
STATUTORY INSTRUMENTS

1994 No. 3170 (S.177)

**COUNCIL TAX, SCOTLAND
WATER SUPPLY, SCOTLAND**

**The Council Tax (Reduction of
Liability) (Scotland) Regulations 1994**

<i>Made</i>	- - - -	<i>12th December 1994</i>
<i>Laid before Parliament</i>		<i>21st December 1994</i>
<i>Coming into force</i>	- -	<i>12th January 1995</i>

The Secretary of State, in exercise of the powers conferred on him by sections 80, 84(3), 113(1) and 116(1) of, and paragraphs 1(1) and 2(4)(e) of Schedule 2 to the Local Government Finance Act 1992(1), and those provisions 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 (Reduction of Liability) (Scotland) Regulations 1994 and shall come into force on 12th January 1995.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“the Alteration Regulations” means the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993(3).

Prescribed years

2. The financial year commencing on 1st April 1993 and any subsequent financial year are prescribed as the years for which these Regulations apply.

(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. 1993/355.

Eligible persons

3.—(1) A person is an eligible person for the purposes of these Regulations in respect of a dwelling and a day in a prescribed year if—

- (a) that dwelling is a qualifying dwelling;
 - (b) as regards that day he is liable (whether his liability is sole or joint and several) to pay council tax or council water charge in respect of the dwelling; and
 - (c) that day falls within a relevant period in respect of the dwelling.
- (2) For the purposes of paragraph (1) above—
- (a) a dwelling is a qualifying dwelling if—
 - (i) a local assessor has, after 11th January 1995, altered a valuation list so as to show as applicable to that dwelling from a date earlier than the date of making the alteration a valuation band which appears in the Table in section 74(2) of the Act below the band previously shown as applicable to the dwelling; and
 - (ii) that alteration has been made for a reason specified in sub-paragraph (b) or (d) of regulation 4(1) of the Alteration Regulations; and
 - (b) a relevant period in respect of a qualifying dwelling is the period beginning with the day from which the alteration by virtue of which the dwelling is a qualifying dwelling has effect (“the commencement day”) and ending with whichever is the earlier of—
 - (i) the last day of the month in which that alteration was made; and
 - (ii) the day immediately preceding the first day (subsequent to the commencement day) from which any alteration made for a reason specified in sub-paragraph (a) or (c) of regulation 4(1) of the Alteration Regulations has effect.

Calculation of amount payable

4. Where a person is an eligible person in respect of a qualifying dwelling and a day, the amount of council tax and council water charge which that person is liable to pay in respect of that dwelling and day shall be calculated as if there had been shown on the valuation list as applicable to the dwelling for that day the valuation band which was so shown immediately prior to the making of the alteration by virtue of which the dwelling is a qualifying dwelling; and accordingly—

- (a) section 79 of the Act;
- (b) the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(4);
- (c) the Council Tax Benefit (General) Regulations 1992(5);
- (d) the Council Tax (Transitional Reduction Scheme) (Scotland) Regulations 1993(6); and
- (e) the Council Tax (Transitional Reduction Scheme) (Scotland) (No. 2) Regulations 1993(7),

shall have effect as if that band had been shown on the list for that day.

Amendment of other Regulations

5. The Council Tax (Contents of Valuation Lists) (Scotland) Regulations 1992(8) shall be amended by inserting, at the end of regulation 2(b), the following sub-paragraph:—

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- (4) S.I. [1992/1335](#).
 - (5) S.I. [1992/1814](#); to which there are amendments not relevant for the purposes of these Regulations.
 - (6) S.I. [1993/277](#), amended by S.I. [1993/527](#).
 - (7) S.I. [1993/3236](#).
 - (8) S.I. [1992/1330](#).

“(iii) if the alteration causes the dwelling to be a qualifying dwelling in terms of regulation 3(2) (a) of the Council Tax (Reduction of Liability) (Scotland) Regulations 1994, a note to that effect and a note of the day which is the day after the end of the relevant period (in terms of regulation 3(2)(b) of those Regulations) in respect of the dwelling; and”.

6.—(1) Schedule 2 to the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992⁽⁹⁾ shall be amended in accordance with the following provisions of this regulation.

(2) In paragraph 2 of that Schedule, there shall be inserted after the word “dwelling” the words “or of the valuation band by reference to which liability is being calculated by virtue of regulation 4 of the Council Tax (Reduction of Liability) (Scotland) Regulations 1994”.

(3) In paragraph 5(i) of that Schedule, there shall be inserted at the end the words “and the Council Tax (Reduction of Liability) (Scotland) Regulations 1994”.

(4) In paragraph 8(a)(ii) of that Schedule, there shall be inserted at the end the words “(other than the Council Tax (Reduction of Liability) (Scotland) Regulations 1994)”.

St. Andrew’s House,
Edinburgh
12th December 1994

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

(9) S.I. 1992/1332, to which there are amendments not relevant for the purposes of these Regulations.

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 make provision for the reduction in certain circumstances of amounts payable by way of council tax and council water charge in respect of dwellings in Scotland. Where, on or after the date of these Regulations coming into force, a local assessor alters a valuation list so as to place a dwelling retrospectively in a more expensive valuation band (and that alteration is not made to reflect a material increase in the value of the dwelling since the inception of the council tax regime), liability in respect of the dwelling will in most cases be calculated as if the alteration did not have effect until the first day of the month following that in which it is made.

Regulations 5 and 6 make consequential changes in other Regulations dealing with details to be shown on council tax valuation lists and on demand notices.