

SCHEDULES

SCHEDULE 1

Section 2.

PERSONAL COMMUNITY CHARGE: EXEMPTION

Persons in detention

- 1 (1) A person is an exempt individual on a particular day if at any time on the day—
- (a) he is detained in a prison, a hospital or any other place by virtue of an order of a court to which sub-paragraph (2) below applies,
 - (b) he is detained under paragraph 2 of Schedule 3 to the Immigration Act 1971 (deportation),
 - (c) he is detained under section 136 of the Mental Health Act 1983 (detention in place of safety), or
 - (d) he is detained under a warrant issued under the Repatriation of Prisoners Act 1984.
- (2) This sub-paragraph applies to the following courts—
- (a) a court in the United Kingdom, and
 - (b) a Standing Civilian Court established under the Armed Forces Act 1976.
- (3) If a person is temporarily discharged under section 28 of the Prison Act 1952, or temporarily released under rules under section 47(5) of that Act, for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person is detained under regulations made under paragraph 8 of Schedule 4 below.
- (5) Sub-paragraph (1) above does not apply where the person is detained under section 76 of the Magistrates' Courts Act 1980, or section 9 of the Criminal Justice Act 1982, for default in payment of a fine.
- (6) In sub-paragraph (1) above “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.
- (7) The Secretary of State may by order provide that a person is an exempt individual on a particular day if—
- (a) at any time on the day he is imprisoned, detained or in custody under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957, and
 - (b) such conditions as may be prescribed are fulfilled.

Visiting forces

- 2 (1) A person is an exempt individual on a particular day if at any time on the day he has a relevant association with a visiting force.

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- (2) A visiting force, in relation to any particular time, is any body, contingent or detachment of the forces of a country to which any provision in Part I of the Visiting Forces Act 1952 applies at that time.
- (3) A person has, at any particular time, a relevant association with a visiting force if he has at that time such an association within the meaning of that Part.

International headquarters and defence organisations

- 3 (1) A person is an exempt individual on a particular day if at any time on the day he is a member of a headquarters or a dependant of such a member.
- (2) A headquarters, in relation to any particular time, is a headquarters or organisation designated at that time by an Order in Council under section 1 of the International Headquarters and Defence Organisations Act 1964.
- (3) A person is, at any particular time, a member of a headquarters if he is at that time such a member within the meaning of the Schedule to that Act.
- (4) A person is, at any particular time, a dependant of such a member if he is at that time such a dependant within the meaning of that Schedule.

The severely mentally impaired

- 4 (1) A person is an exempt individual on a particular day if—
 - (a) as regards the day he fulfils one or more of the conditions mentioned in sub-paragraph (2) below,
 - (b) at any time on the day he is severely mentally impaired, and
 - (c) he is stated to be severely mentally impaired at that time in a certificate of a registered medical practitioner.
- (2) The conditions are that—
 - (a) he is entitled for the day to an invalidity pension under section 15 of the Social Security Act 1975;
 - (b) he is entitled for the day to a severe disablement allowance under section 36 of that Act;
 - (c) he is on the day of pensionable age within the meaning given by section 27 of that Act.
- (3) A person is severely mentally impaired if he is suffering from—
 - (a) a state of arrested or incomplete development of mind which involves severe impairment of intelligence and social functioning, or
 - (b) an injury to the brain causing severe impairment of intelligence and social functioning which appears to be permanent.
- (4) The Secretary of State may by order amend sub-paragraph (2) above as it has effect for the time being (whether by adding, deleting or amending conditions, or by any combination of those methods).
- (5) The Secretary of State may by order substitute another definition for the definition of severe mental impairment for the time being effective for the purposes of this paragraph.

Status: This is the original version (as it was originally enacted).

Children

- 5 A person is an exempt individual on a particular day if the day falls within a week for which a person is entitled to child benefit in respect of the individual.

Students

- 6 A person is an exempt individual on a particular day if it falls within a period in which he is undertaking a full-time course of education and he is resident in Scotland or Northern Ireland for the purpose of undertaking the course.

Members of religious communities

- 7 (1) A person is an exempt individual on a particular day if at any time on the day—
- (a) he is a member of a relevant religious community, and
 - (b) he has no income or capital of his own and is dependent on the community concerned for his material needs.
- (2) A relevant religious community is a religious community whose principal occupation—
- (a) is prayer, contemplation, the relief of suffering, education, or any prescribed occupation, or
 - (b) consists of two or more of the occupations mentioned in paragraph (a) above.
- (3) A prescribed occupation is such occupation as may for the time being be prescribed for the purposes of this paragraph by regulations made by the Secretary of State.
- (4) In construing sub-paragraph (1)(b) above income by way of pension in respect of a former employment is to be ignored.

Hospital patients

- 8 (1) A person is an exempt individual on a particular day if at any time on the day one or more of the following paragraphs applies to him—
- (a) he is a patient who has his sole or main residence in a hospital;
 - (b) he is detained under Part II of the Mental Health Act 1983 in a hospital;
 - (c) he is detained under section 46, 47 or 48 of that Act in a hospital.
- (2) “Hospital” means a health service hospital within the meaning of the National Health Service Act 1977.
- (3) The Secretary of State may by order substitute another definition for the definition of hospital for the time being effective for the purposes of this paragraph.

Patients in homes

- 9 (1) A person is an exempt individual on a particular day if at any time on the day one or each of the following paragraphs applies to him—
- (a) he has his sole or main residence in a residential care home, nursing home, mental nursing home or hostel, and he is receiving care or treatment (or both) in the home or hostel;
 - (b) he is detained under Part II of the Mental Health Act 1983 in a mental nursing home.

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- (2) A residential care home is—
 - (a) an establishment in respect of which registration is required under Part I of the Registered Homes Act 1984 or would be so required but for section 1(4) or (5)(j) of that Act, or
 - (b) a building or part of a building in which residential accommodation is provided under section 21 of the National Assistance Act 1948 or paragraph 2(1)(a) of Schedule 8 to the National Health Service Act 1977.
- (3) A nursing home is anything which is a nursing home within the meaning of the Registered Homes Act 1984 or would be but for section 21(3)(a) of that Act.
- (4) A hostel is anything which falls within any definition of hostel for the time being prescribed by order made by the Secretary of State under this sub-paragraph.
- (5) A mental nursing home is anything which is a mental nursing home within the meaning of the Registered Homes Act 1984.
- (6) The Secretary of State may by order substitute another definition for any definition of a residential care home, nursing home or mental nursing home for the time being effective for the purposes of this paragraph.

Care workers

- 10 (1) A person is an exempt individual on a particular day if—
 - (a) at any time on the day he is employed to provide care or support (or both) to another person or other persons, and
 - (b) such conditions as may be prescribed by regulations made by the Secretary of State are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—
 - (a) require the person's employer to be a charity or fulfil some other description;
 - (b) relate to the period for which he is employed or other factors concerning his employment;
 - (c) require his income for a prescribed period (which contains the day concerned) not to exceed a prescribed amount;
 - (d) require his capital not to exceed a prescribed amount;
 - (e) require him to be resident in prescribed premises;
 - (f) require him not to exceed a prescribed age;
 - (g) require the other person or persons to fulfil a prescribed description (whether relating to age, disablement or otherwise).

Residents of certain Crown buildings

- 11 (1) A person is an exempt individual on a particular day if at any time on the day he has his sole or main residence in a building which on the day concerned is designated under this paragraph.
- (2) The Secretary of State may designate a building under this paragraph if at the time of designation the first and second conditions are fulfilled.
- (3) The first condition is that—

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- (a) the Crown has a freehold interest in the whole building and it is not subject (as a whole) to a single leasehold interest, or
 - (b) the Crown has an interest in the whole building under a lease or underlease and it is not subject (as a whole) to a single inferior leasehold interest.
- (4) The second condition is that in the Secretary of State's opinion the building is used wholly or mainly as the sole or main residence of individuals, and in his opinion most or all of them—
- (a) reside there for short periods, or
 - (b) should in the interests of national security not be registered as subject to a personal community charge.
- (5) The Secretary of State shall revoke a designation under this paragraph if the first or second condition ceases to be fulfilled.
- (6) A designation under this paragraph shall take effect at the beginning of the day following that on which it is made, and shall cease to have effect at the end of the day (if any) on which it is revoked.
- (7) The Crown has an interest in a building if the interest belongs to Her Majesty in right of the Crown or of the Duchy of Lancaster, or belongs to the Duchy of Cornwall or a government department, or is held for the purposes of a government department.

Residents of certain other dwellings

- 12 A person is an exempt individual on a particular day if—
- (a) at any time on the day he has his sole or main residence in a designated dwelling in respect of which a person is shown in the register as subject on the day to a collective community charge of a charging authority, and
 - (b) the day does not fall within a period in which he is undertaking a full-time course of education.
- 13 A person is an exempt individual on a particular day if at any time on the day he has his sole or main residence in a building falling within a description prescribed under section 5(3)(d) above.

Persons without fixed abodes

- 14 (1) A person is an exempt individual on a particular day if—
- (a) throughout the day he has no fixed abode in England and Wales or elsewhere, and
 - (b) at the end of the day the place of his sole or main residence does not consist of a building, caravan or residential boat.
- (2) A residential boat is a boat which is designed or adapted for human habitation.

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SCHEDULE 2

Section 22.

COMMUNITY CHARGES: ADMINISTRATION

Introduction

- 1 The Secretary of State may make regulations containing such provision as he sees fit in relation to—
- (a) the collection of amounts persons are liable to pay in respect of community charges;
 - (b) the collection of amounts individuals are liable to pay by way of contribution to amounts other persons are liable to pay in respect of collective community charges;
 - (c) other aspects of administration as regards community charges and contributions.

Charges

- 2 (1) In sub-paragraph (2) below—
- (a) references to the chargeable person are to a person who is entered in an authority's register as subject in a chargeable financial year to a community charge of the authority and who has sole liability to pay an amount to the authority in respect of the charge as it has effect for the year,
 - (b) references to the chargeable amount are to the amount he is liable to pay, and
 - (c) references to the authority and the financial year are to the authority and the financial year concerned.
- (2) Regulations under this Schedule may include provision—
- (a) that the chargeable person is to make payments on account of the chargeable amount, which may include payments during the course of the financial year,
 - (b) that payments on account must be made in accordance with an agreement between the chargeable person and the authority or in accordance with a prescribed scheme for payment by instalments,
 - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the chargeable amount,
 - (d) that an estimate must be made on prescribed assumptions (whether as to the chargeable person's residence or his interest in property or amounts payable by way of contribution or otherwise),
 - (e) that if the authority requests the chargeable person to supply it with information for the purpose of enabling it to make an estimate, he must supply it to the authority within a prescribed period if it is in his possession or control,
 - (f) that the authority must serve a notice or notices on the chargeable person stating the chargeable amount or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise),
 - (g) that, in the case of a collective community charge, the chargeable person must compile, and retain for a prescribed period, records about individuals resident in the designated dwelling (whether or not they are liable to make a payment under section 9 above) and about periods of residence and contributions payable,

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- (h) that, in the case of a collective community charge, the chargeable person must within a prescribed period of being requested by the authority or its registration officer allow it or him (as the case may be) to inspect the records,
 - (i) that, in the case of a collective community charge, the chargeable person must within a prescribed period of being requested by the authority or its registration officer send a copy of the records to it or him (as the case may be),
 - (j) that, in the case of a collective community charge, the chargeable person must submit returns to the authority containing information about amounts payable by way of contribution,
 - (k) that no payment on account of the chargeable amount need be made or return submitted unless a notice requires it,
 - (l) that a notice and any requirement in it is to be treated as invalid if it contains prescribed matters or fails to contain other prescribed matters or is not in a prescribed form,
 - (m) that the authority must supply prescribed information to the chargeable person when it serves a notice and that the notice is to be treated as invalid if the authority does not do so,
 - (n) that if the chargeable person fails to pay an instalment or submit a return in accordance with the regulations the unpaid balance of the chargeable amount or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure, and
 - (o) that any amount paid by the chargeable person in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.
- (3) The regulations may include provision that where—
- (a) a person is entered in the registers of two or more authorities as subject on the same day or days in a chargeable financial year to personal community charges of the authorities,
 - (b) he has sole liability to pay an amount to each authority in respect of its charge as it has effect for the year, and
 - (c) one or more of the entries is subject to an appeal or arbitration,
- while any such appeal or arbitration is outstanding no amount shall be payable by virtue of any of the entries other than the entry which was made first.
- (4) The regulations may include rules for ascertaining whether an entry is subject to an appeal or arbitration, whether an appeal or arbitration is outstanding, and which of a number of entries was made first; and the regulations may treat an appeal or arbitration as outstanding unless it is finally disposed of or abandoned or fails for non-prosecution.
- 3 (1) Regulations under this Schedule may include provision as to the collection of amounts persons are jointly and severally liable to pay in respect of community charges.
- (2) The regulations may include provision equivalent to that included under paragraph 2 above subject to any modifications the Secretary of State sees fit.
- (3) The regulations may include rules for determining whether any payment made by a person jointly and severally liable as to a fraction of an amount is (or is not) made towards satisfaction of his liability as to that fraction.

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Contributions

- 4 (1) In this paragraph—
- (a) references to the contributor are to an individual liable to pay in respect of a contribution period an amount to another person by way of contribution to the amount he is liable to pay to an authority in respect of a collective community charge of the authority as it has effect for a financial year,
 - (b) references to the chargeable person are to the other person,
 - (c) references to the contribution are to the amount the individual is liable to pay, and
 - (d) the reference to the contribution period is to the contribution period concerned.
- (2) Regulations under this Schedule may include provision—
- (a) that the contributor is to make a payment or payments on account of the contribution, which may include a payment or payments before the contribution period ends,
 - (b) that payments must be made at prescribed times (which may be times determined by the chargeable person or times when rent or some other consideration for accommodation is due or otherwise),
 - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the contribution,
 - (d) that an estimate must be made on prescribed assumptions (whether as to a period of residence or otherwise),
 - (e) that the chargeable person must inform the contributor that the dwelling is a designated dwelling and supply him with prescribed information about the contribution and a receipt for any payment by way of the contribution, and
 - (f) that any amount paid by the contributor in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid.

Discounts

- 5 (1) Regulations under this Schedule may include provision that where—
- (a) a person has sole liability to pay an amount (a chargeable amount) in respect of an authority's community charge as it has effect for a chargeable financial year,
 - (b) his liability would (apart from any provision under this paragraph) fall to be discharged by making payments on account in accordance with an agreement or in accordance with a scheme for payment by instalments,
 - (c) an estimate is made of the chargeable amount,
 - (d) he makes on account of the chargeable amount a single lump sum payment which is less than the estimated amount and is calculated in accordance with prescribed rules, and
 - (e) other prescribed conditions (if any) are fulfilled,
- the person's liability in respect of the chargeable amount shall be discharged by making the single lump sum payment.
- (2) The regulations may include provision that—

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- (a) if the chargeable amount proves to be greater than the estimated amount an additional sum, calculated in accordance with prescribed rules, shall be due from the person to the authority;
 - (b) if the chargeable amount proves to be less than the estimated amount a sum, calculated in accordance with prescribed rules, shall be due from the authority to the person or credited against any subsequent liability.
- (3) Rules included under sub-paragraph (2)(a) above shall be so framed that the aggregate of the lump sum paid and the additional sum is less than the chargeable amount.
- (4) Rules included under sub-paragraph (2)(b) above shall be so framed that the lump sum paid, minus the sum due or credited, is less than the chargeable amount.
- (5) The regulations may include, as regards a case where persons are jointly and severally liable to pay an amount in respect of an authority's community charge as it has effect for a chargeable financial year, provision equivalent to that included under sub-paragraphs (1) to (4) above subject to any modifications the Secretary of State sees fit.
- (6) The regulations may include provision that (in a case where any provision included under sub-paragraphs (1) to (5) above applies) any provision which is included under paragraph 2 or 3 above and is prescribed under this sub-paragraph shall not apply.

Information

- 6 (1) Regulations under this Schedule may include provision that any person mentioned in sub-paragraph (2) below shall supply to a registration officer for a charging authority such information as fulfils the following conditions—
 - (a) it is in the possession or control of the person concerned,
 - (b) the registration officer requests the person concerned to supply it,
 - (c) it is requested by the registration officer for the purpose of carrying out his functions under this Part, and
 - (d) it does not fall within any prescribed description of information which need not be supplied.
- (2) The persons are—
 - (a) the registration officer for any other charging authority,
 - (b) the charging authority for which the officer making the request is the registration officer,
 - (c) any other charging authority,
 - (d) any precepting authority, and
 - (e) the electoral registration officer for any area in England and Wales.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- 7 (1) Regulations under this Schedule may include provision that any person falling within sub-paragraph (2) below shall supply to a registration officer for a charging authority such information as fulfils the following conditions—
 - (a) it is in the possession or control of the person concerned,
 - (b) the registration officer requests the person concerned to supply it, and

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- (c) it is requested by the registration officer for the purpose of carrying out his functions under this Part.
- (2) A person falls within this sub-paragraph if he is a person the officer making the request reasonably believes is, has been, or is about to become, subject to a community charge of the authority for which the officer is the registration officer.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- 8 (1) Regulations under this Schedule may include provision that as regards any relevant property one or more individuals (to be called responsible individuals) may be designated by a registration officer for a charging authority, or otherwise identified, in accordance with prescribed rules.
- (2) The regulations may include provision that a responsible individual shall supply to a registration officer for a charging authority such information as fulfils the following conditions—
- (a) it is in the possession or control of the responsible individual,
- (b) the registration officer requests the responsible individual to supply it, and
- (c) it is requested by the registration officer with the object of enabling him to form a view whether the responsible individual or any other person is, has been, or is about to become, subject to a community charge of the authority by virtue of the relevant property.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- (4) The regulations may include provision allowing or requiring a registration officer for a charging authority to revoke a designation of an individual as a responsible individual.
- (5) References to relevant property are to a building, a part of a building, a caravan or a houseboat.
- 9 (1) Regulations under this Schedule may include provision that a certification officer shall supply to a registration officer for a charging authority such information as is mentioned in sub-paragraph (2) below and fulfils the following conditions—
- (a) it is in the possession or control of the certification officer,
- (b) the registration officer requests the certification officer to supply it, and
- (c) it is requested by the registration officer for the purpose of carrying out his functions under this Part.
- (2) The information is—
- (a) the name of each person who (on the day the request is made) is undertaking a full-time course of education at the educational establishment of the certification officer and has his sole or main residence in the area of the charging authority, and
- (b) the address of the sole or main residence of each such person.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- (4) A certification officer is an individual who is a certification officer by virtue of regulations under section 30 above.

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- (5) The educational establishment of a certification officer is the educational establishment as regards which he is the certification officer.
- 10 (1) Regulations under this Schedule may include provision that a person who has reason to believe he is or has been subject at any time on or after 1 December 1989 to a community charge of a charging authority shall inform the registration officer accordingly.
- (2) The regulations may include provision that where a person is shown in a charging authority's register as subject to a community charge of the authority, and he has reason to believe that the item concerned contains an error or is not complete or up-to-date, he shall inform the registration officer accordingly.
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the person having reason to believe as mentioned in sub-paragraph (1) or (2) above.
- 11 (1) Regulations under this Schedule may include provision that—
- (a) where a person becomes or ceases to be subject to a charging authority's community charge, and the registration officer makes an entry in the register accordingly, as soon as is reasonably practicable after doing so he shall send the prescribed person a copy of the item contained in the register in relation to the charge,
 - (b) where the registration officer amends an item contained in the register in order to correct an error or render the item more complete or up-to-date, as soon as is reasonably practicable after doing so he shall send the person shown in the register as subject to the charge concerned a copy of the amended item, and
 - (c) any copy sent in accordance with the regulations must be accompanied by prescribed information.
- (2) Regulations under sub-paragraph (1)(a) above may prescribe the person who has become or ceased to be subject to the charge concerned or any other person.
- 12 (1) Regulations under this Schedule may include provision that a registration officer for a charging authority shall supply to the Secretary of State such information as fulfils the following conditions—
- (a) it is in the possession or control of the officer and was obtained by him for the purpose of carrying out his functions under this Part,
 - (b) the Secretary of State requests him to supply it, and
 - (c) it is requested by the Secretary of State for the purpose of carrying out his functions under this Part.
- (2) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.
- 13 (1) Regulations under this Schedule may include provision that (so far as he does not have power to do so apart from the regulations) a registration officer for a charging authority may supply relevant information to a registration officer for another charging authority, even if he is not requested to supply the information.
- (2) Information is relevant information if—
- (a) it was obtained by the first-mentioned officer in exercising his functions under this Part,

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- (b) he believes it would be useful to the other officer in exercising his functions under this Part, and
 - (c) it does not fall within any prescribed description of information which is not to be supplied.
- 14 (1) Regulations under this Schedule may include provision that no duty of confidentiality shall prevent the Secretary of State from disclosing relevant information to a registration officer for a charging authority.
- (2) Information is relevant information if—
- (a) it was obtained by the Secretary of State in exercising his functions under the Social Security Act 1986,
 - (b) the Secretary of State believes it would be useful to the registration officer in exercising his functions under this Part, and
 - (c) it falls within a prescribed description.
- 15 Regulations under this Schedule may include provision that, in carrying out its functions under this Part, a charging authority 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.

Inspection etc.

- 16 (1) Regulations under this Schedule may include provision that a person shown in a charging authority's register as subject at any time to a community charge of the authority may, at a reasonable place and reasonable time stated by the registration officer, inspect the item contained in the register in relation to the charge.
- (2) The regulations may include provision that if such a person requests the registration officer to supply a copy of such an item the officer shall supply a copy to the person.
- (3) The regulations may include provision that if the authority requires a reasonable charge in respect of the supply of such a copy the duty to supply it shall not arise unless the person pays the charge.
- (4) To cater for any case where a register is not kept in a documentary form, the regulations may include provision equivalent to that included under sub-paragraphs (1) to (3) above subject to any modifications the Secretary of State sees fit.
- 17 (1) Regulations under this Schedule may include provision that a registration officer is to compile and then maintain—
- (a) an extract of prescribed information taken from the information for the time being contained in the charging authority's register, and
 - (b) a list of the addresses of buildings and parts of buildings for the time being designated by the registration officer for the purposes of the charging authority's collective community charges.
- (2) The regulations may include provision that any person may, at a reasonable place and reasonable time stated by the registration officer, inspect the extract and list maintained as mentioned in sub-paragraph (1) above.
- (3) The regulations may include provision that the registration officer may not supply a copy of the extract and list to any person.

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- (4) To cater for any case where the extract and list are not maintained in a documentary form, the regulations may include provision equivalent to that included under sub-paragraph (2) above subject to any modifications the Secretary of State sees fit.
- 18 Regulations under this Schedule may include provision that an authority which, or officer who, has received a copy of records under any provision included under paragraph 2(2)(i) above must allow the copy to be inspected by an individual liable to pay an amount to the chargeable person concerned by way of contribution to the amount he is liable to pay in respect of the charge concerned.

