



# Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed)

## 1987 CHAPTER 47

### PART II

#### COMMUNITY CHARGES

##### *Collective Community Charge*

#### Textual Amendments applied to the whole legislation

**F1** Act repealed (*prosp.*) by [Local Government Finance Act 1992 \(c. 14\)](#), ss. 117(2), 119(2)(e), [Sch.14](#) (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a saving for Sch. 2 para. 7A (16.8.1993) by [S.I. 1993/1780, art. 2](#) and subject to amendments (11.6.1996) by [1995 c. 18, s. 41\(4\), Sch. 2 para. 10](#); [S.I. 1996/1509, art. 2, Sch.](#) and (29.11.1999 for specified purposes, otherwise *prosp.*) by [1998 c. 14, ss. 86\(1\), 87\(2\), Sch. 7 para. 15](#); [S.I. 1999/3178, art. 2\(1\)\(a\)\(2\)](#) (subject to transitional provisions in [Schs. 21-23](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1992) as regards Sch. 1 para. 19 by [S.I. 1992/818, para. 2\(b\), Sch.](#)

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.10.1992) as regards ss. 3A, 9, 10(7A), 11B, 28, Sch. 2 paras. 1(2), 2(1), Sch. 5 paras. 2-5, 9, 10, 14, 15, 17, 18, 19, 21, 25 by [S.I. 1992/2183, art. 2\(d\), Sch.](#) (with savings in [art. 3](#))

The repeal of the Act by [Local Government Finance Act 1992 \(c. 14\)](#) was brought into force (1.4.1993) as regards ss. 1-7, 14, 18(2A), 20(10), 25(1)(3), words in s. 26(1), ss. 26(2), 27, 33, Sch. 1, Sch. 3 paras. 1-4, 5(1), 7, Sch. 5 paras. 1, 6, 12, 13, 16, 19A, 20, 22-24, 26-49 by [S.I. 1993/575, art. 2, Sch.](#) (with savings in [arts. 4, 5\(b\)](#))

#### 11 Liability for and calculation of collective community charge.

- (1) The collective community charge shall be payable in respect of premises to which this section applies.

*Status: Point in time view as at 01/02/1991.*

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- (2) This section applies to—
- (a) premises which are not subject to non-domestic rates and either are designated by the registration officer under subsection (3) below or fall within such class or classes of premises as may be prescribed;
  - (b) premises which are part residential subjects and either are so designated or fall within such class or classes of premises as may be prescribed.
- (3) [<sup>F1</sup>Subject to subsection (3A) below,] premises may be designated under this subsection if, in the opinion of the registration officer—
- (a) in the case of premises not subject to non-domestic rates, they are used, or
  - (b) in the case of part residential subjects, the residential use made of them is , wholly or mainly as the sole or main residence of persons most or all of whom reside there only for short periods.
- [<sup>F2</sup>(3A) The registration officer shall not designate premises—
- (a) which are of a description prescribed for the purposes of this paragraph; or
  - (b) which are or form part of land designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.]
- (4) In determining whether to designate any premises under subsection (3) above, the registration officer shall have regard to such factors as may be prescribed.
- [<sup>F3</sup>(4A) A designation made by the registration officer under subsection (3) above shall be revoked by him—
- (a) where, in his opinion, the premises have ceased to be premises which may be designated under that subsection;
  - (b) if the premises become premises which are of a description prescribed for the purposes of paragraph (a) of subsection (3A) above;
  - (c) if the premises become premises which are designated by the Secretary of State under paragraph 11 of Schedule 1A to this Act.]
- (5) The person liable to pay the collective community charge in respect of any premises shall be—
- (a) subject to paragraphs (b) and (c) below, the owner of the premises;
  - (b) subject to paragraph (c) below, if the premises are let for a period of 12 months or more, the tenant; or
  - (c) if the premises are sub-let for such a period, the sub-tenant,
- [<sup>F4</sup>and where at any time two or more people are liable to pay the collective community charge under this subsection they shall be jointly and severally liable to pay the charge.]
- (6) The collective community charge shall be due to—
- (a) each local authority; or
  - (b) (in the case of an islands council) the local authority in the area of which the premises in respect of which it is payable are situated.
- (7) Subject to subsection (8) below, the collective community charge due to a local authority in respect of any premises in respect of any financial year shall be [<sup>F5</sup>the amount which is] the product of—
- (a) the personal community charge determined by them in respect of that year; and

