Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 2. (See end of Document for details)

SCHEDULES

SCHEDULE 2

Section 21.

LEVY, COLLECTION, PAYMENT AND RECOVERY OF COMMUNITY CHARGES

Textual Amendments applied to the whole legislation

Act repealed (*prosp.*) by Local Government Finance Act 1992 (c. 14), ss. 117(2), 119(2)(e), **Sch.14** (with s. 118(1)(2)(4) and saving in s. 118(3) and subject to a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))

Levying authorities

- 1 (1) The local authority for the purpose of levying the regional, islands or district community charges shall be known as the "levying authority" and shall be—
 - (a) in the case of the regional community charges and the district community charges, the regional council; and
 - (b) in the case of the islands community charges, the islands council.
 - (2) In respect of the financial year 1989–90 and of each subsequent finacial year, every district council shall, before such date as may be prescribed, intimate to the regional council within whose region their district falls—
 - (a) the Amount of the—
 - (i) personal community charge; and
 - (ii) standard community charge multiplier,
 - which the district council have determined in respect of that financial year; and
 - (b) such further information with respect to the district community charges as may reasonably be needed by the regional council for the purpose of issuing demand notices.

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(3) In this paragraph "regional community charges" means the community charges imposed by a regional council and "islands community charges" and "district community charges" have the corresponding meanings.

Community charge demand notices

- 2 (1) [FI Subject to paragraph 2A below,] every levying authority shall, in respect of the financial year 1989-90 and of each subsequent financial year, issue, before such date in relation to each of those years as may be prescribed, to every person liable to pay—
 - (a) a community charge imposed in respect of that year by the regional or islands council which is that levying authority;
 - (b) a community charge imposed in respect of that year by a district council whose area falls within that of the regional council which is that levying authority;

a notice in respect of that liability (in this Act referred to as a "demand notice").

- (2) Where a levying authority are satisfied that a person liable to pay a community charge in respect of a financial year has (for whatever reason) not been issued with a demand notice in respect of that liability they shall nowithstanding that the date prescribed under sub-paragraph (1) above in relation to that year has passed, issue him with a demand notice.
- (3) Where, after the issue of a demand notice, a levying authority are satisfied that there has been, or may be, a change in the amount of any community charge which the person to whom the notice was issued is, or will be, liable to pay under this Act, they may issue to that person a further such notice which shall supersede the previous one.
- (4) The form and content of demand notices shall be such as may be prescribed.

Textual Amendments

F1 Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(2)

Modifications etc. (not altering text)

- C1 Sch. 2 para. 2 modified by Community Charges (General Reduction) Act 1991 (c. 9, SIF 81:1,2), s. 3(4)
 (a).
- C2 Sch. 2 para. 2(1) modified by Community Charges (General Reduction) Act 1991 (c. 9, SIF 81:1,2), s. 3(4)(b).
- C3 Sch. 2 para. 2(4) modified by Community Charges (General Reduction) Act 1991 (c. 9, SIF 81:1), s. 3(4)(c).
- [F22A] Where a person's liability to pay a community charge arises only by virtue of section 8(7) of this Act (joint and several liability)—
 - (a) the levying authority shall not issue a demand notice before the date prescribed under paragraph 2(1) above; but
 - (b) they shall issue such a notice at such time as it appears to them that they will be unable to recover payment of the community charge from any other person who is liable to pay the charge.]

Changes to legislation: There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 2. (See end of Document for details)

Textual Amendments

F2 Sch. 2 para. 2A inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(3)

Appeals consequent on issue of demand notices

- A person to whom a demand notice has been issued may appeal—
 - (a) within such period and in such manner as may be prescribed, to the levying authority which issued the demand notice against
 - [F3(i)] where the liability to pay the community charge is stated to be by virtue of section 8(7) of this Act (joint and several liability), such liability; and
 - (ii) in every case,] the amount stated in it as that which he is liable to pay:
 - (b) to the sheriff against the determination of the levying authority of an appeal by him under sub-pargraph (a) above.