Miscellaneous

- 19 A payment on account of a contribution an individual is liable to pay under section 9 above shall not be treated as rent or other consideration for accommodation, notwithstanding anything included in regulations under paragraph 4 above.
- 20 Any reference in this Schedule to a payment on account of an amount is to any payment (whether interim, final or sole) in respect of the amount.

SCHEDULE 3

Section 22.

COMMUNITY CHARGES: PENALTIES

Imposition by authority

- 1 (1) Where a person (other than an authority) is requested to supply information under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the authority making the request may impose a penalty of £50 on him if—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (2) Where a penalty has been imposed on a person under sub-paragraph (1) above and he is requested by the authority a second time to supply the same information under the same provision, the authority may impose a further penalty of £200 on him if—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (3) Where a person is requested by an authority to allow it to inspect records under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the authority may impose a penalty of £50 on him if he fails without reasonable excuse to allow the records to be inspected in accordance with the provision.
- (4) Where a penalty has been imposed on a person under sub-paragraph (3) above and he is requested by the authority a second time to allow it to inspect the same records under the same provision, the authority may impose a further penalty of £200 on him if he fails without reasonable excuse to allow the records to be inspected in accordance with the provision.

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- (5) Where a person is requested by an authority to send a copy of records under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the authority may impose a penalty of £50 on him if he fails without reasonable excuse to send a copy in accordance with the provision.
- (6) Where a penalty has been imposed on a person under sub-paragraph (5) above and he is requested by the authority a second time to send a copy of the same records under the same provision, the authority may impose a further penalty of £200 on him if he fails without reasonable excuse to send a copy in accordance with the provision.
- (7) Where a person, in purported compliance with any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, knowingly submits a return which is inaccurate in a material particular, the authority concerned may impose on him a penalty of £50.
- (8) An authority may quash a penalty imposed by it.

Imposition by registration officer

- 2 (1) Where a person—
 - (a) fails without reasonable excuse to compile or retain records in accordance with any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, or
 - (b) in purported compliance with such provision knowingly compiles a record which is inaccurate in a material particular,
 the registration officer for the authority concerned may impose a penalty of £50 on him.
- (2) Where a penalty has been imposed on a person under sub-paragraph (1) above and as regards the same community charge—
 - (a) he fails without reasonable excuse to compile or retain records in accordance with any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, or
 - (b) in purported compliance with such provision he knowingly compiles a record which is inaccurate in a material particular,
 the registration officer for the authority concerned may impose a further penalty of £200 on him.
- (3) Where a person is requested by a registration officer to allow him to inspect records under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the officer may impose a penalty of £50 on him if he fails without reasonable excuse to allow the records to be inspected in accordance with the provision.
- (4) Where a penalty has been imposed on a person under sub-paragraph (3) above and he is requested by the officer a second time to allow him to inspect the same records under the same provision, the officer may impose a further penalty of £200 on him if he fails without reasonable excuse to allow the records to be inspected in accordance with the provision.
- (5) Where a person is requested by a registration officer to send a copy of records under any provision included in regulations under paragraph 2 or 3 of Schedule 2 above, the officer may impose a penalty of £50 on him if he fails without reasonable excuse to send a copy in accordance with the provision.

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- (6) Where a penalty has been imposed on a person under sub-paragraph (5) above and he is requested by the officer a second time to send a copy of the same records under the same provision, the officer may impose a further penalty of £200 on him if he fails without reasonable excuse to send a copy in accordance with the provision.
- (7) Where a person fails without reasonable excuse—
- (a) to inform a contributor in accordance with any provision included in regulations under paragraph 4(2)(e) of Schedule 2 above,
 - (b) to supply information in accordance with such a provision, or
 - (c) to supply a receipt in accordance with such a provision,
- the registration officer for the authority concerned may impose a penalty of £50 on him in respect of any (or each) such failure.
- (8) Where a person is requested to supply information under any provision included in regulations under paragraph 7, 8 or 9 of Schedule 2 above, the officer making the request may impose a penalty of £50 on him if—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (9) Where a penalty has been imposed on a person under sub-paragraph (8) above and he is requested by the officer a second time to supply the same information under the same provision, the officer may impose a further penalty of £200 on him if—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in purported compliance with the provision he knowingly supplies information which is inaccurate in a material particular.
- (10) Where a person is requested to supply information under any provision included in regulations under paragraph 7 or 8 of Schedule 2 above, and another person in responding to the request knowingly supplies information which is inaccurate in a material particular, the officer making the request may impose a penalty of £50 on the person supplying the information.
- (11) Where a person fails without reasonable excuse to inform a registration officer in accordance with any provision included in regulations under paragraph 10 of Schedule 2 above the officer may impose a penalty of £50 on him.
- (12) An officer may quash a penalty imposed by him.

General

- 3 Where a person is convicted of an offence, the conduct by reason of which he is convicted shall not also allow a penalty to be imposed under paragraph 1 or 2 above.
- 4 (1) If it appears to the Treasury that there has been a change in the value of money since the passing of this Act or (as the case may be) the last occasion when the power conferred by this paragraph was exercised, they may by order substitute for any sum for the time being specified in paragraphs 1 and 2 above such other sum as appears to them to be justified by the change.
- (2) An order under this paragraph shall not apply in relation to anything done, or any failure which began, before the date on which the order comes into force.

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- 5 (1) A penalty under paragraph 1 above shall be paid to the authority imposing it.
- (2) A penalty under paragraph 2 above shall be paid to the authority for which the registration officer imposing it is the registration officer.
- 6 (1) The Secretary of State may make regulations containing provision as to the collection of amounts payable as penalties under paragraph 1 or 2 above.
- (2) The regulations may include provision for the collection of such amounts (including provision about instalments and notices) which is equivalent to that made in regulations under Schedule 2 above for the collection of amounts persons are liable to pay in respect of community charges subject to any modifications the Secretary of State sees fit.
- (3) The regulations may include provision that, where the imposition of a penalty is subject to an appeal or arbitration, no amount shall be payable in respect of the penalty while the appeal or arbitration is outstanding.
- (4) The regulations may include rules for ascertaining whether an imposition is subject to an appeal or arbitration, and whether an appeal or arbitration is outstanding; and the regulations may treat an appeal or arbitration as outstanding unless it is finally disposed of or abandoned or fails for non-prosecution.
- (5) The regulations may include provision dealing with any case where a penalty is quashed, and may in particular provide for the repayment of an amount or the allowance of an amount by way of deduction against a sum due.
- (6) Provision as to penalties incurred under paragraph 2 (8) to (11) above before 1 April 1990 may be included in regulations under this paragraph notwithstanding that no liability to pay amounts in respect of community charges arises before that date.

SCHEDULE 4

Section 22.

COMMUNITY CHARGES: ENFORCEMENT

PART I

INTRODUCTION

- 1 (1) The Secretary of State may make regulations in relation to the recovery of—
- (a) any sum which has become payable to an authority under any provision included in regulations under paragraph 2 of Schedule 2 above and has not been paid;
 - (b) any sum which has become payable to an authority under any provision included in regulations under paragraph 3 of that Schedule and has not been paid;
 - (c) any sum which has become payable to a chargeable person under any provision included in regulations under paragraph 4 of that Schedule and has not been paid;
 - (d) any sum which has become payable to an authority under any provision included in regulations under paragraph 5(2)(a) or (5) of that Schedule and has not been paid;

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- (e) any sum which has become payable (by way of repayment) to a person other than an authority under any provision included in regulations under paragraph 2, 3 or 5(2)(b) or (5) of that Schedule and has not been paid;
 - (f) any sum which has become payable (by way of repayment) to a contributor under any provision included in regulations under paragraph 4 of that Schedule and has not been paid;
 - (g) any sum which has become payable to an authority under any provision included in regulations under paragraph 6 of Schedule 3 above and has not been paid.
- (2) References in sub-paragraph (1) above to a sum which has become payable and has not been paid include references to a sum forming part of a larger sum which has become payable and the other part of which has been paid.

PART II

CHARGES: SOLE LIABILITY

Preliminary

- 2 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(a) above.

Liability orders

- 3 (1) Regulations under this Schedule may provide that—
- (a) the authority concerned may apply to a magistrates' court for an order (a liability order) against the person by whom the sum is payable;
 - (b) the magistrates' court shall make the order if it is satisfied that the sum has become payable by the person concerned and has not been paid.
- (2) The regulations may include provision that the order shall be made in respect of an amount equal to the aggregate of—
- (a) the sum payable, and
 - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the costs incurred in obtaining the order.
- (3) The regulations may include—
- (a) provision prescribing steps to be taken before an application may be made;
 - (b) provision that no application may be made after a prescribed period has expired;
 - (c) provision prescribing the procedure to be followed for the initiation of an application (which may include provision as to form);
 - (d) provision prescribing the procedure to be followed in dealing with an application;
 - (e) provision prescribing the form and contents of an order.

Information

- 4 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) he shall, during such time as the

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amount in respect of which the order was made remains wholly or partly unpaid, be under a duty to supply relevant information to the charging authority concerned.

- (2) Relevant information is such information as fulfils the following conditions—
- (a) it is in the debtor's possession or control,
 - (b) the charging authority requests him to supply it, and
 - (c) it falls within a prescribed description of information and relates to the debtor's employment (if any) or income (whether or not from employment).
- (3) The regulations may include provision that the information is to be supplied in a prescribed form and within a prescribed period of the request being made.

Attachment of earnings

- 5 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is an individual—
- (a) the authority concerned may make an order (an attachment of earnings order) to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made,
 - (b) such an order shall be expressed to be directed to a person who has the debtor in his employment, and shall operate as an instruction to such a person to make deductions from the debtor's earnings and to pay the amounts deducted to the authority,
 - (c) the authority may serve a copy of the order on a person who appears to the authority to have the debtor in his employment, and
 - (d) a person who has the debtor in his employment shall comply with the order if a copy of it is served on him.
- (2) The regulations may include—
- (a) provision allowing an attachment of earnings order to be varied;
 - (b) provision requiring a person who has the debtor in his employment to comply with the order as varied if a copy of the order as varied is served on him;
 - (c) provision requiring an order to be in a prescribed form;
 - (d) provision requiring an order to specify the sum to which the order relates, the rate at which the debtor's earnings are to be applied to meet the sum, and such other particulars as may be prescribed;
 - (e) rules about the rate which may be so specified;
 - (f) provision allowing the person who deducts and pays amounts under the order to deduct from the debtor's earnings prescribed sums towards his administrative costs;
 - (g) provision requiring the person who deducts and pays amounts under the order to notify the debtor, in a prescribed manner and at any prescribed time, of the total amount of sums (including sums towards administrative costs) deducted up to the time of the notification;
 - (h) provision requiring any person on whom a copy of the order is served to notify the authority in a prescribed manner and within a prescribed period if he does not have the debtor in his employment or the debtor subsequently ceases to be in his employment;
 - (i) provision that, where the whole amount to which the order relates has been paid, the authority shall give notice of that fact to any person who appears

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- to it to have the debtor in his employment and who has been served with a copy of the order;
- (j) provision allowing or requiring an order to be discharged.
- (3) The regulations may include provision that while an attachment of earnings order is in force—
- (a) the debtor shall from time to time notify the authority concerned, in a prescribed manner and within a prescribed period, of each occasion when he leaves any employment or becomes employed or re-employed, and shall include in such a notification a statement of his earnings and expected earnings from the employment concerned and of such other matters as may be prescribed;
- (b) any person who becomes the debtor's employer and knows that the order is in force and by what authority it was made shall notify the authority concerned, in a prescribed manner and within a prescribed period, that he is the debtor's employer, and shall include in such a notification a statement of the debtor's earnings and expected earnings from the employment concerned and of such other matters as may be prescribed.
- (4) The regulations may include provision with respect to the priority to be accorded as between—
- (a) two or more orders made under the regulations;
- (b) orders made under the regulations and orders made under the Attachment of Earnings Act 1971.
- (5) The regulations may include provision that a person may appeal to a magistrates' court if he is aggrieved by the making or the terms of an attachment of earnings order, or there is a dispute whether payments constitute earnings or as to any other prescribed matter relating to the order.
- (6) The regulations may include—
- (a) provision prescribing the procedure to be followed for initiating an appeal;
- (b) provision prescribing the procedure to be followed in dealing with an appeal;
- (c) provision as to the powers of the court (which may include provision as to the quashing of an attachment of earnings order or the variation of the terms of such an order).

Deductions from income support

- 6 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is entitled to income support within the meaning of the Social Security Act 1986—
- (a) the authority concerned may 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 liability order was made, and
- (b) the Secretary of State may deduct such sums and pay them to the authority towards satisfaction of any such outstanding sum.
- (2) The regulations may include—
- (a) provision allowing or requiring adjudication as regards an application, and provision as to appeals and reviews;

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- (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;
- (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.

Distress

- 7 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) the authority concerned may levy the appropriate amount by distress and sale of the debtor's goods.
- (2) The appropriate amount is the aggregate of—
- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
 - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the charges connected with the distress.
- (3) The regulations may include provision that—
- (a) a distress may be made anywhere in England and Wales;
 - (b) a distress shall not be deemed unlawful on account of any defect or want of form in the liability order and no person making a distress shall be deemed a trespasser on that account;
 - (c) no person making a distress shall be deemed a trespasser from the beginning on account of any subsequent irregularity in making the distress, but a person sustaining special damage by reason of the irregularity may recover full satisfaction for the special damage (and no more) by proceedings in trespass or otherwise.
- (4) The regulations may include provision that a person may appeal to a magistrates' court if he is aggrieved by the levy of, or an attempt to levy, a distress.
- (5) The regulations may include—
- (a) provision prescribing the procedure to be followed for initiating an appeal;
 - (b) provision prescribing the procedure to be followed in dealing with an appeal;
 - (c) provision as to the powers of the court (which may include provision as to the discharge of goods distrained or the payment of compensation in respect of goods distrained and sold).

Commitment to prison

- 8 (1) Regulations under this Schedule may provide that—
- (a) where an authority has sought to levy an amount by distress under any provision included under paragraph 7 above, the debtor is an individual, and it appears to the authority that no (or insufficient) goods of the debtor can be

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- found on which to levy the amount, the authority may apply to a magistrates' court for the issue of a warrant committing the debtor to prison;
- (b) on such application being made the court shall (in the debtor's presence) inquire as to his means and inquire whether the failure to pay which led to the liability order being made was due to his wilful refusal or culpable neglect;
 - (c) if (and only if) the court is of opinion that his failure was due to his wilful refusal or culpable neglect it may if it thinks fit issue a warrant of commitment against the debtor, or fix a term of imprisonment and postpone the issue of the warrant until such time and on such conditions (if any) as the court thinks just;
 - (d) the warrant shall be made in respect of the relevant amount (within the meaning given by sub-paragraph (2) below);
 - (e) the warrant shall state that amount;
 - (f) the order in the warrant shall be that the debtor be imprisoned for a time specified in the warrant (which shall not exceed 3 months), unless the amount stated in the warrant is sooner paid;
 - (g) the period of imprisonment shall be reduced by a prescribed amount in respect of part payment in prescribed circumstances;
 - (h) a warrant may be directed to the authority concerned and to such other persons (if any) as the court issuing it thinks fit;
 - (i) a warrant may be executed anywhere in England and Wales by any person to whom it is directed.
- (2) The relevant amount is the aggregate of—
- (a) an amount equal to the appropriate amount within the meaning of paragraph 7 above or (as the case may be) to so much of it as remains outstanding, and
 - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of the costs of commitment.
- (3) The regulations may include—
- (a) provision that a single warrant shall not be issued, under any provision included under this paragraph, against more than one person;
 - (b) provision as to the form of a warrant;
 - (c) provision allowing remission of payment where no warrant is issued or term of imprisonment fixed;
 - (d) provision allowing an application to be renewed where no warrant is issued or term of imprisonment fixed;
 - (e) provision that a statement in writing to the effect that wages of any amount have been paid to the debtor during any period, purporting to be signed by or on behalf of his employer, shall be evidence of the facts there stated;
 - (f) provision that, for the purpose of enabling inquiry to be made as to the debtor's conduct and means, a justice of the peace may issue a summons to him to appear before a magistrates' court and (if he does not obey the summons) may issue a warrant for his arrest;
 - (g) provision that, for the purpose of enabling such inquiry, a justice of the peace may issue a warrant for the debtor's arrest without issuing a summons;
 - (h) provision as to the execution of a warrant for arrest (which may include provision allowing it to be executed anywhere in England and Wales).

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Bankruptcy

- 9 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is an individual, the amount due shall be deemed to be a debt for the purposes of section 267 of the Insolvency Act 1986 (grounds of creditor's petition).
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

Winding up

- 10 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor) and the debtor is a company, the amount due shall be deemed to be a debt for the purposes of section 122(1)(f) of the Insolvency Act 1986 (winding up of companies by the court).
- (2) The amount due is an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

Charging orders

- 11 (1) Regulations under this Schedule may provide that where a magistrates' court has made a liability order against a person (the debtor), the charge concerned is a collective community charge, and prescribed conditions are fulfilled—
- (a) the authority concerned may apply to a court for an order (a charging order) imposing, on any interest held by the debtor beneficially in the designated dwelling concerned, a charge for securing the due amount, and
 - (b) a charge imposed by a charging order shall have the like effect and shall be enforceable in the same courts and in the same manner as an equitable charge created by the debtor by writing under his hand.
- (2) The due amount is the aggregate of—
- (a) an amount equal to any outstanding sum which is or forms part of the amount in respect of which the liability order was made, and
 - (b) a sum (of an amount determined in accordance with prescribed rules) in respect of costs connected with the charging order.
- (3) The regulations may include provision—
- (a) as to the court to which an application may be made (which may be the High Court or a county court);
 - (b) as to the factors to be considered by the court in deciding whether to make a charging order;
 - (c) requiring an order to specify the dwelling and interest concerned, and such other matters as may be prescribed;
 - (d) requiring an order to be in a prescribed form;
 - (e) allowing an order to be made absolutely or subject to conditions;
 - (f) as to the discharge or variation of an order.

Relationship between remedies

- 12 As regards a case where a magistrates' court has made a liability order, regulations under this Schedule may include provision that—

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- (a) attachment of earnings may be resorted to more than once;
- (b) deductions from income support may be resorted to more than once;
- (c) distress may be resorted to more than once;
- (d) attachment of earnings, deductions from income support and distress (or any two of them) may be resorted to in any order or alternately (or both);
- (e) steps by way of attachment, deduction, distress, commitment, bankruptcy, winding up or charging may not be taken while steps by way of another of those methods are being taken;
- (f) where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) the person concerned no steps, or no further steps, by way of attachment, deduction, distress, bankruptcy or charging may be taken.

Magistrates and justices

- 13 Regulations under this Schedule may include—
- (a) provision for determining what justices and magistrates' courts are to have jurisdiction in cases provided for by the regulations;
 - (b) provision as to the composition of magistrates' courts in cases provided for by the regulations.

PART III

CHARGES: JOINT AND SEVERAL LIABILITY

- 14 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(b) above.
- 15 (1) Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.
- (2) In particular, the regulations may provide that where a sum is payable by a chargeable person and a spouse or manager (as the case may be)—
- (a) a liability order may be made against the chargeable person alone, or against that person and the spouse or manager;
 - (b) a liability order may not be made against the spouse or manager alone;
 - (c) where a liability order has been made against both the chargeable person and the spouse or manager, an attachment of earnings order may be made against one of them or different attachment of earnings orders may be made against each;
 - (d) where a liability order has been made against both, deductions from income support may be made in respect of one of them or of each;
 - (e) where a liability order has been made against both, distress may be made against one of them or against each;
 - (f) where distress has been made against each, a warrant of commitment may be applied for against one of them or different warrants may be applied for against each;
 - (g) where distress has been made against the chargeable person only, a warrant of commitment may be applied for against that person;

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- (h) where a liability order has been made against both, a charging order may be made against one of them or different charging orders may be made against each.
- (3) As regards a case where a magistrates' court has made a liability order against a chargeable person and a spouse, the regulations may include provision that a warrant of commitment may not be applied for against the spouse unless distress has been made against the chargeable person and it appears to the authority concerned that no (or insufficient) goods of that person can be found.
- (4) As regards a case where a magistrates' court has made a liability order against a chargeable person and a spouse or manager, the regulations may include provision that—
- (a) steps by way of attachment, deduction, distress or charging may not be taken against one while steps by way of the same method or another of those methods are being taken against the other;
 - (b) where a warrant of commitment is issued against (or a term of imprisonment is fixed in the case of) one of them no steps, or no further steps, by way of attachment, deduction, distress or charging may be taken against that one.
- (5) In this paragraph “chargeable person”, “spouse” and “manager” shall be construed in accordance with sections 16 and 17 above.

PART IV

CONTRIBUTIONS

- 16 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(c) above.
- 17 Regulations under this Schedule may provide that any such sum shall be recoverable in a court of competent jurisdiction.

PART V

DISCOUNT ADJUSTMENTS

- 18 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(d) above.
- 19 Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.

PART VI

REPAYMENTS

- 20 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(e) or (f) above.
- 21 Regulations under this Schedule may provide that any such sum shall be recoverable in a court of competent jurisdiction.

PART VII

PENALTIES

- 22 This Part of this Schedule applies as regards the recovery of any sum falling within paragraph 1(1)(g) above.
- 23 (1) Regulations under this Schedule may make, as regards the recovery of such a sum, provision equivalent to that included under Part II of this Schedule subject to any modifications the Secretary of State thinks fit.
- (2) Provision as to penalties incurred under paragraph 2(8) to (11) of Schedule 3 above before 1 April 1990 may be included in regulations under this Schedule notwithstanding that no liability to pay amounts in respect of community charges arises before that date.

PART VIII

GENERAL

Exclusion of certain matters

- 24 Regulations under this Schedule may provide that any matter which could be the subject of an appeal under section 23 above may not be raised in proceedings under the regulations.

Costs

- 25 Regulations under this Schedule may provide that where a charging authority has received in proceedings under the regulations an amount by way of costs it shall pay an amount (determined in accordance with prescribed rules) to a prescribed person for the benefit of such court as is identified in accordance with prescribed rules.

Termination of proceedings

- 26 (1) Regulations under this Schedule may provide that in a case where—
- (a) proceedings under the regulations have been taken as regards the recovery of any sum mentioned in paragraph 1(1) above, and
 - (b) the outstanding amount is paid or tendered to the person to whom it is payable,
- that person shall accept the amount, no further steps shall be taken as regards its recovery, and any person committed to prison in pursuance of the proceedings shall be released.
- (2) The outstanding amount is an amount equal to the sum concerned or to so much of it as remains outstanding (as the case may be).
- (3) In a case where costs and charges are relevant the outstanding amount shall be treated as augmented by a sum (of an amount determined in accordance with prescribed rules) in respect of costs and charges incurred in the proceedings up to the time of payment or tender.