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- (b) the collective community charge multiplier specified in the register as having an effect in relation to the premises
- [<sup>F6</sup>less the relevant proportion, being 5 per cent. or such other proportion as may be prescribed].
- (8) If, in the course of a financial year, the collective community charge multiplier specified in the register as having effect in relation to any premises is changed, it shall be assumed, for the purposes of subsection (7) above, that the new multiplier shall remain in effect in relation to those premises from the date when it takes effect until the end of that year.
- (9) In this Act, “the collective community charge multiplier” means, in respect of any premises, such number as the registration officer for the registration area in which the premises are situated determines in respect of the premises.
- (10) In determining the collective community charge multiplier in respect of any premises, the registration officer shall have regard to—
- the number of persons who are solely or mainly resident in the premises and would, but for [<sup>F7</sup>paragraph 12 of Schedule 1A to] this Act, be liable to pay a personal community charge; and
  - such factors as may be prescribed.
- (11) A person [<sup>F8</sup>who, at any time in a financial year]—
- [<sup>F9</sup>is] solely or mainly resident in premises in respect of which the collective community charge is payable; and
  - <sup>F10</sup> . . . is not liable to pay it; and
  - <sup>F10</sup> . . . would, but for [<sup>F11</sup>paragraph 12 of Schedule 1A to] this Act, be liable <sup>F12</sup> . . . to pay a personal community charge
- shall, for each day of his residence in the premises, pay to the person liable under this section for that collective community charge an amount equal to the amount mentioned in paragraph (i) below divided by the number in paragraph (ii) below—
- the amount in this paragraph is—
    - the sum of the personal community charges determined in respect of that year by each local authority; or
    - (in the case of an islands council) the amount of the personal community charge determined in respect of that year by the local authorityin the area of which the premises are situated;
  - the number of days in that year,
- (and such a payment is referred to in this section as a “collective community charge contribution”).
- (12) A collective community charge contribution made by a person—
- shall be in addition to any obligation of his to make other payments (whether by way of rent or otherwise) in respect of his residence in the premises in respect of which that contribution is made;
  - is not affected by any enactment relating to the control or restriction of any such other payment, and shall not, for the purposes of any such enactment, be regarded as such a payment or part thereof.

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- (13) The person to whom a collective community charge contribution is made shall issue a receipt therefore showing the amount paid and the day or days to which the contribution relates.
- (14) The person liable under this section to pay a collective community charge in respect of any premises shall keep, or cause to be kept, a record of all persons who are or have been solely or mainly resident there showing the periods for which they were so resident and the amounts paid to him by them by way of collective community charge contributions.
- (15) A person who, but for this subsection, would be liable under this section to pay a collective community charge contribution to another in respect of any premises—
- (a) shall not be so liable until; and
  - (b) shall have no such liability in respect of any days before,
- that other person has given him notification of the amount he is liable to pay by way of such contribution for each day of his residence in the premises.
- (16) Without prejudice to any rule of law, where a person—
- (a) in respect of his residence in any premises, pays, by way of collective community charge contribution, any sum which (for whatever reason) is not due; and
  - (b) within 3 months of that payment, claims reimbursement of the sum from the person who, at the time of the payment, was liable to pay the collective community charge in respect of the premises.
- the person so liable shall reimburse the other in that sum.

#### Textual Amendments

- F1** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(2)**
- F2** S. 11(3A) inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(3)**
- F3** S. 11(4A) inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(4)**
- F4** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(5)**
- F5** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(6)(a)**
- F6** Words added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(6)(b)**
- F7** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(7)**
- F8** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(8)(a)**
- F9** Word substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(8)(b)**
- F10** Word repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(8)(c)**
- F11** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 20(8)(d)**

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**F12** Words repealed by [Local Government Finance Act 1988 \(c. 41, SIF 81:1; 103:2\)](#), s. 149, **Sch. 13 Pt. IV**

**Status:**

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