Textual Amendments

F3 Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(4)

Payment of community charges

- 4 (1) A community charge in respect of any financial year shall, subject to this paragraph, be payable by 12 equal monthly instalments on such day of each month of that year as the levying authority may determine.
 - - (3) [F5Subject to sub-paragraph (8) below,] where a person is liable to pay a community charge in respect of a financial year or of part of a financial year and the demand notice in respect of that liability is issued—
 - (a) on or after 1st April but before 1st January in that year, the community charge to which the notice relates shall be payable by monthly instalments payable on such day of such months of the year as the levying authority may determine;
 - (b) on or after 1st January in that year, the community charge to which the notice relates shall be payable in full on such day as the levying authority may determine.
 - (4) Instalments (except the first) of the personal community charge and standard community charge payable in accordance with sub-paragraph (3)(a) above shall, subject to this paragraph, be equal to the standard monthly amount of the personal community charge or, as the case may be, of the standard community charge; the first instalment shall be equal to the difference between the total amount of the personal community charge or, as the case may be, standard community charge payable and the sum of the other instalments.
 - (5) In sub-paragraph (4) above—

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"standard monthly amount of the personal community charge" means, in relation to the personal community charge determined in respect of any financial year by a local authority, an amount equal to that of each (except the first) of the monthly instalments by which each personal community charge due to the authority in respect of that year is payable in accordance with subparagraph (1) above; and

"standard monthly amount of the standard community charge" has the corresponding meaming.

- (6) The levying authority may round off the amount of the instalments payable under sub-paragraph (1) above (except the first) to the nearest 5p (or such other sum as may, in substitution, be prescribed) and adjust the amount of the first instalment accordingly.
- (7) Where an amount due [F6 in respect of any community charge (including any amount due in respect of the corresponding community water charge)] in respect of a financial year or part thereof or any instalment of such an amount is, after taking account of any [F7 reduction in that amount or instalment in consequence of any rebate [F8 in pursuance of the Social Security Act 1986 or community charge benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992]], less than the minimum amount or, as the case may be, the minimum instalment (these minima being such as may be prescribed), that amount shall not be payable in accordance with sub-paragraphs (1) to (4) above but shall be payable in accordance with whichever of the folowing ways the levying authority may determine (whether generally or in relation to any case or cases or classes of case)—
 - (a) in full on such day as the levying authority may determine of the month next following that in which the demand notice relating to the amount due is issued:
 - (b) in such instalments (each of which being equal to or greater than the sum prescribed under this sub-paragraph as the minimum instalment) and on such day of such months as the levying authority may determine.
- (8) Where an amount is due in respect of any period before a demand notice relating to that amount or to an amount including it is issued, then the amount due shall be payable in full on the first day of the month next following that in which the notice was issued [F9 or on such other day in that month as the levying authority may determine].
- (9) Where—
 - (a) a community charge is payable by a person in accordance with subparagraphs (1) to (8) above;
 - (b) any three instalments thereof are due but unpaid; and
 - (c) the levying authority give the person notice in writing of the effect of this sub-paragraph,

then, if these instalments have not been paid within seven days of the sending of that notice, the whole amount of that charge for the financial year in respect of which it was imposed shall, so far as not paid, thereupon become payable by him.

- (10) A community charge (or any outstanding balance thereof) shall not be payable in accordance with sub-paragraphs (1) to (9) above if—
 - (a) the person liable to pay it has agreed in writing with the levying authority that he will pay it otherwise than in accordance with those sub-paragraphs; or

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- (b) it is payable to a housing body under paragraph 5 below.
- [F10(11)] Where rebates in respect of collective community charge contributions take the form of vouchers issued by a levying authority to persons liable to pay such contributions, the persons liable to pay the collective community charge shall he entitled—
 - (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
 - (b) to obtain from the levying authority such sum as represents the value of such vouchers.
 - (12) Where community charge benefits in respect of contribution periods (within the meaning of [FII section 137(1) of the Social Security Contributions and Benefits Act 1992]) take the form of vouchers issued by a levying authority to persons liable to pay collective community charge contributions in respect of a contribution period, the persons liable to pay the collective community charge shall be entitled—
 - (a) to use any such vouchers collected by them in respect of part of such contributions to satisfy as much of their liability to pay the charge as represents the value of such vouchers; or
 - (b) to obtain from the levying authority such sum as represents the value of such vouchers.]