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Offences

- 27 (1) Regulations under this Schedule may provide that a person shall be guilty of an offence if he is required by any provision included under paragraph 4 above to supply information and—
- (a) he fails without reasonable excuse to supply the information in accordance with the provision, or
 - (b) in supplying information in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.
- (2) Regulations under this Schedule may provide that—
- (a) a person shall be guilty of an offence if he is required by any provision included under paragraph 5(1)(d) or (2)(b) above to comply with an attachment of earnings order and fails to do so;
 - (b) it shall be a defence for a person charged with such an offence to prove that he took all reasonable steps to comply with the order.
- (3) Regulations under this Schedule may provide that a person shall be guilty of an offence if he is required by any provision included under paragraph 5(2)(g) or (h) or (3)(a) or (b) above to notify another person and—
- (a) he fails without reasonable excuse to notify the other person in accordance with the provision, or
 - (b) in notifying the other person in purported compliance with the provision he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular.
- (4) Regulations under this Schedule may provide that a person guilty of an offence under any provision included under sub-paragraphs (1) to (3) above shall be liable on summary conviction to a fine not exceeding—
- (a) level 2 on the standard scale (where the provision is included under sub-paragraph (1)(a) or (3)(a) above), or
 - (b) level 3 on the standard scale (where the provision is included under sub-paragraph (1)(b), (2) or (3)(b) above).
- (5) References in this paragraph to any provision included under paragraph 4 or 5 above include references to any equivalent provision included under paragraph 15, 19 or 23 above.

Other enactments

- 28 (1) Regulations under this Schedule may apply any provision contained in or made under a relevant enactment, or may apply any such provision subject to prescribed modifications, or may contain provision equivalent to any such provision (whether or not subject to prescribed modifications).
- (2) Relevant enactments are Part VI of the General Rate Act 1967, the Attachment of Earnings Act 1971, Part III of the Social Security Act 1975, the Charging Orders Act 1979, and any enactment applied by any of those enactments.

SCHEDULE 5

Section 51.

NON-DOMESTIC RATING: EXEMPTION

Agricultural premises

- 1 A hereditament is exempt to the extent that it consists of any of the following—
 - (a) agricultural land;
 - (b) agricultural buildings.
- 2 (1) Agricultural land is—
 - (a) land used as arable, meadow or pasture ground only,
 - (b) land used for a plantation or a wood or for the growth of saleable underwood,
 - (c) land exceeding 0.10 hectare and used for the purposes of poultry farming,
 - (d) anything which consists of a market garden, nursery ground, orchard or allotment (which here includes an allotment garden within the meaning of the Allotments Act 1922), or
 - (e) land occupied with, and used solely in connection with the use of, a building which (or buildings each of which) is an agricultural building by virtue of paragraph 4, 5, 6 or 7 below.
 - (2) But agricultural land does not include—
 - (a) land occupied together with a house as a park,
 - (b) gardens (other than market gardens),
 - (c) pleasure grounds,
 - (d) land used mainly or exclusively for purposes of sport or recreation, or
 - (e) land used as a racecourse.
- 3 A building is an agricultural building if it is not a dwelling and—
 - (a) it is occupied together with agricultural land and is used solely in connection with agricultural operations on the land, or
 - (b) it is or forms part of a market garden and is used solely in connection with agricultural operations at the market garden.
- 4 (1) A building is an agricultural building if it is used solely in connection with agricultural operations carried on on agricultural land and sub-paragraph (2) or (3) below applies.
 - (2) This sub-paragraph applies if the building is occupied by the occupiers of all the land concerned.
 - (3) This sub-paragraph applies if the building is occupied by individuals each of whom is appointed by the occupiers of the land concerned to manage the use of the building and is—
 - (a) an occupier of some of the land concerned, or
 - (b) a member of the board of directors or other governing body of a person who is both a body corporate and an occupier of the land concerned.
 - (4) This paragraph does not apply unless the number of occupiers of the land concerned is less than 25.
- 5 (1) A building is an agricultural building if—
 - (a) it is used for the keeping or breeding of livestock, or

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- (b) it is not a dwelling, it is occupied together with a building or buildings falling within paragraph (a) above, and it is used in connection with the operations carried on in that building or those buildings.
- (2) Sub-paragraph (1)(a) above does not apply unless—
 - (a) the building is solely used as there mentioned, or
 - (b) the building is occupied together with agricultural land and used also in connection with agricultural operations on that land, and that other use together with the use mentioned in sub-paragraph (1)(a) is its sole use.
- (3) Sub-paragraph (1)(b) above does not apply unless—
 - (a) the building is solely used as there mentioned, or
 - (b) the building is occupied also together with agricultural land and used also in connection with agricultural operations on that land, and that other use together with the use mentioned in sub-paragraph (1)(b) is its sole use.
- (4) A building (the building in question) is not an agricultural building by virtue of this paragraph unless it is surrounded by or contiguous to an area of agricultural land which amounts to not less than 2 hectares.
- (5) In deciding for the purposes of sub-paragraph (4) above whether an area is agricultural land and what is its size, the following shall be disregarded—
 - (a) any road, watercourse or railway (which here includes the former site of a railway from which railway lines have been removed);
 - (b) any agricultural building other than the building in question;
 - (c) any building occupied together with the building in question.
- 6 (1) A building is an agricultural building if it is not a dwelling, is occupied by a person keeping bees, and is used solely in connection with the keeping of those bees.
- (2) Sub-paragraphs (4) and (5) of paragraph 5 above apply for the purposes of this paragraph as for those of that.
- 7 (1) A building is an agricultural building if it is not a dwelling and—
 - (a) it is used in connection with agricultural operations carried on on agricultural land, and
 - (b) it is occupied by a body corporate any of whose members are (together with the body) the occupiers of the land.
- (2) A building is also an agricultural building if it is not a dwelling and—
 - (a) it is used in connection with the operations carried on in a building which, or buildings each of which, is used for the keeping or breeding of livestock and is an agricultural building by virtue of paragraph 5 above, and
 - (b) sub-paragraph (3), (4) or (5) below applies as regards the building first mentioned in this sub-paragraph (the building in question).
- (3) This sub-paragraph applies if the building in question is occupied by a body corporate any of whose members are (together with the body) the occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above.
- (4) This sub-paragraph applies if the building in question, and the building or buildings mentioned in sub-paragraph (2)(a) above, are occupied by the same persons.

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- (5) This sub-paragraph applies if the building in question is occupied by individuals each of whom is appointed by the occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above to manage the use of the building in question and is—
- (a) an occupier of part of the building, or of part of one of the buildings, mentioned in sub-paragraph (2)(a) above, or
 - (b) a member of the board of directors or other governing body of a person who is both a body corporate and an occupier of the building or buildings mentioned in sub-paragraph (2)(a) above.
- (6) Sub-paragraph (1) above does not apply unless the use there mentioned, or that use together with the use mentioned in sub-paragraph (2) above, is its sole use.
- (7) Sub-paragraph (2) above does not apply unless the use there mentioned, or that use together with the use mentioned in sub-paragraph (1) above, is its sole use.
- (8) Sub-paragraph (4) or (5) above does not apply unless the number of occupiers of the building or buildings mentioned in sub-paragraph (2)(a) above is less than 25.
- 8 (1) In paragraphs 1 and 3 to 7 above “agricultural land” shall be construed in accordance with paragraph 2 above.
- (2) In paragraphs 1 and 5(5)(b) above “agricultural building” shall be construed in accordance with paragraphs 3 to 7 above.
- (3) In determining for the purposes of paragraphs 3 to 7 above whether a building used in any way is solely so used, no account shall be taken of any time during which it is used in any other way, if that time does not amount to a substantial part of the time during which the building is used.
- (4) In paragraphs 2 to 7 above and sub-paragraph (2) above “building” includes a separate part of a building.
- (5) In paragraphs 5 and 7 above “livestock” includes any mammal or bird kept for the production of food or wool or for the purpose of its use in the farming of land.

Fish farms

- 9 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) land used solely for or in connection with fish farming;
 - (b) buildings (other than dwellings) so used.
- (2) In determining whether land or a building used for or in connection with fish farming is solely so used, no account shall be taken of any time during which it is used in any other way, if that time does not amount to a substantial part of the time during which the land or building is used.
- (3) “Building” includes a separate part of a building.
- (4) “Fish farming” means the breeding or rearing of fish, or the cultivation of shellfish, for the purpose of (or for purposes which include) transferring them to other waters or producing food for human consumption.
- (5) “Shellfish” includes crustaceans and molluscs of any description.

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Fishing

- 10 (1) A hereditament is exempt to the extent that it consists of a right of fishing exercisable in a fishery regulated by an order which—
- (a) is made under section 28(3) of the Salmon and Freshwater Fisheries Act 1975, and
 - (b) contains such provision as is mentioned in paragraph 1(a) of Schedule 3 to that Act (contributions imposed by water authorities).
- (2) A hereditament is exempt to the extent that it consists of a right of fishing exercisable in a fishery—
- (a) which is regulated by the council constituted under section 6 of the Tweed Fisheries Act 1969, and
 - (b) as regards which a rate or assessment is levied under section 79 of the Tweed Fisheries Act 1857 or section 5 of the Tweed Fisheries Amendment Act 1859.

Places of religious worship etc.

- 11 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) a place of public religious worship which belongs to the Church of England or the Church in Wales (within the meaning of the Welsh Church Act 1914) or is for the time being certified as required by law as a place of religious worship;
 - (b) a church hall, chapel hall or similar building used in connection with a place falling within paragraph (a) above for the purposes of the organisation responsible for the conduct of public religious worship in that place.
- (2) A hereditament is exempt to the extent that it—
- (a) is occupied by an organisation responsible for the conduct of public religious worship in a place falling within sub-paragraph (1)(a) above, and
 - (b) is used for carrying out administrative or other activities relating to the organisation of the conduct of public religious worship in such a place.

Certain property of Trinity House

- 12 (1) A hereditament is exempt to the extent that it belongs to or is occupied by the Trinity House and consists of any of the following—
- (a) a lighthouse;
 - (b) a buoy;
 - (c) a beacon;
 - (d) property within the same curtilage as, and occupied for the purposes of, a lighthouse.
- (2) No other hereditament (or part of a hereditament) belonging to or occupied by the Trinity House is exempt, notwithstanding anything in section 731 of the Merchant Shipping Act 1894.

Sewers

- 13 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) a sewer;

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- (b) an accessory belonging to a sewer.
- (2) “Sewer” has the meaning given by section 343 of the Public Health Act 1936.
- (3) “Accessory” means a manhole, ventilating shaft, pumping station, pump or other accessory.
- (4) The Secretary of State may by order repeal sub-paragraphs (1) to (3) above.

Property of drainage authorities

- 14 (1) A hereditament is exempt to the extent that it consists of any of the following—
- (a) land which is occupied by a drainage authority and which forms part of a main river or of a watercourse maintained by the authority;
 - (b) a structure maintained by a drainage authority for the purpose of controlling or regulating the flow of water in, into or out of a watercourse which forms part of a main river or is maintained by the authority;
 - (c) an appliance so maintained for that purpose.
- (2) “Drainage authority”, “main river” and “watercourse” have the same meanings as in the Land Drainage Act 1976.
- (3) Nothing in this paragraph renders exempt a hereditament (or part of a hereditament) which consists of a right of fishing or shooting.

Parks

- 15 (1) A hereditament is exempt to the extent that it consists of a park which—
- (a) has been provided by, or is under the management of, a relevant authority or two or more relevant authorities acting in combination, and
 - (b) is available for free and unrestricted use by members of the public.
- (2) The reference to a park includes a reference to a recreation or pleasure ground, a public walk, an open space within the meaning of the Open Spaces Act 1906, and a playing field provided under the Physical Training and Recreation Act 1937.
- (3) Each of the following is a relevant authority—
- (a) a county council,
 - (b) a district council,
 - (c) a London borough council,
 - (d) the Common Council,
 - (e) the Council of the Isles of Scilly,
 - (f) a parish or community council, and
 - (g) the chairman of a parish meeting.
- (4) In construing sub-paragraph (1)(b) above any temporary closure (at night or otherwise) shall be ignored.

Property used for the disabled

- 16 (1) A hereditament is exempt to the extent that it consists of property used wholly for any of the following purposes—

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- (a) the provision of facilities for training, or keeping suitably occupied, persons who are disabled or who are or have been suffering from illness;
 - (b) the provision of welfare services for disabled persons;
 - (c) the provision of facilities under section 15 of the Disabled Persons (Employment) Act 1944;
 - (d) the provision of a workshop or of other facilities under section 3(1) of the Disabled Persons (Employment) Act 1958.
- (2) A person is disabled if he is blind, deaf or dumb or suffers from mental disorder of any description or is substantially and permanently handicapped by illness, injury, congenital deformity or any other disability for the time being prescribed for the purposes of section 29(1) of the National Assistance Act 1948.
- (3) “Illness” has the meaning given by section 128(1) of the National Health Service Act 1977.
- (4) “Welfare services for disabled persons” means services or facilities (by whomsoever provided) of a kind which a local authority has power to provide under section 29 of the National Assistance Act 1948.

Air-raid protection works

- 17 A hereditament is exempt to the extent that it consists of property which—
- (a) is intended to be occupied or used solely for the purpose of affording protection in the event of hostile attack from the air, and
 - (b) is not occupied or used for any other purpose.

Swinging moorings

- 18 A hereditament is exempt to the extent that it consists of a mooring which is used or intended to be used by a boat or ship and which is equipped only with a buoy attached to an anchor, weight or other device—
- (a) which rests on or in the bed of the sea or any river or other waters when in use, and
 - (b) which is designed to be raised from that bed from time to time.

Property in enterprise zones

- 19 (1) A hereditament is exempt to the extent that it is situated in an enterprise zone.
- (2) An enterprise zone is an area for the time being designated as an enterprise zone under Schedule 32 to the Local Government, Planning and Land Act 1980.

Power to confer exemption

- 20 (1) The Secretary of State may make regulations providing that prescribed hereditaments or hereditaments falling within any prescribed description are exempt to such extent (whether as to the whole or some lesser extent) as may be prescribed.
- (2) But the power under sub-paragraph (1) above may not be exercised so as to confer exemption which in his opinion goes beyond such exemption or privilege (if any) as fulfils the first and second conditions.

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- (3) The first condition is that the exemption or privilege operated or was enjoyed in practice, immediately before the passing of this Act, in respect of a general rate in its application to the hereditaments prescribed or falling within the prescribed description.
- (4) The second condition is that the exemption or privilege—
 - (a) was conferred by a local Act or order passed or made on or after 22 December 1925, or
 - (b) was conferred by a local Act or order passed or made before 22 December 1925 and was saved by section 117(5)(b) of the 1967 Act.
- (5) Regulations under sub-paragraph (1) above in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1 January in the preceding financial year.

Interpretation

- 21 (1) This paragraph applies for the purposes of this Schedule.
- (2) “Exempt” means exempt from local non-domestic rating.
- (3) Any land, building or property not in use shall be treated as used in a particular way if it appears that when next in use it will be used in that way.
- (4) Any land or building which is not occupied shall be treated as occupied in a particular way if it appears that when next occupied it will be occupied in that way.
- (5) A person shall be treated as an occupier of any land or building which is not occupied if it appears that when it is next occupied he will be an occupier of it.

SCHEDULE 6

Section 56.

NON-DOMESTIC RATING: VALUATION

- 1 This Schedule has effect to determine the rateable value of non-domestic hereditaments, and parts of them, for the purposes of this Part.
- 2 (1) The rateable value of a non-domestic hereditament shall be taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to let from year to year if the tenant undertook to pay all usual tenant’s rates and taxes and to bear the cost of the repairs and insurance and the other expenses (if any) necessary to maintain the hereditament in a state to command that rent.
- (2) Where (apart from this sub-paragraph) the rateable value would include a fraction of a pound—
 - (a) the fraction shall be made up to one pound if it would exceed 50p, and
 - (b) the fraction shall be ignored if it would be 50p or less.
- (3) Where the rateable value is determined for the purposes of compiling a list the day by reference to which the determination is to be made is—
 - (a) the day on which the list must be compiled, or
 - (b) such day preceding that day as may be specified by the Secretary of State by order in relation to the list.

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- (4) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the day by reference to which the determination is to be made is—
- (a) the day on which the list came into force, or
 - (b) if a day was specified under sub-paragraph (3)(b) above in relation to the list, the day so specified.
- (5) Where the rateable value is determined for the purposes of compiling a list by reference to a day specified under sub-paragraph (3)(b) above, the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the day on which the list must be compiled.
- (6) Where the rateable value is determined with a view to making an alteration to a list which has been compiled (whether or not it is still in force) the matters mentioned in sub-paragraph (7) below shall be taken to be as they are assumed to be on the day the alteration is entered in the list or (if the alteration is made in pursuance of a proposal) the day the proposal is made.
- (7) The matters are—
- (a) matters affecting the physical state or physical enjoyment of the hereditament,
 - (b) the mode or category of occupation of the hereditament,
 - (c) the quantity of minerals or other substances in or extracted from the hereditament,
 - (d) matters affecting the physical state of the locality in which the hereditament is situated or which, though not affecting the physical state of the locality, are nonetheless physically manifest there, and
 - (e) the use or occupation of other premises situated in the locality of the hereditament.
- (8) The Secretary of State may make regulations providing that, in applying the preceding provisions of this paragraph in relation to a hereditament of a prescribed description, prescribed assumptions (as to the hereditament or otherwise) are to be made.
- (9) The Secretary of State may make regulations providing that in arriving at an amount under sub-paragraph (1) above prescribed principles are to be applied; and the regulations may include provision for the preservation of such principles, privileges, and provisions for the making of valuations on exceptional principles, as apply or applied for the purposes of the 1967 Act.
- (10) If a day is specified under sub-paragraph (3)(b) above the same specification must be made in relation to all lists to be compiled on the same day.
- 3 (1) The Secretary of State may by order provide that in the case of a non-domestic hereditament of such description as may be prescribed—
- (a) paragraph 2 above shall not apply, and
 - (b) its rateable value shall be such as is determined in accordance with prescribed rules.
- (2) The Secretary of State may by order provide that in the case of non-domestic hereditaments to be shown in a central non-domestic rating list by virtue of regulations under section 53(2) above—

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- (a) paragraph 2 above shall not apply, and
 - (b) their rateable value shall be such as is specified in the order or determined in accordance with prescribed rules.
- 4 (1) The rateable value of such part of a non-domestic hereditament as is neither domestic property nor exempt from local non-domestic rating shall be such part of the rateable value of the hereditament as is found in accordance with rules prescribed by regulations made by the Secretary of State.
- (2) Where (apart from this sub-paragraph) the rateable value of a part would include a fraction of a pound—
- (a) the fraction shall be made up to one pound if it would exceed 50p, and
 - (b) the fraction shall be ignored if it would be 50p or less.

SCHEDULE 7

Section 56.

NON-DOMESTIC RATING: MULTIPLIERS

PART I

NON-DOMESTIC RATING MULTIPLIERS

Introduction

- 1 This Part of this Schedule has effect to determine the non-domestic rating multiplier for each chargeable financial year.

General provisions

- 2 (1) In the revenue support grant report for the financial year beginning in 1990 the Secretary of State shall specify a non-domestic rating multiplier for the year.
- (2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
- (3) If the report is approved by resolution of the House of Commons the multiplier so specified shall be the non-domestic rating multiplier for the year.

- 3 The non-domestic rating multiplier for a chargeable financial year beginning in or after 1991 shall be calculated in accordance with the following formula if the year is not one at the beginning of which new lists must be compiled—

$$\frac{A \times B}{C}$$

- 4 The non-domestic rating multiplier for a chargeable financial year beginning in or after 1991 shall be calculated in accordance with the following formula if the year is one at the beginning of which new lists must be compiled—

$$\frac{A \times B \times D}{C \times E}$$

- 5 (1) This paragraph applies for the purposes of paragraphs 3 and 4 above.

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- (2) A is the non-domestic rating multiplier for the financial year preceding the year concerned.
- (3) B is the retail prices index for September of the financial year preceding the year concerned; but if the Treasury so provide by order in relation to the year concerned, B is a figure which is less than that index and which is specified in (or calculated in a manner specified in) the order.
- (4) C is the retail prices index for September of the financial year which precedes that preceding the year concerned.
- (5) But where the base month for the retail prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), C is the figure which the Secretary of State calculates would have been the retail prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year.
- (6) D is the number of whole pounds in the Secretary of State's estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
 - (a) appropriate rateable values are those shown (or to be shown) in lists for the last day of the financial year preceding the year concerned, and
 - (b) appropriate hereditaments are those so shown (or to be shown).
- (7) E is the number of whole pounds in the Secretary of State's estimate of the total of the appropriate rateable values of all appropriate hereditaments, where—
 - (a) appropriate rateable values are those shown (or to be shown) in lists for the first day of the financial year concerned, and
 - (b) appropriate hereditaments are those so shown (or to be shown).
- (8) References in sub-paragraphs (3) to (5) above to the retail prices index are references to the general index of retail prices (for all items) published by the Department of Employment; and if that index is not published for a month for which it is relevant for the purposes of any of those sub-paragraphs, the sub-paragraph shall be taken to refer to any substituted index or index figures published by that Department.
- (9) For the purposes of sub-paragraph (5) above the base month for the retail prices index for September of a particular year is the month for which the retail prices index is taken to be 100 and by reference to which the index for the September in question is calculated.
- (10) Estimates under sub-paragraphs (6) and (7) above shall be made on the basis of information available to the Secretary of State on such date as he determines.
- (11) In calculating a multiplier a part of a whole (if any) shall be calculated to three decimal places only—
 - (a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths, and
 - (b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.
- (12) The power to make an order under sub-paragraph (3) above shall be exercisable by statutory instrument.

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- (13) An order under sub-paragraph (3) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it is approved by resolution of the House of Commons before the approval by that House of the revenue support grant report for the year or before 1 March in the preceding financial year (whichever is earlier).
- 6 (1) The Secretary of State shall calculate the non-domestic rating multiplier for a chargeable financial year beginning in or after 1991 and, as soon as is reasonably practicable after doing so, shall serve on each charging authority a notice stating the multiplier as so calculated.
- (2) Where the financial year is one for which the Secretary of State has calculated a figure for C under paragraph 5(5) above, the notice must contain the figure he has calculated.
- (3) Where the financial year is one at the beginning of which new lists must be compiled, the notice must contain—
- (a) his estimates made under paragraph 5(6) and (7) above, and
 - (b) the date determined by him under paragraph 5(10) above for the purpose of making the estimates.
- (4) A calculation under sub-paragraph (1) above is invalid unless one or both of the following conditions is fulfilled—
- (a) it is made after the revenue support grant report for the year has been approved by resolution of the House of Commons;
 - (b) it is made on or after 1 March in the preceding financial year.
- (5) A calculation under sub-paragraph (1) above is invalid if made at a time when an order under paragraph 5(3) above which is effective in relation to the year has not come into force.

