of a formula prescribed in the Regulations (regulation 2 and the Schedule).

Part III of the Regulations provides for appeals in connection with the Regulations to be considered by a review board of the levying authority rather than a valuation appeal committee. Regulations 7 and 8 relate to the appeal procedure.