Textual Amendments

- **F4** Sch. 2 paras. 4(2), 7(4) repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 149, **Sch. 13 Pt. IV**
- F5 Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(5)(a)
- **F6** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(5)(b)(i)**
- F7 Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(5)(b)(ii)
- Words in Sch. 2 para. 4(7) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), Sch. 2 para. 90(a).
- F9 Words added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(5)(c)
- F10 Sch. 2 para. 4(11)(12) inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(5)(d)
- **F11** Words in Sch. 2 para. 4(12) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para. 90(b)**.

Modifications etc. (not altering text)

- C4 Sch. 2 para. 4 modified by S.I. 1991/856, art. 4(5)
- C5 Sch. 2 para. 4 modified by Community Charges (General Reduction) Act 1991 (c. 9, SIF 81:12), s. 3(4) (d).
- C6 Sch. 2 para. 4(3) modified by S.I. 1991/856, art. 4(2)
- C7 Sch. 2 para. 4(6) modified by S.I. 1991/856, art. 4(3)
- C8 Sch. 2 para. 4(8) modified by S.I. 1991/856, art. 4(4)
- C9 Sch. 2 para. 4(9)(a) modified by S.I. 1991/856, art. 4(6)

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f^{F12} Discounts and incentives

Textual Amendments

F12 Sch. 2 paras. 4A, 4B inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(6)

- 4A (1) Where a person enters into an agreement with a levying authority under sub-paragraph (10) of paragraph 4 above for payment of a community charge and the levying authority are satisfied that it would be of greater financial benefit to them if the payment were made under such an agreement than if it were made in accordance with sub-paragraphs (1) to (9) of that paragraph they may reduce the amount which the person is liable to pay by not more than such limit as is prescribed.
 - (2) The limit mentioned in sub-paragraph (1) above may be calculated by reference to such percentage as the Secretary of State may prescribe.
- 4B (1) Subject to sub-paragraph (2) below, a levying authority may, for the purpose of encouraging persons to enter into agreements under paragraph 4(10) above and without prejudice to the making of such reductions as are mentioned in paragraph 4A above, offer inducements of a financial or other nature (including giving persons the opportunity either to take a cash benefit or to apply the value of such benefit to the purchase of chances in a local lottery within the meaning of section 6(1) of the MI Lotteries and Amusements Act 1976).
 - (2) In any financial year the aggregate cost of any inducements offered under subparagraph (1) above taken with the cost of any reductions made under paragraph 4A shall not exceed the savings which the levying authority estimates will accrue from agreements made by them under paragraph 4(10) above.]

Marginal Citations

M1 1976 c. 32(12:1).

Arrangements with housing bodies

- (1) Subject to sub-paragraph (3) below, a levying authority may make arrangements with a housing body for the exercise by the housing body on behalf of the levying authority of any of the authority's functions under [F13 or by virtue of] this Schedule [F14 or of any of the authority's responsibilities as regards rebates [F15 in pursuance of the Social Security Act 1986 or community charge benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992]].
 - (2) Arrangements under sub-paragraph (1) above may, without prejudice to the generality of that sub-paragraph—
 - (i) provide for the receipt, collection or recovery by the housing body of any amount for which a person is liable under section 18(3) of this Act;
 - (ii) in relation to the functions to be exercised by the housing body, provide that appeals under paragraph 3(a) above be to, and appeals under paragraph 3(b) above be from, the housing body;

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- (iii) provide as to the terms upon which, instalments by which and manner in which community charges are to be payable to and collected and recovered by the housing body.
- (3) Arrangements under this paragraph for the exercise of functions under paragraph 7(1) (a) below may be made only with a district council.
- (4) Every person by whom a community charge is payable to a housing body under arrangements under this paragraph shall pay it to the housing body in accordance with those arrangements.
- (5) Arrangements under sub-paragraph (1) above shall be on such terms as may be agreed between the levying authority and the housing body or, failing agreement, as may be determined by the Secretary of State.
- (6) Where the Secretary of State is satisfied that a levying authority wish to make arrangements under sub-paragraph (1) above with a housing body but the housing body have not agreed to enter into them, he may, by regulations made after consultation with the levying authority and the housing body, require the housing body to do so.
- [F16(7)] No document issued by a housing body in pursuance of an arrangement made under this paragraph to a person liable to pay a community charge or any instalment thereof shall contain or refer to arrangements for any payment other than—
 - (a) the payment of any community charge or instalment;
 - (b) the payment of any community water charge; or
 - (c) the payment of any rebate [F15 in pursuance of the Social Security Act 1986 or community charge benefit in pursuance of Part VII of the Social Security Contributions and Benefits Act 1992.]]