Special provision for 1990-95

- 7 (1) Regulations under section 57 above in relation to a relevant financial year may include provision that the non-domestic rating multiplier for the year shall be one which exceeds what it would have been if the regulations had not been made and which is specified in the regulations; and in such a case paragraphs 2 to 6 above shall have effect subject to the regulations.
- (2) A multiplier specified under this paragraph must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
- (3) For the purposes of this paragraph relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.
- 8 (1) A multiplier must be specified under paragraph 2 above for the financial year beginning in 1990 even if a different one is or may be specified for the year under paragraph 7 above.
- (2) A multiplier must be calculated, and notices of it must be served, under paragraphs 3 to 6 above for each subsequent relevant financial year even if a different one is or may be specified for the year under paragraph 7 above.
- (3) In calculating under paragraphs 3 to 6 above the multiplier for a financial year beginning in or after 1991 (whether or not a relevant financial year) A shall be taken

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to be what it would have been if no regulations had been made under section 57 above for any year.

- (4) An order may be made under paragraph 5(3) above in relation to a financial year beginning in or after 1991 even if a multiplier is or may be specified for the year under paragraph 7 above.
- (5) For the purposes of this paragraph relevant financial years are financial years beginning in 1990, 1991, 1992, 1993 and 1994.

PART II

SPECIAL AUTHORITY'S MULTIPLIERS

- 9 (1) A special authority's non-domestic rating multiplier for a chargeable financial year shall be such as is set for the year by the authority in accordance with this Part of this Schedule.
- (2) The multiplier must be expressed as a figure in which a part of a whole (if any) is expressed to three decimal places only.
- (3) The multiplier must be not less than the required minimum for the year and not greater than the required maximum for the year, where—
 - (a) the required minimum for the year is a figure equal to such proportion of the non-domestic rating multiplier for the year as is specified in an order made by the Secretary of State, and
 - (b) the required maximum for the year is a figure calculated in accordance with a formula specified in the order.
- (4) An order under sub-paragraph (3) above in its application to a particular financial year (including an order amending or revoking another) shall not be effective unless it comes into force before 1 January in the preceding financial year.
- 10 (1) Where a special authority has set a multiplier for a financial year (originally or by way of substitute) it may set a multiplier in substitution if, and only if, it has been quashed because of a failure to fulfil paragraph 9(2) or (3) above.
- (2) Any multiplier set in substitution must be set in accordance with paragraph 9 above.
- (3) Where a special authority sets a multiplier in substitution under this paragraph (a new multiplier) anything paid to it by reference to the multiplier for which it is substituted (the old multiplier) shall be treated as paid by reference to the new multiplier.
- (4) But if the old multiplier exceeds the new multiplier, the following shall apply as regards anything paid if it would not have been paid had the old multiplier been the same as the new multiplier—
 - (a) it shall be repaid if the person by whom it was paid so requires;
 - (b) in any other case it shall (as the authority determines) either be repaid or be credited against any subsequent liability of the person to pay anything to it by way of a non-domestic rate.
- 11 (1) Where a special authority has set a multiplier in accordance with paragraph 9 above (whether originally or by way of substitute) it shall, before the end of the period of 21 days beginning with the day of doing so, publish a notice of the multiplier in at least one newspaper circulating in its area.

- (2) Failure to comply with sub-paragraph (1) above does not make a multiplier invalid.

SCHEDULE 8

Section 60.

NON-DOMESTIC RATING: POOLING

PART I

NON-DOMESTIC RATING ACCOUNTS

The accounts

- 1 (1) In accordance with this Schedule the Secretary of State shall keep for each chargeable financial year an account (to be called a non-domestic rating account).
- (2) The Secretary of State—
- (a) shall keep each account in such form as the Treasury may direct, and
 - (b) shall at such time as the Treasury may direct send copies of each account to the Comptroller and Auditor General.
- (3) The Comptroller and Auditor General shall examine, certify and report on any account of which copies are sent to him under sub-paragraph (2) above and shall lay copies of the account and of his report before each House of Parliament.

Credits and debits

- 2 (1) For each chargeable financial year the following shall be credited (as items of account) to the account kept for the year—
- (a) sums received by the Secretary of State in the year under section 54 above,
 - (b) sums received by him in the year under regulations made under section 59(2) above, and
 - (c) sums received by him in the year under paragraph 5 below.
- (2) For each chargeable financial year the following shall be debited (as items of account) to the account kept for the year—
- (a) payments made by the Secretary of State in the year under paragraph 5(10) below or under regulations made under paragraph 6(5) below, and
 - (b) payments made by him in the year under paragraph 9, 12, or 13 below (as the case may be).
- 3 (1) As soon as is reasonably practicable after the end of each chargeable financial year the Secretary of State shall calculate the following—
- (a) the aggregate of the items of account credited to the account kept for the year, and
 - (b) the aggregate of the items of account debited to the account kept for the year.
- (2) If the aggregate mentioned in sub-paragraph (1)(a) above exceeds that mentioned in sub-paragraph (1)(b) above, a sum equal to the excess shall be—
- (a) debited (as an item of account) to the account kept for the year, and

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- (b) credited (as an item of account) to the account kept for the next financial year.
- (3) If the aggregate mentioned in sub-paragraph (1)(b) above exceeds that mentioned in sub-paragraph (1)(a) above, a sum equal to the excess shall be—
 - (a) credited (as an item of account) to the account kept for the year, and
 - (b) debited (as an item of account) to the account kept for the next financial year.

PART II

CONTRIBUTION

Non-domestic rating contributions

- 4 (1) The Secretary of State may make regulations containing rules for the calculation of an amount for a chargeable financial year in relation to each charging authority (to be called its non-domestic rating contribution for the year).
- (2) The rules shall be so framed that the amount calculated under them in relation to an authority is broadly the same as the total which, if the authority acted diligently, would be payable to it in respect of the year under sections 43 and 45 above.
- (3) Sub-paragraph (2) above shall not apply in the case of a special authority, but the rules shall be so framed that the amount calculated under them in relation to the authority is broadly the same as the total which would be payable to it in respect of the year under sections 43 and 45 above if—
 - (a) the authority's non-domestic rating multiplier for the year was equal to the required minimum for the year, and
 - (b) the authority acted diligently.
- (4) For the purposes of sub-paragraph (3) above the required minimum for the year is the required minimum for the year as found for the purposes of paragraph 9(3) of Schedule 7 above.
- (5) The Secretary of State may incorporate in the rules provision for deductions (of such extent as he thinks fit) as regards—
 - (a) the operation of sections 47 and 49 above;
 - (b) costs of collection and recovery;
 - (c) such other matters (if any) as he thinks fit;
 and sub-paragraphs (2) and (3) above shall have effect subject to this.
- (6) Regulations under this paragraph in their application to a particular financial year (including regulations amending or revoking others) shall not be effective unless they come into force before 1 January in the preceding financial year.
- 5 (1) This paragraph applies where regulations under paragraph 4 above are in force for a chargeable financial year.
- (2) By such time before the year begins as the Secretary of State may direct, a charging authority shall calculate the amount of its non-domestic rating contribution for the year and shall notify the amount to the Secretary of State.
- (3) If the authority fails to comply with sub-paragraph (2) above or if the Secretary of State believes the amount notified is not likely to have been calculated in accordance

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with the regulations he may make his own calculation of the amount; and where he makes such a calculation he shall inform the authority why he has done so and shall inform it of the amount calculated.

- (4) The authority shall be liable to pay to the Secretary of State an amount (the provisional amount) equal to—
 - (a) that calculated and notified under sub-paragraph (2) above, or
 - (b) if sub-paragraph (3) above applies, that calculated by the Secretary of State under it.
 - (5) The authority shall pay the provisional amount during the course of the year, in such instalments and at such times as the Secretary of State may direct.
 - (6) After the year ends the authority shall—
 - (a) calculate the amount of its non-domestic rating contribution for the year,
 - (b) arrange for the calculation and the amount to be certified under arrangements made by the Audit Commission for Local Authorities in England and Wales, and
 - (c) notify the amount to the Secretary of State, and send to him a copy of the certification of the calculation and the amount.
 - (7) If the authority fails to comply with sub-paragraph (6) above by such time as the Secretary of State directs, he may suspend payments which would otherwise fall to be made to the authority under the relevant provisions (within the meaning given by paragraph 6(7) below); but if the authority then complies with the sub-paragraph he shall resume payments falling to be made to the authority under the relevant provisions and make payments to it equal to those suspended.
 - (8) If, at any time after the year ends, the Secretary of State receives notification from an authority under sub-paragraph (6)(c) above he shall—
 - (a) calculate the amount of the difference (if any) between the amount notified and the provisional amount, and
 - (b) if there is a difference, inform the authority of the amount of the difference.
 - (9) If the amount notified under sub-paragraph (6)(c) above exceeds the provisional amount the authority shall pay an amount equal to the difference to the Secretary of State at such time as he may direct.
 - (10) If the amount notified under sub-paragraph (6)(c) above is less than the provisional amount the Secretary of State shall pay an amount equal to the difference to the authority; and the amount shall be paid at such time as he decides with the Treasury's approval.
- 6 (1) Any calculation under paragraph 5 above of the amount of an authority's non-domestic rating contribution for a year shall be made in accordance with the regulations under paragraph 4 above.
- (2) Such a calculation shall be made on the basis of the information before the person making the calculation at the time he makes it; but regulations under paragraph 4 above may include provision requiring a calculation under paragraph 5(2) or (3) above to be made on the basis of that information read subject to prescribed assumptions.
 - (3) The power to give a direction under paragraph 5 above—
 - (a) includes power to revoke or amend a direction given under the power;

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- (b) may be exercised differently for different authorities.
- (4) A direction under paragraph 5(5) above is ineffective unless given with the Treasury's consent.
- (5) The Secretary of State may make regulations providing that, once the provisional amount has been arrived at under paragraph 5 above as regards an authority for a financial year and if prescribed conditions are fulfilled, the provisional amount is to be treated for the purposes of that paragraph as being an amount smaller than it would otherwise be.
- (6) Regulations under sub-paragraph (5) above may include—
 - (a) provision as to the re-calculation of the provisional amount, including provision for the procedure to be adopted for re-calculation if the prescribed conditions are fulfilled;
 - (b) provision as to financial adjustments to be made as a result of any re-calculation, including provision for the making of reduced payments under paragraph 5 above or of repayments.
- (7) For the purposes of paragraph 5(7) above the relevant provisions are—
 - (a) paragraph 5(10) above,
 - (b) regulations made under sub-paragraph (5) above, and
 - (c) paragraphs 9, 12 and 13 below.

Recovery

- 7 Where an amount has become payable under any provision of or made under this Part of this Schedule, and it has not been paid, it shall be recoverable in a court of competent jurisdiction.

PART III

DISTRIBUTION

Distributable amount

- 8 (1) Before a chargeable financial year begins the Secretary of State shall estimate—
- (a) the aggregate of the items of account which will be credited to the account kept for the year, and
 - (b) the aggregate of the items of account which will be debited to the account kept for the year under paragraphs 2(2)(a) and 3(3)(b) above.
- (2) In making any estimate under sub-paragraph (1) above the Secretary of State may make such assumptions as he sees fit.
- (3) If the aggregate estimated under sub-paragraph (1)(a) above exceeds the aggregate estimated under sub-paragraph (1)(b) above the Secretary of State shall calculate the amount equal to the difference.
- (4) In the revenue support grant report for the year the Secretary of State shall specify the amount arrived at under this paragraph (the distributable amount for the year).

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Distribution: England

- 9 (1) This paragraph has effect in the application of this Schedule to England.
- (2) If the revenue support grant report for a chargeable financial year is approved by resolution of the House of Commons, as soon as is reasonably practicable after the report is approved the Secretary of State shall calculate an amount in relation to each charging authority by reference to the formula—

$$\frac{\mathbf{A} \times \mathbf{B}}{\mathbf{C}}$$

- (3) A is an amount equal to the distributable amount for the year.
- (4) B is the relevant population of the authority.
- (5) C is the aggregate of the relevant populations of all charging authorities.
- (6) The relevant population in relation to an authority shall be calculated by—
- (a) taking the number of those members of the population of the authority's area who fall within such description as is specified in regulations made by the Secretary of State, and
 - (b) making such adjustments (if any) by way of addition or subtraction (or both) as are specified in, or calculated in a manner specified in, the regulations.
- (7) As regards each authority the calculation shall be made to the nearest £100 in accordance with the following rules—
- (a) where (apart from this sub-paragraph and after taking into account each complete £100) there would be an excess of more than £50, the excess shall be made up to £100, and
 - (b) where (apart from this sub-paragraph and after taking into account each complete £100) there would be an excess of £50 or less, the excess shall be ignored.
- (8) As soon as is reasonably practicable after making the calculation the Secretary of State shall inform each charging authority of the amount which he calculates in relation to it.
- (9) The Secretary of State shall pay to each authority the amount calculated in relation to it.
- (10) The amount shall be paid to the authority during the course of the year concerned, in such instalments and at such times as he decides with the Treasury's approval.

Distribution: Wales

- 10 Paragraphs 11 to 15 below have effect in the application of this Schedule to Wales.
- 11 (1) As soon as is reasonably practicable after the distributable amount for a chargeable financial year has been arrived at, the Secretary of State shall calculate how much of it he proposes to pay to county councils (the county share for the year) and how much of it he proposes to pay to district councils (the district share for the year).
- (2) The calculation shall be made in accordance with the basis of division for the time being effective (as regards the year) under paragraph 15 below.

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- (3) In the revenue support grant report for the year the Secretary of State shall specify the county and district shares.
- 12 (1) If the revenue support grant report for a chargeable financial year is approved by resolution of the House of Commons, as soon as is reasonably practicable after the report is approved the Secretary of State shall calculate an amount in relation to each county council and each district council by reference to the formula—

$$\frac{A \times B}{C}$$

- (2) In the case of a county council A is an amount equal to the county share for the year and C is the aggregate of the relevant populations of all county councils.
- (3) In the case of a district council A is an amount equal to the district share for the year and C is the aggregate of the relevant populations of all district councils.
- (4) B is the relevant population of the council.
- (5) The relevant population in relation to a council shall be calculated by—
- (a) taking the number of those members of the population of the council's area who fall within such description as is specified in regulations made by the Secretary of State, and
 - (b) making such adjustments (if any) by way of addition or subtraction (or both) as are specified in, or calculated in a manner specified in, the regulations.
- (6) As regards each council the calculation shall be made to the nearest £100 in accordance with the following rules—
- (a) where (apart from this sub-paragraph and after taking into account each complete £100) there would be an excess of more than £50, the excess shall be made up to £100, and
 - (b) where (apart from this sub-paragraph and after taking into account each complete £100) there would be an excess of £50 or less, the excess shall be ignored.
- (7) As soon as is reasonably practicable after making the calculation the Secretary of State shall inform each county council and each district council of the amount which he calculates in relation to it.
- (8) The Secretary of State shall pay to each council the amount calculated in relation to it.
- (9) The amount shall be paid to the council during the course of the year concerned, in such instalments and at such times as he decides with the Treasury's approval.
- 13 (1) This paragraph has effect in relation to a transitional year.
- (2) If the revenue support grant report for the year is approved by resolution of the House of Commons, as soon as is reasonably practicable after the report is approved the Secretary of State shall decide whether paragraph 12 above is to have effect in relation to the year.
- (3) If he decides that it is not to have effect he shall as soon as is reasonably practicable calculate—
- (a) what amount of the county share for the year he proposes to pay to each county council, and

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- (b) what amount of the district share for the year he proposes to pay to each district council.
 - (4) The calculations may be made by reference to such factors as the Secretary of State thinks fit.
 - (5) As soon as is reasonably practicable after making the calculations the Secretary of State shall inform each county council and each district council of the amount which he calculates in relation to it.
 - (6) The Secretary of State shall pay to each council the amount calculated in relation to it.
 - (7) The amount shall be paid to the council at such time, or in instalments of such amounts and at such times, as the Secretary of State decides with the Treasury's approval; but any such time must fall within the year concerned.
- 14
- (1) The Secretary of State shall make a report containing the basis on which he proposes to divide the distributable amount for a chargeable financial year between county councils (on the one hand) and district councils (on the other).
 - (2) Before making the report the Secretary of State shall notify to such representatives of local government as appear to him to be appropriate the general nature of its intended contents.
 - (3) The report shall be laid before the House of Commons.
 - (4) As soon as is reasonably practicable after the report is laid before the House of Commons the Secretary of State shall send a copy of it to each county council and each district council.
 - (5) After making the report the Secretary of State may make a further report or reports, and any such report—
 - (a) may replace any previous report under this paragraph, or
 - (b) may amend any previous report under this paragraph.
 - (6) A report under sub-paragraph (5)(a) above shall contain a revised basis on which the Secretary of State proposes to divide the distributable amount.
 - (7) A report under sub-paragraph (5)(b) above shall contain amendments to the basis contained in the report which it amends.
 - (8) Sub-paragraphs (2) to (4) above shall apply to any report under sub-paragraph (5) above as they apply to one under sub-paragraph (1) above.
 - (9) A report under this paragraph shall state the day on which it is to come into force and the first financial year for which it is to operate.
- 15
- (1) This paragraph applies where in accordance with paragraph 14 above a report has been made and laid before the House of Commons.
 - (2) If the report is approved by resolution of the House of Commons it shall come into force on the day stated in the report.
 - (3) If the report is made under paragraph 14(1) or (5)(a), on and after the day it comes into force the basis it contains shall have effect as regards all chargeable financial years beginning with the first financial year for which it states it is to operate; but this is subject to the effect of any subsequent report under paragraph 14(5).

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- (4) If the report is made under paragraph 14(5)(b), on and after the day it comes into force the basis it amends read subject to the amendments shall have effect as regards all chargeable financial years beginning with the first financial year for which it states it is to operate; but this is subject to the effect of any subsequent report under paragraph 14(5).

Recovery

- 16 Where an amount has become payable under any provision of this Part of this Schedule, and it has not been paid, it shall be recoverable in a court of competent jurisdiction.

SCHEDULE 9

Section 62.

NON-DOMESTIC RATING: ADMINISTRATION

Collection and recovery

- 1 The Secretary of State may make regulations containing such provision as he sees fit in relation to the collection and recovery of amounts persons are liable to pay under sections 43, 45 and 54 above.
- 2 (1) In this paragraph—
- (a) references to the ratepayer are to a person liable to pay an amount under section 43, 45 or 54 above,
 - (b) references to the amount payable are to the amount he is liable to pay,
 - (c) references to the payee are to the charging authority to which he is liable to pay or (where section 54 applies) the Secretary of State, and
 - (d) references to the financial year are to the financial year concerned.
- (2) Regulations under this Schedule may include provision—
- (a) that the ratepayer is to make payments on account of the amount payable, which may include payments during the course of the financial year,
 - (b) that payments on account must be made in accordance with an agreement between the ratepayer and the payee or in accordance with a prescribed scheme for payment by instalments,
 - (c) that in prescribed circumstances payments on account must be calculated by reference to an estimate of the amount payable,
 - (d) that an estimate must be made on prescribed assumptions (whether as to the ratepayer's interest in property or otherwise),
 - (e) that the payee must serve a notice or notices on the ratepayer stating the amount payable or its estimated amount and what payment or payments he is required to make (by way of instalment or otherwise),
 - (f) that no payment on account of the amount payable need be made unless a notice requires it,
 - (g) that a notice and any requirement in it is to be treated as invalid if it contains prescribed matters or fails to contain other prescribed matters or is not in a prescribed form,

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- (h) that the payee must supply prescribed information to the ratepayer when the payee serves a notice and that the notice is to be treated as invalid if the payee does not do so,
 - (i) that if the ratepayer fails to pay an instalment in accordance with the regulations the unpaid balance of the amount payable or its estimated amount is to be payable on the day after the end of a prescribed period which begins with the day of the failure, and
 - (j) that any amount paid by the ratepayer in excess of his liability (whether the excess arises because an estimate turns out to be wrong or otherwise) must be repaid or credited against any subsequent liability.
- (3) Any reference in this paragraph to a payment on account of an amount is to any payment (whether interim, final or sole) in respect of the amount.
- 3 (1) This paragraph applies to any sum which has become payable to a charging authority under any provision included under paragraph 2 above and has not been paid.
- (2) Regulations under this Schedule may include, as regards the recovery of such a sum, provision—
 - (a) allowing a liability order to be made;
 - (b) allowing distress and sale of goods;
 - (c) allowing commitment to prison;
 - (d) allowing a bankruptcy petition to be presented;
 - (e) allowing winding-up.
- (3) The regulations may include provision equivalent to any included under Parts II and VIII of Schedule 4 above subject to any modifications the Secretary of State thinks fit.
- (4) The regulations may include provision that—
 - (a) a sum to which this paragraph applies shall be recoverable in a court of competent jurisdiction, and
 - (b) such method of recovery shall be available as an alternative to any method included under sub-paragraph (2) above.
- 4 (1) This paragraph applies to—
 - (a) any sum which has become payable to the Secretary of State under any provision included under paragraph 2 above and has not been paid;
 - (b) any sum which has become payable (by way of repayment) to a person other than a charging authority or the Secretary of State under any provision included under paragraph 2 above and has not been paid.
- (2) Regulations under this Schedule may include provision that such a sum shall be recoverable in a court of competent jurisdiction.

Information

- 5 (1) A valuation officer may serve a notice on a person who is an owner or occupier of a hereditament requiring him to supply to the officer such information as is required by him for the purpose of carrying out functions conferred or imposed on him by or under this Part.
- (2) A person on whom a notice is served under this paragraph shall supply the information required if it is in his possession or control, and he shall do so in such

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form and manner as is required in the notice and within the period of 21 days beginning with the day on which the notice is served.

- (3) If a person on whom a notice is served under this paragraph fails without reasonable excuse to comply with sub-paragraph (2) above, he shall be liable on summary conviction to a fine not exceeding level 2 on the standard scale.
 - (4) If a notice has been served on a person under this paragraph, and in supplying information in purported compliance with sub-paragraph (2) above he makes a statement which he knows to be false in a material particular or recklessly makes a statement which is false in a material particular, he shall be liable on summary conviction to imprisonment for a term not exceeding 3 months or to a fine not exceeding level 3 on the standard scale or to both.
- 6 (1) If in the course of the exercise of its functions any information comes to the notice of a relevant authority which leads it to suppose that a list requires alteration it shall be the authority's duty to inform the valuation officer who has the duty to maintain the list.
- (2) For the purposes of sub-paragraph (1) above each of the following is a relevant authority—
- (a) a charging authority;
 - (b) a precepting authority which falls within section 144(2)(a) to (e) above.

Power of entry

- 7 (1) If a valuation officer needs to value a hereditament for the purpose of carrying out functions conferred or imposed on him by or under this Part, he and any person authorised by him in writing may enter on, survey and value the hereditament if sub-paragraph (2) below is fulfilled and (where it applies) sub-paragraph (3) below is fulfilled.
- (2) At least 24 hours' notice in writing of the proposed exercise of the power must be given.
- (3) In a case where a person authorised by the valuation officer proposes to exercise the power, the person must if required produce his authority.
- (4) If a person wilfully delays or obstructs a person in the exercise of a power under this paragraph, he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

Inspection

- 8 (1) A person may, at a reasonable time and without making payment, inspect—
- (a) a list currently in force or a list in force at any time in the preceding 5 years;
 - (b) any proposal made or notice of appeal given under regulations made under section 55 above, if made or given as regards a list currently in force or a list in force at any time in the preceding 5 years;
 - (c) minutes of the proceedings of a valuation and community charge tribunal with respect to a list currently in force or a list in force at any time in the preceding 5 years;
 - (d) a copy of a proposed list deposited under section 41(6) or 52(6) above and not yet in force.

- (2) A person may—
- (a) make copies of or extracts from a document mentioned in sub-paragraph (1) above, or
 - (b) require a person having custody of such a document to supply to him a photographic copy of (or of extracts from) the document.
- (3) But if a reasonable charge is required for a facility under sub-paragraph (2) above, the sub-paragraph shall not apply unless the person seeking to avail himself of the facility pays the charge.
- (4) If without reasonable excuse a person having custody of a document mentioned in sub-paragraph (1) above—
- (a) intentionally obstructs a person in exercising a right under sub-paragraph (1) or (2)(a) above, or
 - (b) refuses to supply a copy to a person entitled to it under sub-paragraph (2) (b) above,
- he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

SCHEDULE 10

Section 135.

SOCIAL SECURITY

- 1 The Social Security Act 1986 shall be amended as mentioned in the following provisions of this Schedule.
- 2 (1) Section 20 (income-related benefits) shall be amended as follows.
- (2) In subsection (1) the word “and” shall be omitted and at the end of the subsection there shall be inserted “and
- (d) community charge benefits.”
- (3) After subsection (8) there shall be inserted—
- “(8A) A person is entitled to a community charge benefit in respect of a particular day falling after 31 March 1990 if each of the three conditions set out in subsections (8B) to (8E) below is fulfilled.
- (8B) In relation to England and Wales, the first condition is that—
- (a) for the day the person concerned is shown, in a charging authority’s community charges register, as subject to a personal community charge of the authority and is not there shown as undertaking a full-time course of education on the day, or
 - (b) the day consists of or falls within a contribution period in respect of which the person concerned is liable to pay an amount under section 9 of the 1988 Act (collective community charge contributions).
- (8C) In relation to Scotland, the first condition is that—
- (a) in respect of the day the person concerned is shown, in a community charges register, as being liable to pay the personal community

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charge and is not there shown as undertaking a full-time course of education or nursing education on the day, or

- (b) the day consists of or falls within a contribution period in respect of which the person concerned is liable to pay a collective community charge contribution under section 11(11) of the 1987 Act.

(8D) The second condition is that there is an appropriate maximum community charge benefit in the case of the person concerned.

(8E) The third condition is that—

- (a) the day falls within a week in respect of which the person concerned has no income,
- (b) the day falls within a week in respect of which his income does not exceed the applicable amount, or
- (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B.

(8F) As regards a person—

- (a) amount A is the appropriate maximum community charge benefit in his case, and
- (b) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.

(8G) In respect of the same day, a person shall be entitled to a separate community charge benefit in respect of each charge or contribution period concerned (if more than one).

(8H) But regulations may provide that if—

- (a) a person would (apart from the regulations) be entitled, in respect of the same day, to separate community charge benefits, and
- (b) the circumstances are such as are prescribed,

he shall not be entitled to such one of the benefits as may be identified in accordance with prescribed rules.”

(4) After subsection (9) there shall be inserted—

“(9A) Subsection (9) above does not prevent different members of the same family becoming entitled to different community charge benefits by virtue of their fulfilling the conditions in respect of different charges or of different contribution periods.”

(5) In subsection (11)—

- (a) before the definition of child there shall be inserted—

““chargeable financial year” has the same meaning as in the 1988 Act;

“charging authority” has the same meaning as in the 1988 Act;”

- (b) after the definition of child there shall be inserted—

““contribution period”, in relation to England and Wales, has the same meaning as in section 9 of the 1988 Act;

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“contribution period”, in relation to Scotland, means a continuous period of residence in any premises (which falls in a chargeable financial year) in respect of each day of which a person is liable to pay a collective community charge contribution under section 11(11) of the 1987 Act;”

(c) after the definition of family there shall be inserted—

““levying authority” has the same meaning as in the 1987 Act;”

(d) after the definition of married couple there shall be inserted—

““the 1987 act” means the Abolition of Domestic Rates Etc. (Scotland) Act 1987;

“the 1988 Act” means the Local Government Finance Act 1988;”

(e) after the definition of unmarried couple there shall be inserted—

““week”, in relation to community charge benefits, means a period of seven days beginning with a Monday.”

3 (1) Section 21 (amount of entitlement) shall be amended as follows.

(2) After subsection (5) there shall be inserted—

“(5A) Where a person is entitled to a community charge benefit in respect of a day, and section 20(8E)(a) or (b) above applies, the amount to which he is entitled shall be the amount which is the appropriate maximum community charge benefit in his case.

(5B) Where a person is entitled to a community charge benefit in respect of a day, and section 20(8E)(c) above applies, the amount to which he is entitled shall be found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by section 20(8F) above.”

(3) In subsection (6) after paragraph (b) there shall be inserted—

“(c) the appropriate maximum community charge benefit.”

4 (1) Section 22 (calculation) shall be amended as follows.

(2) In subsection (3) for “and housing benefit” there shall be substituted “, housing benefit and any community charge benefit”.

(3) After subsection (8) there shall be inserted—

“(8A) A person’s income in respect of a week shall be calculated in accordance with prescribed rules; and the rules may provide for the calculation to be made by reference to an average over a period (which need not include the week concerned).”

5 The following shall be inserted after section 22—

“22A Couples

(1) As regards any case where a person is a member of a married or unmarried couple throughout a particular day, regulations may make such provision as the Secretary of State sees fit as to—

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- (a) the entitlement of the person to a community charge benefit in respect of the day, and
 - (b) the amount to which he is entitled.
- (2) Nothing in subsections (3) to (8) below shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that prescribed provisions shall apply instead of prescribed provisions of this Part, or that prescribed provisions of this Part shall not apply or shall apply subject to prescribed amendments or adaptations.
- (4) The regulations may provide that, for the purpose of calculating in the case of the person concerned the matters mentioned in subsection (5) below, prescribed amounts relating to the person and his partner are to be aggregated and the aggregate is to be apportioned.
- (5) The matters are income, capital, the applicable amount, and the appropriate maximum community charge benefit.
- (6) The regulations may—
 - (a) amend section 31B(6) below so as to allow for disregarding the whole or part of any pension payable to the partner of the person concerned in determining the latter's income;
 - (b) amend section 31B(7) below accordingly.
- (7) The regulations may contain different provision as to the following different cases—
 - (a) cases where the first condition is fulfilled on the day concerned by the person concerned but not by his partner;
 - (b) cases where the first condition is fulfilled on the day concerned by the person concerned and by his partner.
- (8) The regulations may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient.
- (9) In this section—
 - (a) references to a person's partner are to the other member of the couple concerned, and
 - (b) references to the first condition are to the condition mentioned in section 20(8B) or (8C) above (as the case may be).

22B Polygamous marriages

- (1) This section applies to any case where throughout a particular day a person (the person in question) is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and this section applies whether or not either party to the marriage has for the time being any spouse additional to the other party.
- (2) For the purposes of section 22A above neither party to the marriage shall be taken to be a member of a couple on the day.

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- (3) Regulations under this section may make such provision as the Secretary of State sees fit as to—
- (a) the entitlement of the person in question to a community charge benefit in respect of the day, and
 - (b) the amount to which he is entitled.
- (4) Without prejudice to the generality of subsection (3) above the regulations may include provision equivalent to that included under section 22A above subject to any modifications the Secretary of State sees fit.”

6 The following shall be inserted after section 31—

“Community charge benefits

31A Nature of benefits

- (1) In relation to England and Wales, regulations shall provide that where a person is entitled to a community charge benefit in respect of a charging authority’s personal community charge the benefit shall take such of the following forms as is prescribed in the case of the person—
- (a) a payment or payments by the authority to the person;
 - (b) a reduction in the amount the person is liable to pay to the authority in respect of the charge as it has effect for the relevant chargeable financial year;
 - (c) both such payment or payments and such reduction.
- (2) In relation to Scotland, regulations shall provide that where a person is entitled to a community charge benefit in respect of a personal community charge determined by a regional, islands or district council the benefit shall take such of the following forms as is prescribed in the case of the person—
- (a) a payment or payments to the person by the levying authority to which the charge is payable;
 - (b) a reduction in the amount the person is liable to pay in respect of the charge as it has effect for the relevant chargeable financial year;
 - (c) both such payment or payments and such reduction.
- (3) Regulations shall provide that where a person is entitled to a community charge benefit in respect of a contribution period the benefit shall take such of the following forms as is prescribed in the case of the person—
- (a) a payment or payments by the relevant authority to the person;
 - (b) the reductions mentioned in subsection (4) below;
 - (c) both such payment or payments and such reductions.
- (4) The reductions are—
- (a) a reduction in the amount the person is liable to pay to the charge payer in respect of the contribution period, and
 - (b) a consequential reduction in the amount the charge payer is liable to pay in respect of the charge concerned as it has effect for the relevant chargeable financial year.
- (5) For the purposes of subsections (1) and (2) above the relevant chargeable financial year is the chargeable financial year in which the relevant day falls;

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and the relevant day is the day in respect of which the person concerned is entitled to the benefit.

- (6) For the purposes of subsection (3) above the relevant authority is—
 - (a) in relation to England and Wales, the authority to which an amount is payable in respect of the collective community charge concerned under section 15 of the 1988 Act;
 - (b) in relation to Scotland, the levying authority to which the collective community charge is payable.
- (7) For the purposes of subsection (4) above the charge payer is—
 - (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
 - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.
- (8) For the purposes of subsection (4) above the relevant chargeable financial year is the chargeable financial year in which the contribution period falls.
- (9) Regulations under subsection (1), (2) or (3) above may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient; and such provisions may include provisions amending or adapting provisions of the 1987 Act or the 1988 Act.

31B Arrangements for benefits

- (1) Any community charge benefit provided for by virtue of a scheme under section 20(1) above (in this Act referred to as a community charge benefit scheme) is to be administered by the appropriate authority.
- (2) For the purposes of this section in its application to England and Wales, the appropriate authority in relation to a particular benefit is the charging authority as regards whose personal or collective community charge a person is entitled to the benefit.
- (3) For the purposes of this section in its application to Scotland, the appropriate authority in relation to a particular benefit is the levying authority—
 - (a) to which the personal community charge is payable by a person entitled to the benefit; or
 - (b) in whose area is situated the premises in respect of residence in which for a contribution period a collective community charge contribution is payable.
- (4) Charging authorities may agree that one shall carry out responsibilities relating to community charge benefits on another's behalf.
- (5) Levying authorities may agree that one shall carry out responsibilities relating to community charge benefits on another's behalf.
- (6) A charging authority or levying authority may modify any part of the community charge benefit scheme administered by the authority—

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- (a) so as to provide for disregarding, in determining a person's income, the whole or part of any war disablement pension or war widow's pension payable to that person;
 - (b) to such extent in other respects as may be prescribed,and any such modifications may be adopted by resolution of an authority.
- (7) Modifications other than such modifications as are mentioned in subsection (6)(a) above shall be so framed as to secure that, in the estimate of the authority adopting them, the total of the benefits which will be allowed by the authority for any year will not exceed the permitted total of benefits for that year.
- (8) An authority which has adopted modifications may by resolution revoke or vary them.
- (9) If the community charge benefit scheme includes power for an authority to exercise a discretion in allowing community charge benefits, the authority shall not exercise that discretion so that the total of the benefits allowed by it for any year exceeds the permitted total of benefits for that year.
- (10) In relation to any authority the permitted total of benefits for any year shall be such amount as is calculated in accordance with rules contained in an order made by the Secretary of State.

31C Adjudication

- (1) Regulations shall provide that, where a person has claimed a community charge benefit as regards—
 - (a) a personal or collective community charge of a charging authority, or
 - (b) a personal or collective community charge payable to a levying authority,the authority shall notify the person of its determination of the claim.
- (2) Any such notification shall be given in such form as may be prescribed.
- (3) Regulations shall make provision for reviews of determinations relating to community charge benefits.

31D Excess benefits

- (1) Regulations may make provision as to any case where a charging authority or a levying authority has allowed a community charge benefit to a person and the amount allowed exceeds the amount to which he is entitled in respect of the benefit.
- (2) As regards any case where the benefit is in respect of a personal community charge the regulations may provide that—
 - (a) a sum equal to the excess shall be due from the person concerned to the authority (whatever the form the benefit takes);
 - (b) any liability under any provision included under paragraph (a) above shall be met by such method mentioned in subsection (3) below as is prescribed as regards the case concerned, or by such combination of two or all three of the methods as is prescribed as regards the case concerned.

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- (3) The methods are—
- (a) payment by the person concerned;
 - (b) addition to any amount payable in respect of the charge concerned;
 - (c) deduction from any other income-related benefit which he may be allowed by the authority concerned.
- (4) As regards any case where the benefit is in respect of a contribution period the regulations may provide that—
- (a) a sum equal to the excess shall be due from the person concerned to the authority (whatever the form the benefit takes);
 - (b) any liability under any provision included under paragraph (a) above shall be met by such method mentioned in subsection (5) below as is prescribed as regards the case concerned, or by such combination of the methods as is prescribed as regards the case concerned;
 - (c) there is to be no adjustment as between the person concerned and the charge payer, or as between the charge payer and the authority concerned.
- (5) The methods are—
- (a) payment by the person concerned;
 - (b) deduction from any other income-related benefit which he may be allowed by the authority concerned.
- (6) In a case where the regulations provide that a sum or part of a sum is to be paid, and the sum or part is not paid on or before such day as may be prescribed, the regulations may provide that the sum or part shall be recoverable in a court of competent jurisdiction.
- (7) For the purposes of subsection (4) above the charge payer is—
- (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
 - (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.
- (8) The regulations may provide that they are not to apply as regards any case falling within a prescribed category.

31E Shortfall in benefits

- (1) Regulations may make provision as to any case where a charging authority or a levying authority has allowed a community charge benefit to a person and the amount allowed is less than the amount to which he is entitled in respect of the benefit.
- (2) In particular, as regards any prescribed case where the benefit is in respect of a contribution period the regulations may provide that—
- (a) a sum equal to the difference shall be due from the authority to the person concerned;
 - (b) any liability under any provision included under paragraph (a) above shall be met by payment and not by such reductions as are mentioned

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- in section 31A(4) above (whatever the form the benefit actually allowed takes);
- (c) there is to be no adjustment as between the person concerned and the charge payer, or as between the charge payer and the authority concerned.
- (3) For the purposes of subsection (2) above the charge payer is—
- (a) in relation to England and Wales, the person who is liable to pay an amount in respect of the collective community charge concerned under section 15 of the 1988 Act;
- (b) in relation to Scotland, the person who is liable to pay the collective community charge under section 11(5) of the 1987 Act.

31F Community charge benefit finance

- (1) For each year the Secretary of State shall pay a subsidy (to be known as community charge benefit subsidy) to each charging authority and to each levying authority.
- (2) The amount of community charge benefit subsidy to be paid to a charging authority or a levying authority for a year shall be calculated in such manner as may be specified by an order made by the Secretary of State.
- (3) Any such order shall require the calculation to be made by reference to an amount found by—
- (a) taking the total amount allowed by the authority for the year by way of community charge benefits, and
- (b) adjusting that total by making such additions or subtractions (or both) as are specified in the order.
- (4) The Secretary of State may deduct, from the amount which would (apart from this subsection) be payable to a charging or levying authority by way of community charge benefit subsidy for a year, such amount as he considers it unreasonable to pay by way of such subsidy.
- (5) The Secretary of State may pay to an authority, as part of the amount of community charge benefit subsidy payable to the authority for a year, an additional sum in respect of the costs of administering community charge benefits; and any such additional sum shall be calculated in a manner specified by an order made by the Secretary of State.
- (6) Subsidy under this section shall be payable by the Secretary of State at such time and in such manner as the Treasury may direct, but subject—
- (a) to the making of a claim for it in such form and containing such particulars as the Secretary of State may from time to time determine; and
- (b) to such conditions as to records, certificates, audit or otherwise as the Secretary of State may, with the approval of the Treasury, impose.
- (7) The amount of any subsidy payable to an authority shall be calculated to the nearest pound, by disregarding an odd amount of 50 pence or less and by treating an odd amount exceeding 50 pence as a whole pound.

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31G Information

- (1) The Secretary of State may supply to charging authorities and levying authorities such information of a prescribed description obtained by reason of the exercise of any of his functions under the benefit Acts as they may require in connection with any of their functions relating to community charge benefits.
- (2) Charging authorities and levying authorities shall supply to the Secretary of State such information of a prescribed description obtained by reason of the exercise of their functions relating to community charge benefits as he may require in connection with any of his functions under the benefit Acts.
- (3) It shall also be the duty of each charging authority and of each levying authority to supply the Secretary of State, in the prescribed manner and within the prescribed time—
 - (a) with such information as he may require concerning its performance of any of its functions relating to community charge benefits;
 - (b) with such information as he may require to enable him to prepare estimates of likely future amounts of community charge benefit subsidy; and
 - (c) with such information as he may require to enable him to decide questions relating to the development of policy as regards community charge benefits.
- (4) Each charging authority shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to a community charge benefit as regards a personal or collective community charge of the authority becomes aware that he may be entitled to it.
- (5) Each levying authority shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to a community charge benefit in respect of a personal community charge payable to the authority becomes aware that he may be entitled to it.
- (6) Each charging authority and each levying authority shall make copies of the community charge benefit scheme, with any modifications adopted by it under section 31B above, available for public inspection at its principal office at all reasonable hours without payment.”

7 In section 51 (regulations about claims for and payments of benefit) in subsection (1) paragraphs (j) and (u) shall be omitted.

8 The following shall be inserted after section 51—

“51A Community charge benefits: administration

- (1) Regulations may provide as follows as regards any community charge benefit—
 - (a) for requiring a claim for a benefit to be made by such person, in such manner and within such time as may be prescribed;
 - (b) for treating a claim made in such circumstances as may be prescribed as having been made at such date earlier or later than that at which it is made as may be prescribed;

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- (c) for permitting a claim to be made, or treated as if made, for a period wholly or partly after the date on which it is made;
- (d) for permitting an award on a claim to be made for such a period subject to the condition that the claimant satisfies the requirements for entitlement when benefit becomes payable, or any right to a reduction or a consequential reduction becomes available, under the award;
- (e) for a review of any award if those requirements are found not to have been satisfied;
- (f) for the disallowance on any ground of a person's claim for a benefit to be treated as a disallowance of any further claim by that person for that benefit until the grounds of the original disallowance have ceased to exist;
- (g) for enabling one person to act for another in relation to a claim for a benefit and for enabling such a claim to be made and proceeded with in the name of a person who has died;
- (h) for requiring any information or evidence needed for the determination of a claim or of any question arising in connection with a claim to be furnished by such person as may be prescribed in accordance with the regulations;
- (i) for the time when and manner in which any benefit (or part) which takes the form of a payment is to be paid, and for the information and evidence to be furnished in connection with the payment;
- (j) for the time when the right to make a reduction or consequential reduction may be exercised;
- (k) for notice to be given of any change of circumstances affecting the continuance of entitlement to a benefit;
- (l) for calculating the amount of a benefit according to a prescribed scale or otherwise adjusting it so as to avoid fractional amounts or facilitate computation;
- (m) for suspending (in whole or in part) any payment or right to make a reduction or consequential reduction, where it appears to the authority which allowed a benefit that a question arises whether the conditions for entitlement to the benefit are or were fulfilled or whether the award ought to be revised or whether an appeal ought to be brought against the award;
- (n) for withholding in prescribed circumstances any payment or right to make a reduction or consequential reduction, and for subsequently making in prescribed circumstances any withheld payment or restoring in prescribed circumstances any right to make a reduction or consequential reduction;
- (o) in the case of any benefit (or part) which takes the form of a payment, for payment or distribution to or among persons claiming to be entitled on the death of any person, and for dispensing with strict proof of their title;
- (p) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where no claim has been made and it is impracticable for one to be made immediately;

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- (q) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where a claim has been made but it is impracticable for the claim or an appeal, reference, review or application relating to it to be determined immediately;
 - (r) for making a payment on account of a benefit, or conferring a right to make a reduction or consequential reduction on account, where an award has been made but it is impracticable to institute the benefit immediately;
 - (s) generally as to administration.
- (2) Regulations under this section may include provision that prescribed provisions shall apply instead of prescribed provisions of the 1987 Act or the 1988 Act, or that prescribed provisions of the 1987 Act or the 1988 Act shall not apply or shall apply subject to prescribed amendments or adaptations.
- (3) References in subsection (2) above to the 1987 Act or the 1988 Act include references to regulations made under the Act concerned.

51B Administration of benefits: general

- (1) Regulations may provide for a claim for one relevant benefit to be treated, either in the alternative or in addition, as a claim for any other relevant benefit that may be prescribed.
 - (2) Regulations may provide for treating a payment made or right conferred by virtue of regulations under section 51(1)(t) above, or of regulations under section 51A(1)(p) to (r) above, as made or conferred on account of any relevant benefit that is subsequently awarded or paid.
 - (3) For the purposes of subsections (1) and (2) above relevant benefits are—
 - (a) any benefit to which section 51 above applies, and
 - (b) any community charge benefit.”
- 9 (1) Section 56 (legal proceedings) shall be amended as follows.
- (2) In subsection (2)(a) and (b) after “housing benefit” there shall be inserted “or community charge benefits”.
- (3) In subsection (4) for “concerning” there shall be substituted “which relates to housing benefit and concerns”.
- (4) After subsection (4) there shall be inserted—
- “(4A) In subsections (2) and (3) above “the appropriate authority” means, in relation to an offence relating to community charge benefits, such authority as is prescribed in relation to the offence.”
- (5) In subsection (5) for “(4)” there shall be substituted “(4A)”.
- 10 In section 61 (consultations on subordinate legislation) after paragraph (b) of subsection (7) there shall be inserted—
- “(c) regulations relating to community charge benefits (other than regulations of which the effect is to increase any amount specified in regulations previously made);
 - (d) an order under section 31B(10) or 31F above.”.