Textual Amendments

- F13 Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(7)(a)
- F14 Words added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(7)(b)
- F15 Words in Sch. 2 para. 5(1)(7)(c) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), Sch. 2 para.91.
- F16 Sch. 2 para. 5(7) added by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(7)(c)

Accounting for district community charges

- 6 (1) A regional council shall be liable to pay to the council of each district in their region, in respect of the district community charges for any financial year, the amount produced in the district by those charges; and shall, in accordance with such arrangements as may be prescribed, make payments to the district council on account of that liability.
 - (2) For the purposes of sub-paragraph (1) above, the amount produced in a district by the district community charges for a financial year shall, subject to sub-paragraph (3) below, be ascertained after the end of that year in such manner as may be prescribed, and—

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- (a) if that amount exceeds the aggregate amount of payments on account made under sub-paragraph (1) above, the balance shall be paid by the regional council to the district council; and
- (b) if that amount is less than the said aggregate amount, the balance shall be set off against payments on account under sub-paragraph (1) above in respect of the next following financial year.
- [F17(3) The Secretary of State may prescribe what deductions are to be made in estimating and ascertaining the amount produced by each of the regional and district community charges levied by a regional council.]
 - (4) There shall be taken into account, in the calculation of the amount which a regional council are liable, under sub-paragraph (1) above, to pay to a district council, the amount of any community charge [F18] and community water charge] which has been collected by the district council under paragraph 5 above and is due but has not been paid to the regional council.
 - (5) The amount which a regional council are liable to pay under sub-paragraph (1) above to a district council shall, if not paid by such date as may be prescribed, attract interest at such rate as may be prescribed.
 - (6) In this paragraph, [F19" regional community charges" and "district community charges" have the same meaning as in paragraph 1 above.

Textual Amendments

- F17 Sch. 2 para. 6(3) substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(8)(a)
- **F18** Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(8)(b)**
- F19 Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(8)(c)

Recovery of arrears of community charges

- 7 (1) Subject to sub-paragraphs [F20(5) and (6)] below, arrears of community charges may be recovered by the levying authority by diligence—
 - (a) authorised by a summary warrant granted under sub-paragraph (2) below; or
 - (b) in pursuance of a decree granted in an action of payment.
 - - (a) stating that the persons specified in the application
 - [F22(i)] have each been issued with a demand notice and that in each case the time limit for appealing against a demand notice under paragraph 3 above has expired without an appeal being made or that in a case where an appeal has been made it has been finally determined in favour of the levying authority; and
 - (ii)] have not paid the community charges specified in the application;

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- (b) stating that the authority have given written notice to each such person requiring him to make payment of the amount due by him within a period of 14 days after the date of the giving of the notice;
- (c) stating that the said period of 14 days has expired without payment of the said amount; and
- (d) specifying the amount due and unpaid by each such person,

shall grant a summary warrant in a form provided for by Act of Sederunt authorising the recovery, by any of the diligences mentioned in sub-paragraph (3) below, of the amount of community charges remaining due and unpaid by each such person along with a surcharge of 10 per cent. (or such percentage as may, in substitution be prescribed) of that amount.

- [F23(2A)] In the application of sub-paragraph (2) above to the recovery of civil penalties under this Act or of any sum required to be paid under section 18(3) of this Act, for sub-paragraph (2)(a)(i) there shall be substituted the words—
 - "(i) have each had imposed upon them a civil penalty in pursuance of section 17(10) or (11) of this Act or are required to pay a sum of money under section 18(3) of this Act and that in each case any time limit for appealing against such imposition or requirement has expired without an appeal being made or, that in a case where such an appeal has been made, it has been finally determined in favour of the registration officer or, as the case may be, the levying authority."]
 - (3) The diligences referred to in sub-paragraph (2) above are—
 - (a) a poinding and sale in accordance with Schedule 5 to the M2Debtors (Scotland) Act 1987;
 - (b) an earnings arrestment;
 - (c) an arrestment and action of forthcoming or sale.