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- 11 (1) Section 83 (orders and regulations) shall be amended as follows.
- (2) In subsection (2) after “housing benefit” there shall be inserted “or community charge benefits”.
- (3) In subsection (3) after paragraph (c) there shall be inserted—
- “(cc) regulations under Part II of this Act which relate to community charge benefits and are made before 1 April 1990;
- “(ccc) orders under section 31F(2) or (5) above which are made before 1 April 1990;”.
- (4) In subsection (5) after “30” there shall be inserted “, 31F”.
- 12 In section 85 (financial provision) in subsection (1)(a) after sub-paragraph (v) there shall be inserted—
- “(vi) community charge benefit subsidy;”.

SCHEDULE 11

Section 136.

TRIBUNALS

Establishment

- 1 (1) The Secretary of State shall make regulations providing for the establishment of tribunals (to be known as valuation and community charge tribunals).
- (2) The regulations may include such provision as he sees fit in relation to membership, staff, accommodation, equipment, procedure and other matters relating to the tribunals.

Jurisdiction

- 2 The tribunals shall exercise the jurisdiction conferred on them by—
- (a) section 23 above;
- (b) regulations under section 55 above.
- 3 (1) The Secretary of State may by regulations provide for the tribunals to exercise the jurisdiction conferred (apart from the regulations) on local valuation courts by the 1967 Act or any other Act.
- (2) The regulations may apply as regards matters arising or appeals instituted before, as well as those arising or instituted after, the coming into force of the regulations.

Arbitration

- 4 (1) This paragraph applies as regards any matter which falls within the jurisdiction conferred on tribunals by or under this Act.
- (2) The Secretary of State may by regulations provide that, where the persons mentioned in sub-paragraph (3) below agree in writing that the matter is to be referred to arbitration, the matter shall be so referred.

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- (3) The persons are the persons who, if the matter were to be the subject of an appeal to a tribunal, would be the parties to the appeal.

Membership

- 5 (1) Regulations under paragraph 1 above may include provision—
- (a) that the number of members of a tribunal is to be such as is determined by the Secretary of State;
 - (b) for the appointment by a prescribed person or persons of the members of each tribunal;
 - (c) that one of the members is to be president of the tribunal;
 - (d) that the president is to be appointed by the members by a prescribed method, and that if one is not so appointed within a prescribed period the president is to be appointed by the Secretary of State after consulting such prescribed persons as he sees fit;
 - (e) that some of the members (who may include the president) are to be appointed to the position of chairman, that the number to be appointed is to be stated by a prescribed person or persons, and that the appointments are to be made by the members themselves by a prescribed method or (if they default) by a prescribed person or persons;
 - (f) that persons are to be disqualified from becoming or continuing to be members in prescribed circumstances;
 - (g) that members are to be disqualified from acting in cases falling within prescribed descriptions;
 - (h) that prescribed factors are not to disqualify persons from becoming or continuing to be members;
 - (i) that prescribed factors are not to disqualify members from acting;
 - (j) as to the duration (subject to disqualification, termination or resignation) of any appointment as president or member or chairman;
 - (k) allowing the Secretary of State to terminate an appointment as president;
 - (l) requiring the person or persons who appointed a member to terminate the appointment if the Secretary of State so directs after consulting the person or persons who made the appointment;
 - (m) allowing a president to terminate a person's appointment as chairman, and requiring a president to do so if the Secretary of State directs him to do so;
 - (n) allowing a person appointed as president or member or chairman to resign if such notice as may be prescribed is given;
 - (o) that a person who ceases to be president or member or chairman is to be eligible for re-appointment in prescribed circumstances;
 - (p) that a member is to be entitled to such travelling, subsistence and other allowances as may be prescribed.
- (2) The regulations may include provision for the administration of members' allowances to be the responsibility of the clerk of the tribunal.

Staff

- 6 (1) Regulations under paragraph 1 above may include provision—
- (a) that a tribunal shall appoint a clerk of the tribunal and may appoint other employees;

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- (b) that a tribunal shall pay to its employees such remuneration and allowances as the tribunal determines;
 - (c) that (subject to disqualification) employees shall be appointed on such other terms and conditions as the tribunal may determine;
 - (d) that an appointment shall be invalid unless made with the approval of the Secretary of State;
 - (e) that a determination as to remuneration or allowances shall be invalid unless made with the approval of the Secretary of State given with the Treasury's consent;
 - (f) that persons are to be disqualified from becoming or continuing to be employees in prescribed circumstances;
 - (g) that employees are to be disqualified from acting in cases falling within prescribed descriptions;
 - (h) that prescribed factors are not to disqualify persons from becoming or continuing to be employees;
 - (i) that prescribed factors are not to disqualify employees from acting.
- (2) The regulations may include provision—
- (a) that any function of making an appointment, or determining remuneration or allowances or other terms or conditions, may be performed on behalf of a tribunal by two or more of its members;
 - (b) that one of those members must be the president.
- (3) The regulations may include provision for the administration of employees' remuneration and allowances to be the responsibility of the clerk of the tribunal.
- (4) The regulations may include provision that where a person ceases to be employed by a local valuation panel and immediately becomes employed by a valuation and community charge tribunal, for the purposes of the Employment Protection (Consolidation) Act 1978 his period of employment by the panel shall count as a period of employment by the tribunal and the change of employment shall not break the continuity of the period of employment.
- (5) For the purposes of sub-paragraph (4) above a local valuation panel is a local valuation panel constituted under a scheme under section 88 of the 1967 Act.
- (6) Employment with a valuation and community charge tribunal shall be included among the kinds of employment to which a scheme under section 1 of the Superannuation Act 1972 can apply, and accordingly in Schedule 1 to that Act (in which those kinds of employment are listed) "a valuation and community charge tribunal" shall be inserted after "Police Complaints Authority".

Accommodation and equipment

- 7 (1) Regulations under paragraph 1 above may include provision requiring a tribunal to—
- (a) maintain a permanent office, and
 - (b) make arrangements to secure that the tribunal has such other accommodation, and such secretarial and other equipment, as is sufficient for the performance of its functions.
- (2) The regulations may include provision that any function as to accommodation or equipment may be performed on behalf of a tribunal by its clerk.

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Procedure

- 8 (1) Regulations under paragraph 1 above may include—
- (a) provision for determining which tribunal is to deal with an appeal;
 - (b) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by its clerk or other prescribed employee;
 - (c) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by one of its members;
 - (d) provision that prescribed functions of a tribunal relating to an appeal may be discharged on its behalf by some of its members;
 - (e) provision as to the selection of a member who is to discharge functions relating to an appeal on behalf of a tribunal (which may include provision that he must be the president or a chairman);
 - (f) provision as to the number and selection of members who are to discharge functions relating to an appeal on behalf of a tribunal (which may include provision that one of them must be the president or a chairman).
- (2) The regulations may include provision—
- (a) prescribing the procedure to be followed for initiating an appeal, and authorising or requiring it to be dismissed if it is not initiated within a prescribed time;
 - (b) authorising an appeal to be disposed of on the basis of written representations in prescribed circumstances;
 - (c) prescribing the procedure to be followed before the hearing of an appeal;
 - (d) authorising an appeal to be withdrawn before the hearing in prescribed circumstances.
- (3) The regulations may include provision prescribing the procedure to be followed at the hearing of an appeal, and such provision may include provision—
- (a) requiring the hearing to take place in public except in prescribed circumstances;
 - (b) as to the persons entitled to appear and to be heard on behalf of parties to the appeal;
 - (c) authorising the hearing to proceed in the absence of a party or parties to the appeal in prescribed circumstances;
 - (d) requiring persons to attend to give evidence and produce documents;
 - (e) as to evidence generally (whether written evidence or oral evidence given under oath or affirmation) and, in particular, as to the use as evidence of information supplied under Schedule 9 above or under regulations under Schedule 2 above or under section 82 of the 1967 Act;
 - (f) as to the adjournment of the hearing.
- (4) The regulations may include provision—
- (a) that where two or more members of a tribunal are acting the decision of the majority is to prevail or, if the votes are equal, the appeal is to be reheard;
 - (b) requiring reasons for a decision to be given;
 - (c) authorising a decision to be given orally or in writing;
 - (d) authorising a decision to be reserved;
 - (e) authorising or requiring an order to be made in consequence of a decision;
 - (f) that an order may require a register or list to be altered (prospectively or retrospectively), or an estimate to be altered, or a designation of an individual

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- as a responsible individual to be revoked, or a penalty to be quashed, or a designation under section 5 above to be revoked;
- (g) that an order may require any ancillary matter to be attended to;
 - (h) authorising or requiring a tribunal to review or set aside a decision, or to vary or revoke an order, of the tribunal in prescribed circumstances.
- (5) The regulations may include provision—
- (a) requiring decisions and orders to be recorded;
 - (b) as to the proof of decisions and orders;
 - (c) authorising the correction of clerical errors in records of decisions and orders;
 - (d) requiring decisions, orders and corrections to be communicated to the parties to appeals.
- (6) The regulations may include provision that, subject to any other provision of the regulations, a tribunal may regulate its own procedure.
- (7) The regulations may include provision that a person who without reasonable excuse fails to comply with any requirement imposed by the regulations under subparagraph (3)(d) above shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

Orders

- 9 (1) This paragraph applies where a tribunal orders—
- (a) the community charges registration officer for a charging authority to alter the authority's community charges register,
 - (b) the valuation officer for a charging authority to alter a local non-domestic rating list of the authority, or
 - (c) the central valuation officer to alter a central non-domestic rating list.
- (2) If the order is recorded in accordance with any provision included in regulations under paragraph 1 above, the officer or authority ordered shall—
- (a) alter the register or list concerned accordingly, and
 - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).
- 10 (1) This paragraph applies where a tribunal orders—
- (a) the community charges registration officer for a charging authority to revoke a designation of an individual as a certification officer under regulations under section 30 above,
 - (b) a charging authority to alter an estimate, made for the purposes of regulations under Schedule 2 above, of the amount a person is liable to pay in respect of a community charge of the authority,
 - (c) the community charges registration officer for a charging authority to revoke a designation of an individual as a responsible individual under regulations under Schedule 2 above,
 - (d) a charging authority to quash a penalty imposed by it under Schedule 3 above,
 - (e) the community charges registration officer for a charging authority to quash a penalty imposed by him under Schedule 3 above, or

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- (f) the community charges registration officer for a charging authority to revoke a designation under section 5 above.
- (2) If the order is recorded in accordance with any provision included in regulations under paragraph 1 above, the authority or officer ordered shall—
 - (a) revoke the designation, alter the estimate or quash the penalty accordingly, and
 - (b) attend to any ancillary matter provided for in the order (such as the repayment of an amount, or the allowance of an amount by way of deduction against a sum due).

Appeals

- 11 (1) Regulations under paragraph 1 above may include provision that—
 - (a) an appeal shall lie to the High Court on a question of law arising out of a decision or order which is given or made by a tribunal on an appeal under section 23 above;
 - (b) an appeal shall lie to the Lands Tribunal in respect of a decision or order which is given or made by a tribunal on an appeal under regulations under section 55 above.
- (2) The regulations may include—
 - (a) provision as to the persons who may appeal to the High Court or the Lands Tribunal;
 - (b) provision authorising or requiring an appeal to the High Court or the Lands Tribunal to be dismissed if it is not initiated within a prescribed time;
 - (c) provision as to the powers of the High Court or the Lands Tribunal on an appeal to it (which may include provision allowing the tribunal's decision or order to be confirmed, varied, set aside, revoked or remitted, and provision allowing the making of any order the tribunal could have made);
 - (d) provision requiring a charging authority, the community charges registration officer or valuation officer for a charging authority, or the central valuation officer, to act in accordance with any order made by the High Court or the Lands Tribunal, and provision that paragraph 9 or 10 above is to have effect subject to such a requirement.

Inspection of records

- 12 (1) This paragraph applies to records which relate to decisions and orders of a tribunal and which are required to be made under any provision included in regulations under paragraph 1 above.
- (2) The regulations may include provision that a person may, at a reasonable time stated by or on behalf of the tribunal concerned and without making payment, inspect records to which this paragraph applies at the tribunal's permanent office.
- (3) The regulations may include provision that if without reasonable excuse a person having custody of records to which this paragraph applies intentionally obstructs a person in exercising a right under any provision included under sub-paragraph (2) above, he shall be liable on summary conviction to a fine not exceeding level 1 on the standard scale.

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Finance

- 13 The Secretary of State shall make such payments as are necessary to meet any expenditure incurred in or in connection with the performance by tribunals of their functions (whether as regards remuneration, allowances, accommodation, equipment or otherwise).

General

- 14 Regulations under paragraph 3 above may include—
- (a) provision for the winding up of local valuation courts or for their reconstitution as valuation and community charge tribunals;
 - (b) provision as to orders, which may include provision requiring the carrying out of an order made by a valuation and community charge tribunal in exercising jurisdiction conferred by the regulations;
 - (c) provision that an appeal shall lie to the Lands Tribunal in respect of a decision or order which is given or made by a valuation and community charge tribunal in exercising jurisdiction conferred by the regulations;
 - (d) provision as to the persons who may appeal to the Lands Tribunal, as to the time within which an appeal may be initiated, and as to the powers of the Lands Tribunal on an appeal to it;
 - (e) provision requiring the carrying out of an order made by the Lands Tribunal on an appeal to it.
- 15 Regulations under paragraph 4 above may include—
- (a) provision applying enactments relating to arbitration;
 - (b) provision that an award in an arbitration may include any order a valuation and community charge tribunal could have made in the matter concerned;
 - (c) provision requiring the carrying out of an order so included.
- 16 (1) Without prejudice to section 143(1) above, regulations under this Schedule may make different provision for cases where valuation and community charge tribunals exercise jurisdiction conferred on them by or under different provisions of this Act.
- (2) Without prejudice to section 143(2) above, regulations under this Schedule may include provision amending, adapting, repealing or revoking any provision of or made under the 1967 Act or any other Act.
- 17 (1) Where a tribunal, arbitrator, umpire or court deals with a matter falling within the jurisdiction conferred on tribunals by section 23 above, section 8(3) above shall not apply as regards the matter if the tribunal, arbitrator, umpire or court so orders.
- (2) But sub-paragraph (1) above shall not have effect if the order is set aside on appeal.

Interpretation

- 18 In this Schedule “the 1967 Act” means the General Rate Act 1967.

SCHEDULE 12

Section 137.

AMENDMENTS

PART I

ENGLAND AND WALES

City of London (Various Powers) Act 1957 (c. x)

- 1 (1) The following shall be substituted for section 6(1)(a) of the City of London (Various Powers) Act 1957 (qualification of voters at ward elections)—
- “(a) are occupying as owner or tenant the whole or part of a hereditament which is shown in a local non-domestic rating list, which is in that ward, and for which the rateable value shown in that list is not less than £10; or”.
- (2) This paragraph shall have effect as regards qualifying dates after 31 March 1990.

Justices of the Peace Act 1979 (c. 55)

- 2 (1) In section 41(1)(b) of the Justices of the Peace Act 1979 (application to City) for “general rate fund of the City” there shall be substituted “City fund”.
- (2) This paragraph shall have effect as regards any time after 31 March 1990.

Local Government Finance Act 1982 (c. 32)

- 3 (1) The Local Government Finance Act 1982 shall be amended as follows.
- (2) The following shall be substituted for section 12(3) (accounts subject to audit)—
- “(3) This section also applies to—
- (a) the accounts of the collection fund of the Common Council and the accounts of the City fund; and
- (b) the accounts relating to the superannuation fund established and administered by the Common Council under the Local Government Superannuation Regulations 1974 as amended by the Local Government Superannuation (City of London) Regulations 1977;
- and any reference in this Part of this Act to the accounts of a body shall be construed, in relation to the Common Council, as a reference to the accounts mentioned in paragraphs (a) and (b) above.”
- (3) The following shall be inserted after section 25A (power of auditor to issue prohibition order)—

“25AA Restriction on power to issue prohibition order

- (1) In a case where—
- (a) a report is made under section 114(2) of the Local Government Finance Act 1988 (the 1988 Act), and

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- (b) copies of the report are sent in accordance with section 114(4) of the 1988 Act,
during the relevant period no prohibition order may be issued as regards any decision, course of action or item of account which led to the report being made.
- (2) For the purposes of subsection (1) above the relevant period is the period—
 - (a) beginning with the day on which copies of the report are sent, and
 - (b) ending with the day (if any) on which the body’s consideration of the report under section 115(2) of the 1988 Act begins.
- (3) If section 115(3) of the 1988 Act is not complied with, it is immaterial for the purposes of subsection (2)(b) above.”
- (4) In section 29 (miscellaneous functions of Audit Commission for Local Authorities in England and Wales) at the end of subsection (1) there shall be inserted “or
 - (c) for certifying the body’s calculation under paragraph 5(6)(b) of Schedule 8 to the Local Government Finance Act 1988 of the amount of its non-domestic rating contribution for a financial year, and for certifying the amount calculated.”
- (5) Sub-paragraphs (2) and (4) above shall have effect for financial years beginning in or after 1990.

PART II

SCOTLAND

Valuation and Rating (Scotland) Act 1956 (c. 60)

- 4 In section 6 of the Valuation and Rating (Scotland) Act 1956 (ascertainment of certain values of lands and heritages) after subsection (8) there shall be inserted the following subsections—
 - “(8A) The Secretary of State may by regulations made under this subsection prescribe—
 - (a) the manner in which and the principles, rules and considerations by reference to which the net annual value of lands and heritages is to be arrived at under subsection (8) above;
 - (b) that the principles, rules and considerations referred to in paragraph (a) above or any of them shall be such as are determined in accordance with the regulations.
 - (8B) Regulations made under subsection (8A) above—
 - (a) may be made so as to apply differently to different areas or in relation to different cases or classes of case;
 - (b) may include such supplementary, incidental, consequential or transitional provisions as appear to the Secretary of State to be necessary or expedient; and
 - (c) shall be made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”
- 5 In section 22 of that Act (exemption of churches etc. from rates)—

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- (a) after subsection (1) there shall be inserted the following subsection—
 - “(1A) Without prejudice to subsection (1) of this section, in respect of the year 1989–90 and of any subsequent year, no rate shall be levied on any premises to the extent that they are occupied by a religious body and used by it for such purposes and to such extent for those purposes as the Secretary of State may prescribe by order made by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”;
- (b) in subsection (2), for the words “the foregoing subsection” there shall be substituted the words “subsection (1) or (1A) of this section”;
- (c) after subsection (2) there shall be inserted the following subsection—
 - “(2A) Where any such premises as are mentioned in subsection (1A) of this section are used to an extent for a use other than one so prescribed, the net annual value of or attributable to the premises shall be apportioned as between these respective uses and the amounts so apportioned shall be shown separately in the valuation roll.”;
- (d) in subsection (3), for the words “last foregoing subsection” there shall be substituted the words “subsection (2) or (2A) of this section”.

6 After section 22 of that Act, there shall be inserted the following section—

“22A Exemption of certain fishings from rates

- (1) In respect of each of the following years, that is to say the year 1989–90 and subsequent years, no rate shall be levied in respect of lands and heritages which fall within any of paragraphs (a) to (c) below—
 - (a) lands and heritages which—
 - (i) consist of rights of salmon fishing entered separately in the valuation roll; and
 - (ii) are situated in a salmon fishery district for which there is, immediately before the beginning of the year, a district salmon fishery board;
 - (b) lands and heritages which consist of rights of salmon fishing entered separately in the valuation roll, being rights which are exercisable in the River Tweed and as regards which an annual rate or assessment is levied under section 79 of the Tweed Fisheries Act 1857 or section 5 of the Tweed Fisheries (Amendment) Act 1859.
 - In this paragraph, “River Tweed” means “the River” as defined by the Tweed Fisheries (Amendment) Act 1859 as amended by the byelaw made under section 4 of the Salmon Fisheries (Scotland) Act 1863;
 - (c) lands and heritages which consist of rights of fishing entered separately in the valuation roll, being rights which are exercisable in an area defined by an order which—
 - (i) is made under section 28(3) of the Salmon and Freshwater Fisheries Act 1975; and
 - (ii) contains such provision as is mentioned in paragraph 1(a) of Schedule 3 to that Act (contributions imposed by water authorities).

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(2) Subsection (1) of this section is without prejudice to subsections (2) to (4) of section 7 of the Local Government and Miscellaneous Financial Provisions (Scotland) Act 1958 (certain rights of salmon fishing deemed for the purposes of making up the valuation roll to be agricultural lands and heritages).

(3) In subsection (1) of this section—

- (a) “salmon fishery district” has the meaning assigned to it by section 40(1) of the Salmon Act 1986;
- (b) “district salmon fishery board” means a district salmon fishery board which exists by virtue of section 14 of that Act.”

Local Government (Financial Provisions etc.) (Scotland) Act 1962 (c. 9)

7 In subsection (2) of section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations) in paragraph (i) for the words “one-half” there shall be substituted the words “one-fifth”.

Registration of Births, Deaths and Marriages (Scotland) Act 1965 (c. 49)

8 After section 28A of the Registration of Births, Deaths and Marriages (Scotland) Act 1965 there shall be inserted the following new section—

“28B Intimation of death to Community Charges Registration Officer

- (1) The district registrar for each registration district shall furnish to the Community Charges Registration Officer of each region or islands area within which the registration district wholly or partly falls such particulars of such deaths as may be prescribed by regulations made under this section.
- (2) Regulations under this section may provide that the duty imposed on a district registrar by subsection (1) above shall, instead, be a duty imposed on the Registrar General.
- (3) Regulations under this section may make provision as to the time at which and manner in which particulars are to be furnished under this section, and may make different provision for different cases or classes of case.
- (4) Regulations made under this section shall be made by the Secretary of State by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament.”

Town and Country Planning (Scotland) Act 1972 (c. 52)

9 In section 181 of the Town and Country Planning (Scotland) Act 1972 (scope of provisions relating to interests of owner-occupiers affected by planning proposals) after subsection (4) there shall be inserted the following subsection—

- “(4A) The Secretary of State may, by regulations made under this subsection, substitute for any reference in these provisions to “annual value” or “hereditament” such other reference as he may consider appropriate; and such regulations may make such supplemental or consequential amendments

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of this Act or of any other enactment whether passed before or after this Act as the Secretary of State thinks fit.”

Local Government (Scotland) Act 1973 (c. 65)

10 After section 110 of the Local Government (Scotland) Act 1973 there shall be inserted the following new section—

“110A Estimate of amount due for non-domestic district rate

- (1) In relation to each financial year a regional council shall estimate the amount due to the council of each district which falls within their region in respect of the non-domestic district rate for that year as that amount falls to be ascertained in pursuance of regulations made under section 110 of this Act.
- (2) For the purposes of making the estimate mentioned in subsection (1) above, it shall be assumed that in respect of the financial year concerned both the regional council and the district council determine the maximum non-domestic rate prescribed in relation to each of them in respect of that financial year under section 3(2) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987.
- (3) The regional council shall, before such date as may be prescribed in relation to each financial year, notify the council of each district in their region of the estimate made under subsection (1) above in relation to that district for that financial year.”