1	(4)	1	F24

- (5) It shall be incompetent for the sheriff to grant a summary warrant under sub-paragraph (2) above in respect of community charges due by a person if an action has already been raised for the recovery of those charges; and, without prejudice to sub-paragraph (6) below on the raising of an action for the recovery of community charges, any existing summary warrant in so far as it relates to the recovery of community charges shall cease to have effect.
- (6) It shall be incompetent to raise an action for the recovery of community charges if, in pursuance of a summary warrant, any of the diligences mentioned in subparagraph (3) above for the recovery of those charges has been executed.
- (7) In any proceedings for the recovery of community charges, whether by summary warrant or otherwise, no person shall be entitled to found upon failure of the levying authority or any other authority or body to comply with any provision of this Schedule or requirement under it relating to the date by which something shall be done, not being a provision in this paragraph or a provision regulating the diligence.
- (8) No misnomer or inaccurate description of any person or place or mistake or informality in any notice or other document or communication relating to the levy or

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collection of any community charge or in any proceedings for the payment thereof shall prejudice the recovery thereof.

Textual Amendments

- **F20** Words substituted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, **Sch. 12 para. 36(9)(a)**
- F21 Words repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 149, Sch. 13 Pt. IV
- F22 Words inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(9)(b)
- F23 Sch. 2 para. 7(2A) inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(9)(c)
- **F24** Sch. 2 paras. 4(2), 7(4) repealed by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 149, Sch. 13 Pt. IV

Marginal Citations

M2 1987 c. 18(45:2).

[F25 Deductions from income support]

Textual Amendments

F25 Sch. 2 para. 7A and cross-heading inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(10)

- [F267A (1) Regulations made under this paragraph may provide that where a levying authority has obtained a summary warrant or a decree against a person (the debtor) in respect of arrears of community charges and the debtor is entitled to income support within the meaning of [F27Part VII of the Social Security Contributions and Benefits Act 1992]]—
 - (a) the levying authority may, without prejudice to their right to pursue any other means of recovering such arrears, apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the summary warrant or decree was granted; and
 - (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
 - (2) Regulations made under this paragraph may include—
 - (a) provision allowing or requiring adjudication as regards an application and provision as to appeals and reviews;
 - (b) a scheme containing provision as to the circumstances and manner in which and times at which sums are to be deducted and paid, provision about the calculation of such sums (which may include provision to secure that amounts payable to the debtor by way of Income support do not fall below prescribed figures), and provision as to the circumstances in which the Secretary of State is to cease making deductions;

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- (c) provision requiring the Secretary of State to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums deducted up to the time of the notification;
- (d) provision that, where the whole amount to which the application relates has been paid, the authority shall give notice of that fact to the Secretary of State.

Textual Amendments

- **F26** Sch. 2 para. 7A and cross-heading inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(10)
- F27 Words in Sch. 2 para. 7A(1) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), Sch. 2 para.92.

Expenses of recovery of community charges

- 8 (1) Subject to sub-paragraph (2) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the M3 Debtors (Scotland) Act 1987, the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant under paragraph 7 above shall be chargeable against the debtor.
 - (2) No fees shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the levying authority for, sums paid to him by the debtor in satisfaction of an amount owing to the levying authority by way of community charges.

Marginal Citations

M3 1987 c. 18.(45:2)

Repayment of sums not due

A levying authority to whom there has been paid by way of any community charge any sum which (for whatever reason) is not due shall repay that sum or arrange for its repayment.

I^{F28} Use of information

Textual Amendments

F28 Sch. 2 para. 10 inserted by Local Government Finance Act 1988 (c. 41, SIF 81:1; 103:2), s. 137, Sch. 12 para. 36(11)

- The Secretary of State may prescribe that, in carrying out their functions under this Act, a levying authority, or a housing body exercising functions under paragraph 5 above, may use information which—
 - (a) is obtained under any other enactment; and
 - (b) does not fall within any prescribed description of information which cannot be used.]

Status:

Point in time view as at 01/07/1992.

Changes to legislation:

There are currently no known outstanding effects for the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (repealed), SCHEDULE 2.