Local Government (Scotland) Act 1975 (c. 30)

11 In section 6 of the Local Government (Scotland) Act 1975 (valuation by formula of certain lands and heritages) for subsection (1) there shall be substituted the following subsection—

“(1) In the case of such lands and heritages as may be prescribed or of any class or description of such lands and heritages as may be prescribed, the Secretary of State may by order provide that their rateable values or the aggregate amount of their rateable values shall be—

- (a) such as is prescribed; or
- (b) such as is determined in accordance with prescribed rules.”

12 (1) In section 9 of that Act (payment of rates pending valuation appeal) for subsection (1) there shall be substituted the following subsection—

“(1) Notwithstanding that an appeal under the Valuation Acts is pending with respect to any lands and heritages the rates levied on those lands and heritages shall be payable in accordance with section 8 of this Act.”

- (2) The amendment made by sub-paragraph (1) above shall not have effect as regards any lands and heritages with respect to which an appeal under the Valuation Acts is pending at the date of commencement of that sub-paragraph.

13 After section 9 of that Act there shall be inserted the following section—

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“9A Interest on rates paid in error

- (1) Where any amount, in excess of such limit as may be prescribed, has been paid in error to a rating authority in respect of rates and the rating authority repays the amount the rating authority shall also pay to the person to whom the repayment is made interest on the amount at such rate as may be determined in accordance with subsection (3) below.
- (2) No payment of interest under subsection (1) above shall be made after the end of the sixth year after that in respect of which the amount was paid in error unless application for repayment was made before that time.
- (3) The rate of interest referred to in subsection (1) shall be such rate—
 - (a) as the Secretary of State may prescribe; or
 - (b) as is to be determined in such manner as he may prescribe,and regulations made under this subsection may not make provision for a rate of interest in respect of any period before the regulations come into force.
- (4) Subsections (1), (2) and (3) above shall apply to the repayment of the amount of an overpayment which a rating authority is required to repay under section 9(2) of this Act as they apply to the repayment of an amount referred to in the said subsection (1).
- (5) This section shall not require the payment of interest in respect of any period before the commencement of paragraph 13 of Schedule 12 to the Local Government Finance Act 1988; and subsection (4) above shall not have effect in relation to any repayment in consequence of an appeal which was lodged before such commencement.”

Local Government, Planning and Land Act 1980 (c. 65)

- 14 In subsection (7) of section 2 of the Local Government, Planning and Land Act 1980 (manner in which local authorities are required to publish information) in paragraph (a) the words “or the Local Government (Scotland) Act 1973” shall be omitted and after that paragraph there shall be inserted the following paragraph—
- “(aa) its dispatch with, or inclusion in—
- (i) a demand note for payment of rates issued under section 237(1) of the Local Government (Scotland) Act 1947; or
 - (ii) a demand notice for payment of a community charge issued under paragraph 2 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987.”

Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47)

- 15 (1) Section 2 of the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (exclusion of domestic subjects from valuation roll) shall be amended as follows.
- (2) After subsection (2) there shall be inserted the following subsection—
- “(2A) Where, after 1st April 1989 by virtue of regulations made under subsection (4) below, any lands and heritages or any parts of lands and heritages—

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- (a) cease to be domestic subjects, they shall be entered in the valuation roll;
 - (b) become domestic subjects, any entry in the valuation roll in respect of such lands and heritages shall be deleted,

with effect from such date as may be prescribed by such regulations.”
- (3) For subsection (4) of that section there shall be substituted the following subsection—
 - “(4) The Secretary of State may vary the definition of domestic subjects in subsection (3) above by including or excluding such lands and heritages or parts thereof or class or classes of lands and heritages or parts thereof as may be prescribed.”
- 16 (1) Section 3 of that Act (non-domestic rates) shall be amended as follows.
 - (2) In paragraph (b) of subsection (4) after the word “earlier” there shall be inserted the words “or such lesser figure as may be specified in (or calculated in a manner specified in) an order made by the Treasury in respect of the financial year in respect of which the calculation is to be made”.
 - (3) After subsection (4) there shall be added the following subsection—
 - “(4A) For the purposes of paragraph (b) of subsection (4) above, where the base month for the retail prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), the Secretary of State may substitute for the retail prices index for September of the first year the figure which he calculates would have been that index if the base month for that index had been the same as the base month for the index for September of the second year.”
 - (4) In subsection (5)—
 - (a) after the word “section” where it first occurs there shall be inserted the following paragraph—
 - “(za) in subsection (4A) above, the base month for the retail prices index for September of a particular year is the month for which the retail prices index is taken to be 100 and by reference to which the index for the September in question is calculated;”;
 - (b) for paragraph (b) there shall be substituted the following paragraph—
 - “(b) references to the retail prices index are references to the general index of retail prices (for all items) published by the Department of Employment; and if that index is not published for a month for which it is relevant for the purposes of this section, the references shall be construed as references to any substituted index or index figures published by that Department;”.
 - (5) After subsection (10) there shall be added the following subsection—
 - “(11) An order made under paragraph (b) of subsection (4) above shall be made by statutory instrument; but such an order in its application to a particular financial year (including an order amending or revoking another) shall not

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- be effective unless it is approved by resolution of the Commons House of Parliament before—
- (a) regulations have been made under subsection (2) above prescribing a maximum non-domestic rate in relation to any local authority in respect of that financial year; and
 - (b) the first order made by the Secretary of State, in respect of that year, under paragraph 2(1) of Schedule 4 to this Act has been approved by a resolution of that House.”
- 17 (1) Section 5 of that Act (statutory and other references to rateable values etc.) shall be amended as follows.
- (2) In subsection (3) for the words “Where in any enactment” there shall be substituted the words “Subject to subsection (3A) below, where in any enactment (including an enactment contained in a subordinate instrument)”.
- (3) After the said subsection (3) there shall be inserted the following subsections—
- “(3A) Where in any enactment (including an enactment contained in a subordinate instrument or an enactment which falls to be construed in accordance with subsection (3) above) there is a reference to a rate or rateable value or to any factor connected with rating, or valuation for rating, the Secretary of State may make regulations providing that the reference shall instead be such as is prescribed.
 - (3B) Regulations may provide as mentioned in subsection (3A) above—
 - (a) as regards such enactment, or enactments of such description, as may be prescribed;
 - (b) in such way as the Secretary of State thinks fit (whether by amending enactments or otherwise).”
- 18 (1) Section 8 of that Act (liability for personal community charge) shall be amended as follows.
- (2) In subsection (1) for the words “aged 18 or over who is solely or mainly resident in the area of a local authority in any financial year shall be liable to pay” there shall be substituted the words “who is, at any time in a financial year—
- (a) aged 18 or over;
 - (b) solely or mainly resident in the area of a local authority; and
 - (c) not exempt from liability under subsection (8) below,
- shall be liable to pay, in respect of that time,”.
- (3) For subsections (2) and (3) of that section there shall be substituted the following subsection—
- “(2) Notwithstanding subsection (1) above and subsection (8) below, a person’s liability to pay the personal community charge in respect of any time in a financial year shall subsist until the date on which the deletion of the entry in the register in respect of such liability takes effect.”
- (4) After subsection (5) there shall be inserted the following subsection—
- “(5A) The Secretary of State may, by regulations made under this subsection—

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- (a) require such educational establishments as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of education provided by the establishment a certificate containing such particulars as may be prescribed;
 - (b) require such educational establishments as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the establishment.”
- (5) In subsection (6) after the word “of” where it first occurs there shall be inserted the words ““educational establishment,””.
- (6) After subsection (6) there shall be inserted the following subsections—
 - “(6A) Subsections (4) and (5) above shall not apply to persons undertaking a full-time course of nursing education, but such a person shall, in respect of the period beginning when he undertakes the course and ending when he ceases to do so, be liable for only such percentage as may be prescribed of the amount of the personal community charge for which he would otherwise be liable.
 - (6B) The Secretary of State may, by regulations made under this subsection—
 - (a) require such bodies as may be prescribed to supply, in such manner and at such time as may be prescribed, to every person undertaking or about to undertake a full time course of nursing education a certificate containing such particulars as may be prescribed; and
 - (b) require such bodies as may be prescribed to supply to the registration officer within such period (being not less than 21 days) as may be prescribed such information as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act, being information which is in the possession or control of the body.
 - (6C) References in subsections (6A) and (6B) above to a full-time course of nursing education, a person undertaking such a course and to ceasing to undertake such a course shall be construed in such manner as may be prescribed.”
- (7) In subsection (7)—
 - (a) after the word “shall” there shall be inserted “, notwithstanding that they are not otherwise liable under this Act for a personal community charge,”; and
 - (b) for the word “each” where it second occurs there shall be substituted the word “either”.
- 19 (1) Section 10 of that Act (liability for and calculation of standard community charge) shall be amended as follows.
 - (2) In subsection (3) after the word “factors” there shall be inserted the words “(including factors relating to persons of prescribed descriptions)”.
 - (3) In subsection (4) for the words from “and that liability” to the end there shall be substituted the words “and where at any time two or more people are liable to pay the

standard community charge under this subsection they shall be jointly and severally liable to pay the charge.”

(4) For subsection (8) there shall be substituted the following subsections—

“(8) Subject to subsections (8B) and (9) below, the standard community charge shall not be payable in respect of relevant premises in respect of whichever is the shorter of—

- (a) the period for which the premises are unoccupied and unfurnished;
- (b) a period of three months or such longer period as the levying authority may determine;

and the levying authority may determine that different periods shall have effect for different premises or different classes of premises.

(8A) For the purposes of subsection (8) above “relevant premises” are premises to which this section applies, being premises—

- (a) which are unoccupied and unfurnished; and
- (b) as regards which notice is given to the levying authority by a person liable to pay the standard community charge in respect of the premises that they are unoccupied and unfurnished.

(8B) Subsection (8) above shall have effect in respect of any relevant premises only once during any period (whether it falls in one or more than one financial year) in respect of which the standard community charge is, or would but for that subsection be, payable in respect of the premises.

(8C) Before making a determination under paragraph (b) of subsection (8) above a levying authority which is a regional council shall consult the district council for the district in which the premises are situated.”

(5) In subsection (9) of that section for the words “that subsection” there shall be substituted the words “subsection (8A) above”.

(6) In paragraph (b) of subsection (10) after the word “charge” there shall be inserted the words “which would, if the premises were for the whole of that financial year premises to which this section applies and were not, at any time in that year, relevant premises for the purposes of subsection (8) above, be”.

(7) After the said subsection (10) there shall be inserted the following subsection—

“(10A) Where at any time premises are let, sub-let or permitted to be occupied as mentioned in subsection (10) above to more than one person, only one standard community charge contribution in respect of the standard community charge payable in respect of any financial year shall be recovered in respect of the period of such lease, sub-lease or permission to occupy and such persons shall be jointly and severally liable to pay the contribution.”

20 (1) Section 11 of that Act (liability for and calculation of collective community charge) shall be amended as follows.

(2) In subsection (3) at the beginning there shall be inserted the words “Subject to subsection (3A) below,”.

(3) After subsection (3) there shall be inserted the following subsection—

“(3A) The registration officer shall not designate premises—

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- (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) After subsection (4) there shall be inserted the following subsection—

“(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) In subsection (5) for the words from “and that liability” to the end there shall be substituted the words “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) In subsection (7)—

- (a) after the words “shall be” there shall be inserted the words “the amount which is”; and
- (b) at the end there shall be added the words “less the relevant proportion, being 5 per cent. or such other proportion as may be prescribed”.

(7) In sub-paragraph (a) of subsection (10) for the words “section 8(8)(c) of” there shall be substituted the words “paragraph 12 of Schedule 1A to”.

(8) In subsection (11)—

- (a) after the word “person” where it first occurs there shall be inserted the words “who, at any time in a financial year”;
- (b) in paragraph (a) for the words “who is, at any time in a financial year,” there shall be substituted the word “is”;
- (c) in each of paragraphs (b) and (c) the word “who” shall be omitted; and
- (d) in paragraph (c) for the words “section 8(8)(c) of” there shall be substituted the words “paragraph 12 of Schedule 1A to”.

21

After section 11 of that Act there shall be inserted the following new sections—

“Apportionment of amounts to be paid

11A Apportionment, etc

- (1) Where a person is liable to pay a community charge in respect only of part of a financial year, the amount for which he is liable shall be calculated by apportionment on a daily basis, and the period in respect of which he is liable shall be referred to in this section as the apportioned period.

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- (2) Subsections (3) to (5) below shall have effect for the purposes of determining—
- (a) where a person is liable to pay a community charge in respect only of part of a financial year, the first or, as the case may be, last day of an apportioned period; and
 - (b) as regards the standard or collective community charge contribution, the day on which the requirement to pay such a contribution commences or, as the case may be, ends.
- (3) As regards any community charge imposed by a local authority—
- (a) the day on which a person becomes liable to pay that charge shall be the first day of an apportioned period; and
 - (b) the day on which a person ceases to be liable to pay that charge shall not be included in an apportioned period; and
 - (c) in respect of the personal community charge imposed by the authority, as regards any day on which a person both becomes and ceases to be liable to pay that charge, paragraph (b) above shall apply and paragraph (a) shall not.
- (4) As regards the standard community charge contribution—
- (a) any day on which a person starts to lease or sub-lease or is first permitted to occupy any premises to which section 10 of this Act applies is a day on which the person is required to pay a contribution; and
 - (b) any day on which a person ceases to lease or sub-lease or ceases to be permitted to occupy such premises is a day on which he is not so required.
- (5) As regards the collective community charge contribution—
- (a) any day on which a person becomes solely or mainly resident in premises to which section 11 of this Act applies is a day on which he is required to pay the contribution; and
 - (b) any day on which he ceases to be so resident is a day on which he is not so required.

Estimates

11B Estimate of amount produced in districts

- (1) In relation to each financial year a regional council shall estimate the amount produced by each of the district community charges for that year in each district in their region as that amount falls to be ascertained in pursuance of regulations made under paragraph 6 of Schedule 2 to this Act.
- (2) For the purposes of making the estimate mentioned in subsection (1) above, it shall be assumed that in respect of the financial year concerned both the regional council and the district council determine—
- (a) a personal community charge of £1, or such other amount as may be prescribed; and

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- (b) a standard community charge multiplier of 2, or such other number as may be prescribed.
- (3) The regional council shall, before such date as may be prescribed in relation to each financial year, notify the council of each district in their region of the estimate made under subsection (1) above in relation to that district for that financial year.
- (4) In this section “district community charges” has the same meaning as in paragraph 1 of Schedule 2 to this Act.”
- 22 (1) Section 13 of that Act (community charges register) shall be amended as follows.
- (2) In subsection (1) for paragraphs (a), (b) and (c) there shall be substituted the following paragraphs—
- “(a) the name of every person liable to pay any of the community charges in the registration area;
- (b) in the case of a person liable to pay the personal community charge, the address of his sole or main residence;
- (c) in the case of a person liable to pay the standard or collective community charge, his address and the address of the premises in the registration area in respect of which that charge is payable;
- (cc) in the case of premises in respect of which the collective community charge is payable, the collective community charge multiplier determined for the time being in respect of those premises;”
- (3) In paragraph (e) of that subsection for the word “these” there shall be substituted the word “the”.
- 23 In section 14(2) of that Act (notice of registration)—
- (a) for the words “person whose name is entered in the register” there shall be substituted the words “registered person”;
- (b) for the words “a notice” there shall be substituted the words “such notice”;
- (c) at the end of paragraph (b) the word “and” shall be omitted; and
- (d) after paragraph (c) there shall be added the following paragraphs—
- “(d) his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section;
- (e) such other matters as may be prescribed”.
- 24 (1) Section 15 of that Act (amendment of community charges register) shall be amended as follows.
- (2) In subsection (3)—
- (a) after the word “entry” where it second occurs there shall be inserted the words “including a note of the date upon which the record is made”; and
- (b) for the words “the date on which it was made” there shall be substituted the words “that date”.
- (3) For subsection (4) there shall be substituted the following subsection—
- “(4) The provisions of section 20 of this Act relating to the inspection of the register and the obtaining of copies of entries in the register (including such

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provisions as are prescribed under that section) shall apply, subject to such modifications as may be prescribed, to the inspection or obtaining of copies of a record made under subsection (3) above as they apply to the inspection of or obtaining copies of entries in the register.”

(4) In subsection (5)—

- (a) for the words “any amendment to the register which might affect that person, but” there shall be substituted the words “or amending any entry in the register which might affect that person, but, except in the case of an amendment such as is mentioned in subsection (6) below,”;
- (b) for paragraphs (a) and (b) there shall be substituted the following paragraphs—
 - “(a) a copy of the entry or (as the case may be) the entry as amended; or
 - (b) where the amendment consists of the deletion of an entry, notification of such deletion”;
- (c) for paragraph (i) there shall be substituted the following paragraph—
 - “(i) the effect of the entry or (as the case may be) of the amendment to the entry in the register;”.
- (d) at the end there shall be added the following paragraph—
 - “(iv) in the case of a new entry, or an amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of the registered person, his right to apply to the registration officer under section 20A(3) of this Act for a determination that the entry relating to him be a special entry within the meaning of that section”.

(5) After subsection (5) there shall be inserted the following subsections—

“(6) Where an amendment requires to be made to an entry in the register in consequence of the death of a registered person, the registration officer shall send to the executors of the deceased notice of the fact that he has, with effect from the date of the deceased’s death, deleted the entry in the register relating to the deceased.

(7) Except where the context otherwise requires, any reference in this Act to the amendment of the register or of any entry in the register shall include a reference to the deletion of such an entry.”

25 (1) Section 16 of that Act (registration appeals) shall be amended as follows.

- (2) In subsection (1) for the words “A person who is registered in the register as being liable to pay any of the community charges” there shall be substituted the words “A registered person”.
- (3) In paragraph (a) of that subsection for the words “in respect of his liability to pay any of the community charges” there shall be substituted the words “in relation to him”.
- (4) In paragraph (b) of that subsection for the word “any” where it first occurs there shall be substituted the word “the”.

26 In section 17 of that Act (duties in relation to registration) in subsection (6) after the words ““responsible person”” there shall be inserted the words “in relation to any premises”.

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27 In section 18 of that Act (obtaining of information from individuals) after subsection (2) there shall be inserted the following subsection—

“(2A) Where a registered person dies his executors shall notify the registration officer of the date of the person’s death—

- (a) in the case of executors nominate, not later than one month after that date;
- (b) in the case of executors dative, not later than one month after the date of their appointment.”

28 After the said section 18 there shall be inserted the following section—

“18A Obtaining of information generally

(1) The registration officer may require any person whom he reasonably believes is, has been or is about to be resident in the registration area to supply to him such information—

- (a) as the registration officer may reasonably require for the purposes of the exercise of his functions under this Act; and
- (b) as is in the possession or control of such person.

(2) A person required to supply any information in pursuance of subsection (1) above shall supply the information within such period, not being less than 21 days, as the registration officer may require.

(3) Subsections (10) to (12) of section 17 of this Act shall have effect for the purposes of this section as they have for the purposes of that section; and for the purposes of this section any reference in those subsections—

- (a) to a responsible person shall be construed as a reference to a person required to supply information under subsection (1) above;
- (b) to the prescribed period shall be construed as a reference to the period mentioned in subsection (2) above; and
- (c) to a requirement under subsection (5) shall be construed as a reference to a requirement under subsection (1) above.”

29 (1) Section 20 of that Act (inspection of register) shall be amended as follows.

(2) In paragraph (a) of subsection (2)—

- (a) at the beginning of the paragraph there shall be inserted the words “subject to section 20A of this Act and with effect from the prescribed date”; and
- (b) for sub-paragraphs (i), (ii) and (iii) there shall be substituted the following paragraphs—

- “(i) the addresses of premises in the registration area;
- (ii) the name of any person appearing in an entry relating to such premises (but not so as to enable him to ascertain whether that person resides at the address of such premises); and
- (iii) the collective community charge multiplier determined for the time being in relation to any premises (other than premises of such class or classes as may be prescribed) in respect of which a collective community charge is payable.

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Provided that no new entry, or amendment of an entry which consists in whole or in part in a change of the address of the sole or main residence of a registered person, shall be available for inspection under this paragraph until after the end of a period of 28 days starting with the date of the notice relating to the entry under section 15(5) of this Act.”

- (3) In paragraph (c) of that subsection at the end there shall be added the words “other than any entry which is a special entry within the meaning of section 20A of this Act”.
- (4) After paragraph (c) of that subsection there shall be inserted the following paragraph—
- “(d) any such other person as may be prescribed shall be entitled to inspect the register to such extent and for such purposes as may be prescribed.”
- (5) After subsection (3) there shall be inserted the following subsections—
- “(3A) Without prejudice to subsection (3) above, the register shall be available for inspection to the extent permitted by subsections (1) and (2) above in such circumstances, subject to such restrictions and in such other places in the registration area as may be prescribed.
- (3B) In relation to as much of the register as is kept otherwise than in documentary form, a right of inspection conferred by this section is a right to inspect the information in the register in legible form.”
- (6) For subsections (4) and (5) there shall be substituted the following subsections—
- “(4) The Secretary of State may, by regulations, require the registration officer to make such extracts of the register as may be prescribed, containing the information which is available at the date on which the extract is made for inspection by members of the public under subsection (2)(a) above.
- (5) Regulations made under subsection (4) above may prescribe—
- (a) such date or dates in each financial year on which an extract is to be made;
- (b) such requirements as to publication of the effect of such regulations as the Secretary of State thinks fit; and
- (c) that the regional or islands council shall make the extract available for inspection by members of the public to such extent and at such times and places as may be prescribed.”

30 After the said section 20 there shall be inserted the following section—

“20A Exemption from inspection

- (1) Where this section applies to a registered person the registration officer shall, as soon as it is reasonably practicable for him to do so, exclude from the right of inspection by a member of the public under section 20(2)(a) of this Act the entry in the register relating to that person, and in this section such an entry is referred to as a “special entry”.
- (2) This section applies to any registered person—

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- (a) who has made an application under subsection (3) below and whose application has not been finally determined;
 - (b) in respect of whom the registration officer, or the sheriff on an appeal under subsection (6) below, has determined that the entry relating to him should be a special entry,until, in a case to which paragraph (a) applies, on the final determination of the application it is refused or, in a case to which paragraph (b) applies, the determination that the entry be a special entry is revoked or, in any case, the registered person notifies the registration officer that he no longer desires that the entry relating to him be a special entry.
- (3) Any registered person who falls within such class or classes of person as the Secretary of State may prescribe may make an application to the registration officer for a determination that the entry relating to that person be a special entry.
- (4) An application under subsection (3) above—
 - (a) shall state the reasons why it is desired that the entry be a special entry;
 - (b) shall be accompanied by any relevant documents or evidence;
 - (c) shall be dealt with by the registration officer in such manner and within such period as may be prescribed,and no such application shall be made after an application which has been refused until the end of such period as may be prescribed without the prior approval of the registration officer.
- (5) If the registration officer is satisfied that the person making the application falls within subsection (3) above he shall grant the application and determine that the entry relating to that person be a special entry.
- (6) If the registration officer refuses an application the person making the application may appeal against the refusal to the sheriff of any sheriffdom which wholly or partly falls within the registration area; and the sheriff may determine that the entry be a special entry or may refuse the application.
- (7) Where it appears to the registration officer that a person to whom a special entry relates has ceased to fall within subsection (3) above he shall, subject to subsection (8) below, revoke the determination that the entry be a special entry.
- (8) Where it appears to the registration officer as mentioned in subsection (7) above, he shall notify the person to whom the entry relates that he is required to revoke the determination, and the person—
 - (a) may apply to the registration officer in such manner and within such period as may be prescribed not to revoke the determination and the registration officer shall determine the application in such manner and within such period as may be prescribed; and
 - (b) may appeal against a determination by the registration officer under paragraph (a) above to the sheriff of any sheriffdom which wholly or partly falls within the registration area.

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- (9) Subject to subsection (10) below, rules of court may provide for the procedure to be followed in any proceedings in the Court of Session or before the sheriff arising from this section.
- (10) An appeal under subsection (6) or (8)(b) above and any appeal under section 29(2) of this Act against a decision of the sheriff under this section shall be heard and determined in private unless the sheriff or, as the case may be, the Court of Session otherwise directs.
- (11) For the purposes of this section an application is finally determined if it has been refused by the registration officer and—
 - (a) the time limit for appealing against the refusal has expired without an appeal having been made; or
 - (b) where an appeal is made all proceedings arising from the appeal (including any proceedings on an appeal under section 29(2) of this Act) have been concluded.”

31 After section 20A there shall be inserted the following section—

“20B Information concerning Social Security

- (1) Regulations under this section may prescribe that the Secretary of State may, notwithstanding any duty of confidentiality, supply relevant information to the registration officer.
- (2) For the purposes of this section, information is relevant information if—
 - (a) it was obtained by the Secretary of State in exercising his functions under the Social Security Act 1986;
 - (b) the Secretary of State believes it would be useful to the registration officer in exercising his functions under this Act; and
 - (c) it falls within a prescribed description.”

32 (1) Section 24 of that Act (duty to provide for rebates from community charges) shall be amended as follows.

- (2) In paragraph (a)—
 - (i) for the words “local authorities” there shall be substituted the words “levying authorities”; and
 - (ii) for the words from “community charges” to “this Act)” there shall be substituted the words “personal community charges and collective community charge contributions”.

(3) In paragraph (b) for the words “local authority in respect of each year” there shall be substituted the words “levying authority”.

(4) That section as so amended shall be subsection (1) and there shall be added the following subsection—

“(2) This section shall have effect only in respect of the financial year 1989–90.”.

33 In section 26(1) of that Act (interpretation)—

- (a) after the definition of “net annual value” there shall be inserted the following—

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““new entry” in relation to the register, means the making of an entry in respect of a person’s liability for a community charge, there having been no such entry in the register in respect of that liability immediately before its making”; and

(b) after the definition of “register” there shall be inserted the following—

““registered person” means a person who is registered in the register as being liable to pay any of the community charges, and cognate expressions shall be construed accordingly;”.

34 In section 30 of that Act (Crown application) in subsection (3) for the words “this subsection does not render the Crown liable to these charges” there shall be substituted the words “where, in relation to any premises, the Crown would, but for this subsection, be liable to pay any such charge, the charge shall not be payable in respect of the premises”.

35 After Schedule 1 to that Act there shall be inserted the following Schedule—

“SCHEDULE
1A

PERSONAL COMMUNITY CHARGE: EXEMPTION

Persons in detention

- 1 (1) A person is exempt if—
- (a) he is detained in a prison, a hospital or any other place by virtue of an order of a court to which sub-paragraph (2) below applies;
 - (b) he is detained under paragraph 2 of Schedule 3 to the Immigration Act 1971 (deportation);
 - (c) he is detained under Part V or section 69, 70, 71 or 118 of the Mental Health (Scotland) Act 1984; or
 - (d) he is detained under a warrant issued under the Repatriation of Prisoners Act 1984.
- (2) This sub-paragraph applies to the following courts—
- (a) a court in the United Kingdom; and
 - (b) a Standing Civilian Court established under the Armed Forces Act 1976.
- (3) If a person is temporarily discharged under section 22 of the Prisons (Scotland) Act 1952, or temporarily released under rules under section 35(6) of that Act, for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person is detained only under section 407 of the Criminal Procedure (Scotland) Act 1975, for non-payment of a fine.
- (5) In sub-paragraph (1) above, “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.

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- (6) The Secretary of State may by regulations provide that a person is exempt if—
- (a) he is imprisoned, detained or in custody under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957; and
 - (b) such conditions as may be prescribed are fulfilled.

Visiting forces

- 2
- (1) A person is exempt if he has a relevant association with a visiting force.
 - (2) A visiting force, in relation to any particular time, is any body, contingent or detachment of the forces of a country to which any provision in Part I of the Visiting Forces Act 1952 applies at that time.
 - (3) A person has, at any particular time, a relevant association with a visiting force if he has at that time such an association within the meaning of that Part.

International headquarters and defence organisations

- 3
- (1) A person is exempt if he is a member of a headquarters or a dependant of such a member.
 - (2) A headquarters, in relation to any particular time, is a headquarters or organisation designated at that time by an Order in Council under section 1 of the International Headquarters and Defence Organisations Act 1964.
 - (3) A person is, at any particular time, a member of a headquarters if he is at that time such a member within the meaning of the Schedule to that Act.
 - (4) A person is, at any particular time, a dependant of such a member if he is at that time such a dependant within the meaning of that Schedule.

The severely mentally impaired

- 4
- (1) A person is exempt if—
 - (a) he fulfils one or more of the conditions mentioned in subparagraph (2) below;
 - (b) he is severely mentally impaired; and
 - (c) he is stated to be severely mentally impaired in a certificate of a registered medical practitioner.
 - (2) The conditions are that—
 - (a) he is entitled to an invalidity pension under section 15 of the Social Security Act 1975;
 - (b) he is entitled to a severe disablement allowance under section 36 of that Act;
 - (c) he is of pensionable age within the meaning given by section 27 of that Act.
 - (3) A person is severely mentally impaired if he is suffering from—

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- (a) a state of arrested or incomplete development of mind which involves severe impairment of intelligence and social functioning; or
 - (b) an injury to the brain causing severe impairment of intelligence and social functioning which appears to be permanent.
- (4) The Secretary of State may by regulations amend sub-paragraph (2) above as it has effect for the time being (whether by adding, deleting or amending conditions, or by any combination of those methods).
- (5) The Secretary of State may by regulations substitute another definition for the definition of severe mental impairment for the time being effective for the purpose of this paragraph.

Children

- 5 A person is exempt if another person is entitled to child benefit in respect of him.

Students

- 6 (1) A person is exempt if he is undertaking a full-time course of education and he is resident during term time in England, Wales or Northern Ireland for the purpose of undertaking the course.
- (2) Regulations made under this paragraph—
- (a) shall make provision for the purpose of determining for the purposes of this paragraph whether a person is undertaking a full-time course of education; and
 - (b) shall prescribe the meaning of “term time” for the purposes of this paragraph.

Members of religious communities

- 7 (1) A person is exempt if—
- (a) he is a member of a relevant religious community; and
 - (b) he has no income or capital of his own and is dependent on the community concerned for his material needs.
- (2) A relevant religious community is a religious community whose principal occupation—
- (a) is prayer, contemplation, the relief of suffering, education, or any prescribed occupation; or
 - (b) consists of two or more of the occupations mentioned in paragraph (a) above.
- (3) A prescribed occupation is such occupation as may for the time being be prescribed for the purposes of this paragraph.
- (4) In construing sub-paragraph (1)(b) above, income by way of pension in respect of a former employment is to be ignored.

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Hospital patients

- 8 (1) A person is exempt if he is a patient who is solely or mainly resident in a hospital.
- (2) “Hospital” means a health service hospital within the meaning of section 108(1) of the National Health Service (Scotland) Act 1978.
- (3) The Secretary of State may by regulations substitute another definition for the definition of hospital for the time being effective for the purposes of this paragraph.

Patients in homes

- 9 (1) A person is exempt if—
- (a) he is solely or mainly resident in a residential care home, nursing home, private hospital or hostel; and
 - (b) he is receiving care or treatment (or both) there.
- (2) A residential care home is—
- (a) a residential establishment provided and maintained by a local authority in respect of the functions under section 27 of the National Health Service (Scotland) Act 1947 transferred to them by section 1(4)(c) of the Social Work (Scotland) Act 1968; or
 - (b) a residential establishment to which Part IV of the said Act of 1968 applies; or
 - (c) residential accommodation provided and maintained by a local authority under section 7 of the Mental Health (Scotland) Act 1984,
- where the sole or main function of the establishment or accommodation is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment or accommodation.
- (3) A nursing home is—
- (a) a nursing home within the meaning of section 10(2) of the Nursing Homes Registration (Scotland) Act 1938 in respect of which a person is registered; or
 - (b) any premises in respect of which an exemption has been granted under section 6 or 7 of that Act.
- (4) A private hospital is a private hospital within the meaning of section 12 of the Mental Health (Scotland) Act 1984 which is registered under that Act.
- (5) A hostel is an establishment in which residential accommodation is provided and which is—
- (a) managed by a housing association registered for the time being in a register maintained under section 3 of the Housing Associations Act 1985; or

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- (b) operated other than on a commercial basis and in respect of which funds are provided wholly or in part by a Government department or agency or a local authority; or
 - (c) managed by a voluntary organisation, where the sole or main function of the establishment is to provide personal care or support, combined with board, to persons who are solely or mainly resident in the establishment.
- (6) The Secretary of State may by regulations made under this paragraph substitute another definition for any definition of a residential care home, nursing home, private hospital or hostel for the time being effective for the purpose of this paragraph.
- (7) In this paragraph—
- “personal care” includes the provision of appropriate help with physical and social needs;
 - “support” means counselling or other help provided as part of a planned programme of care; and
 - “voluntary organisation” has the meaning given by section 94(1) of the Social Work (Scotland) Act 1968.

Care workers

- 10 (1) A person is exempt if—
- (a) he is employed to provide care or support (or both) to another person or other persons; and
 - (b) such conditions as may be prescribed are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—
- (a) require the person’s employer to be a charity or fulfil some other description;
 - (b) relate to the period for which he is employed or other factors concerning his employment;
 - (c) require his income for a prescribed period not to exceed a prescribed amount;
 - (d) require his capital not to exceed a prescribed amount;
 - (e) require him to be resident in prescribed premises;
 - (f) require him not to exceed a prescribed age; and
 - (g) require the other person or persons to fulfill a prescribed description (whether relating to age, disablement or otherwise).

Residents of certain Crown land

- 11 (1) A person is exempt if he is solely or mainly resident in Crown land which is designated under this paragraph.
- (2) The Secretary of State may designate land under this paragraph if at the time of designation the first and second conditions are fulfilled.
- (3) The first condition is that it is land in which there is any interest belonging to Her Majesty in right of the Crown or to a Government

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department or to a Minister of the Crown or held on behalf of Her Majesty for the purposes of a Government department.

- (4) The second condition is that in the Secretary of State's opinion the land is used wholly or mainly as the sole or main residence of individuals, and in his opinion most or all of them—
- (a) reside there for short periods; or
 - (b) should in the interests of national security not be registered as subject to a personal community charge.
- (5) The Secretary of State—
- (a) at any time may, and
 - (b) if the first or second condition ceases to be fulfilled shall, revoke a designation under this paragraph.
- (6) A designation under this paragraph shall take effect at the beginning of the day following that on which it was made, and shall cease to have effect at the end of the day (if any) on which it is revoked.

Residents of certain other premises

- 12 A person other than a person such as is mentioned in section 8(4) or (6A) of this Act is exempt if he is solely or mainly resident in premises—
- (a) in respect of which the collective community charge is payable;
 - (b) which are premises of a description prescribed for the purposes of paragraph (a) of section 11(3A) of this Act; or
 - (c) which are subject to non-domestic rates.

Persons without fixed abode

- 13 (1) A person is exempt in relation to any day if—
- (a) he has no fixed abode in Scotland or elsewhere; and
 - (b) at the end of the day the place of his sole or main residence does not consist of a building, caravan or residential boat.
- (2) If a person has no fixed abode (in Scotland or elsewhere) he shall be treated as having his sole or main residence in the place where he is at any particular time.
- (3) Whether anything is a caravan shall be construed in accordance with Part I of the Caravan Sites and Control of Development Act 1960.
- (4) In this paragraph—
- (a) a building includes a chalet or hut; and
 - (b) a residential boat is a boat which is designed or adapted for human habitation.”

- 36 (1) Schedule 2 to that Act (levy, collection, payment and recovery of community charges) shall be amended as follows.
- (2) In paragraph 2(1) (demand notices) at the beginning there shall be inserted—
“Subject to paragraph 2A below,”.
- (3) After paragraph 2 there shall be inserted the following paragraph—

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- “2A 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.”
- (4) In paragraph 3 (appeals against demand notices) in sub-paragraph (a) after the word “against” there shall be inserted the words—
- “(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,”.
- (5) In paragraph 4 (payment of community charges)—
- (a) in sub-paragraph (3) at the beginning there shall be inserted the words “Subject to sub-paragraph (8) below,”;
 - (b) in sub-paragraph (7)—
 - (i) after the words “amount due” where they first occur there shall be inserted the words “in respect of any community charge (including any amount due in respect of the corresponding community water charge)”;
 - (ii) for the words “rebate under or by virtue of section 24 of this Act from that amount or instalment” there shall be substituted the words “reduction in that amount or instalment in consequence of any rebate or community charge benefit in pursuance of Part II of the Social Security Act 1986”;
 - (c) in sub-paragraph (8) at the end there shall be added the words “or on such other day in that month as the levying authority may determine”;
 - (d) after sub-paragraph (10) there shall be inserted the following sub-paragraphs—
 - “(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 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.
 - (12) Where community charge benefits in respect of contribution periods (within the meaning of section 20(11) of the Social Security Act 1986) 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—

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- (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.”

(6) After the said paragraph 4 there shall be inserted the following paragraphs—

“Discounts and incentives

- 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 Lotteries and Amusements Act 1976).
- (2) In any financial year the aggregate cost of any inducements offered under sub-paragraph (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.”

(7) In paragraph 5 (arrangements with housing bodies)—

- (a) in sub-paragraph (1) after the word “under” there shall be inserted the words “or by virtue of”;
- (b) at the end of sub-paragraph (1) there shall be added the words “or of any of the authority’s responsibilities as regards rebates or community charge benefit in pursuance of Part II of the Social Security Act 1986”; and
- (c) at the end there shall be added the following sub-paragraph—

“(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 or community charge benefit in pursuance of Part II of the Social Security Act 1986.”

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- (8) In paragraph 6 (accounting for district community charges)—
- (a) for sub-paragraph (3) there shall be substituted the following sub-paragraph—

“(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.”;
 - (b) in sub-paragraph (4) after the words “community charge” there shall be inserted the words “and community water charge”; and
 - (c) in sub-paragraph (6) for the words ““district community charges” has” there shall be substituted the words ““regional community charges” and “district community charges” have”.
- (9) In paragraph 7 (recovery of arrears of community charges)—
- (a) in sub-paragraph (1) for the words “(4) to (6)” there shall be substituted the words “(5) and (6)”;
 - (b) in sub-paragraph (2)(a) after the word “application” where it first occurs there shall be inserted the words—

“(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)”;
 - (c) after sub-paragraph (2) there shall be inserted the following sub-paragraph—

“(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.””
- (10) After the said paragraph 7 there shall be inserted the following paragraph—

“Deductions from income support

- 7A (1) Regulations made under this paragraph may provide that where a levying authority has obtained a summary warrant or a decree against a person

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(the debtor) in respect of arrears of community charges and the debtor is entitled to income support within the meaning of the Social Security Act 1986—

- (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;
- (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.”

(11) After paragraph 9 there shall be inserted the following—

“Use of information

10 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.”

37 In Schedule 4 to that Act (revenue support grants) in paragraph 2(4) for the words “any amount produced under sub-paragraph (2) or (3)” there shall be substituted the words “the amount produced in relation to a local authority in pursuance of sub-paragraph (2)”.

38 In Schedule 5 to that Act (water and sewerage charges) in paragraph 11 for the word “Schedule” there shall be substituted the words “Schedules 1A and”.

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PART III

ENGLAND AND WALES AND SCOTLAND

Commonwealth Secretariat Act 1966 (c. 10)

- 39 (1) In paragraph 3 of the Schedule to the Commonwealth Secretariat Act 1966 for “the general rate” there shall be substituted “any non-domestic rate”.
- (2) In its application to England and Wales, this paragraph shall have effect for financial years beginning in or after 1990.
- (3) In its application to Scotland, this paragraph shall have effect for financial years beginning in or after 1989.

International Organisations Act 1968 (c. 48)

- 40 In section 2(2) of the International Organisations Act 1968 after paragraph (a) there shall be inserted—
- (aa) the like exemption or relief from being subject to a community charge, or being liable to pay anything in respect of a community charge or anything by way of contribution in respect of a collective community charge, as in accordance with that Article is accorded to a diplomatic agent, and

Tribunals and Inquiries Act 1971 (c. 62)

- 41 In Part I of Schedule 1 to the Tribunals and Inquiries Act 1971 (tribunals under direct supervision of Council on Tribunals) the following shall be inserted after paragraph 12—

“Local taxation

- 12A Valuation and community charge tribunals established by regulations under Schedule 11 to the Local Government Finance Act 1988.”

Road Traffic Regulation Act 1984 (c. 27)

- 42 (1) In section 55(2) and (4) of the Road Traffic Regulation Act 1984 (financial provisions relating to designation orders) for “general rate fund” there shall be substituted “general fund”.
- (2) In its application to England and Wales, this paragraph shall have effect for financial years beginning in or after 1990.
- (3) In its application to Scotland, this paragraph shall have effect for financial years beginning in or after 1989.

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SCHEDULE 13

Section 149.

REPEALS

PART I

ABOLITION OF RATES AND PRECEPTS

Chapter	Short title	Extent of repeal
1907 c. cxl.	City of London (Union of Parishes) Act 1907.	In section 11(1) the words from “and from” to “poor rate”. Section 15. In section 16(1) the words “together with and as part of the general rate”. Sections 17 to 19 and 21.
1963 c. 33.	London Government Act 1963.	Section 66. Section 68(1).
1967 c. 9.	General Rate Act 1967.	The whole Act.
1969 c. 19.	Decimal Currency Act 1969.	In Schedule 2, paragraph 28.
1970 c. 19.	General Rate Act 1970.	The whole Act.
1971 c. 23.	Courts Act 1971.	In Schedule 9, the entry relating to the General Rate Act 1967.
1971 c. 39.	Rating Act 1971.	Part I.
1971 c. 78.	Town and Country Planning Act 1971.	In Schedule 23, in Part II, the entries relating to the General Rate Act 1967.
1976 c. 45.	Rating (Charity Shops) Act 1976.	Section 1(1).
1979 c. 46.	Ancient Monuments and Archaeological Areas Act 1979.	In Schedule 4, paragraph 10.
1980 c. 43.	Magistrates' Courts Act 1980.	In Schedule 7, paragraphs 57 to 60.
1983 c. 2.	Representation of the People Act 1983.	Section 98.

These repeals shall have effect for financial years beginning in or after 1990, but subject to any saving under section 117(8) above.

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Chapter	Short title	Extent of repeal
		In Schedule 1, rule 22(3) of the parliamentary election rules.
1985 c. 9.	Companies Consolidation (Consequential Provisions) Act 1985.	In Schedule 2, the entry relating to the General Rate Act 1967.
1985 c. 51.	Local Government Act 1985.	Section 83(1).
1986 c. 10.	Local Government Act 1986.	Section 1.
		In section 12(2) the words “Part I comes into force on the day this Act is passed;”.
1986 c. 44.	Gas Act 1986.	In Schedule 7, paragraph 8.

These repeals shall have effect for financial years beginning in or after 1990, but subject to any saving under section 117(8) above.

PART II

SUPPLEMENTARY GRANTS FOR TRANSPORT PURPOSES

Chapter	Short title	Extent of repeal
1974 c. 7.	Local Government Act 1974.	Section 6(1) to (7).
1985 c. 51.	Local Government Act 1985.	Section 8(3).

These repeals shall have effect for financial years beginning in or after 1990.

PART III

LONDON REGIONAL TRANSPORT

Chapter	Short title	Extent of repeal
1984 c. 32.	London Regional Transport Act 1984.	Sections 13 and 14.

These repeals shall have effect in accordance with section 127 above and any regulations made under it.

PART IV

SCOTLAND

Chapter	Short title	Extent of repeal
1947 c. 42.	Acquisition of Land (Authorisation Procedure) (Scotland) Act 1947.	In section 5, in subsection (3), the words “from the valuation roll or

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Chapter	Short title	Extent of repeal
		otherwise known”, and the words from “Service of a notice” to the end of the subsection.
1975 c. 30.	Local Government (Scotland) Act 1975.	Schedule 1.
1978 c. 4.	Local Government (Scotland) Act 1978.	Section 2.
1980 c. 45.	Water (Scotland) Act 1980.	In Schedule 10, the entry relating to Schedule 1 to the Local Government (Scotland) Act 1975.
1981 c. 23.	Local Government (Miscellaneous Provisions) (Scotland) Act 1981.	Section 10.
1981 c. 38.	British Telecommunications Act 1981.	Section 36.
1982 c. 23.	Oil and Gas (Enterprise) Act 1982.	In Schedule 3, paragraph 23.
1984 c. 31.	Rating and Valuation (Amendment) (Scotland) Act 1984.	In Schedule 2, paragraph 18.
1986 c. 44.	Gas Act 1986.	In Schedule 7, paragraph 21.
1987 c. 47.	Abolition of Domestic Rates Etc. (Scotland) Act 1987.	In section 2, in subsection (3), paragraph (b), and, in subsection (5), the words “or part of a class” and the words “(3)(b) or”. In section 4(1), the words “or of section 7(3) of the 1966 Act (which relates to the reduction of rates on premises occupied partly as a dwelling house by reference to the domestic element)”. In section 11(11), in paragraph (c) the words “under this Act”. In section 17(5), the words “in respect of any premises in his registration area”. In section 20, in subsection (3), the words “and at such other places as may be prescribed” and

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Chapter	Short title	Extent of repeal
		the words from “and in relation” to the end and, in subsection (7), the words “(other than a copy made available for sale under subsection (4) above)”.
		Section 24.
		Section 30(2).
		In Schedule 2, paragraph 4(2) and, in paragraph 7, in sub-paragraph (2), the words “Subject to sub-paragraph (4) below”, and sub-paragraph (4).