
STATUTORY INSTRUMENTS

1991 No. 856 (S. 87)

COMMUNITY CHARGES, SCOTLAND

**The Community Charges (Levying, Collection
and Payment) (Scotland) Regulations 1991**

<i>Made</i>	- - - -	<i>28th March 1991</i>
<i>Laid before Parliament</i>		<i>28th March 1991</i>
<i>Coming into force</i>	- -	<i>29th March 1991</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 26(1) and 31(2) and (3) of the Abolition of Domestic Rates Etc. (Scotland) Act 1987(1), paragraph 2(4) of Schedule 2 to that 1987 Act, as read with section 3(4)(c) of the Community Charges (General Reduction) Act 1991(2), and section 3(4)(d) of that 1991 Act, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Community Charges (Levying, Collection and Payment) (Scotland) Regulations 1991 and shall come into force on 29th March 1991.

Interpretation

2. In these Regulations—

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

“the 1991 Act” means the Community Charges (General Reduction) Act 1991;

“financial year” means the year beginning on 1st April,

and other expression used in these Regulations and in the 1987 Act have the same meaning as in that Act.

Statement

3. The form and content of the statement referred to in section 3(4)(a)(ii) of the 1991 Act shall be as follows or shall be substantially to the like effect, namely:—

(1) 1987 c. 47; section 26(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.
(2) 1991 c. 9.

“The demand notice which accompanies this statement takes account of the provisions of the Community Charges (General Reduction) Act 1991.”.

Payment of community charges

4.—(1) In relation to the community charges in respect of the financial year 1991—92, paragraph 4 of Schedule 2 to the 1987 Act shall have effect subject to the modifications specified in the following paragraphs.

(2) In sub-paragraph (3) of the said paragraph 4(3), for the words “sub-paragraph (8)”, there shall be substituted the words “sub-paragraphs (8) and (8A)”.

(3) In sub-paragraph (6) of the said paragraph 4, for the words “sub-paragraph (1) above”, there shall be substituted the words “sub-paragraphs (1) above and (8A) below”.

(4) In sub-paragraph (8) of the said paragraph 4(4), there shall be inserted at the beginning the words—

“Subject to sub-paragraph (8A) below”.

(5) After sub-paragraph (8) of the said paragraph 4, there shall be inserted the following sub-paragraph:

“(8A) Notwithstanding the provisions of sub-paragraphs (3) to (5) above, where a person is liable to pay a community charge in respect of the financial year 1991-92 or part of that financial year and the demand notice in respect of that liability is issued on or after 1st April but before 1st January in that year, the levying authority may determine that the community charge to which the notice relates shall be payable by equal monthly instalments, with the first beginning on or after the date on which the demand notice is issued and which instalments are payable on such day of such months in the year as the levying authority may determine.”.

(6) In sub-paragraph (9)(a) of the said paragraph 4, for the words “sub-paragraphs (1) to (8)”, there shall be substituted the words “sub-paragraphs (1) to (8A)”.

St Andrew’s House,
Edinburgh
28th march 1991

Ian Lang
One of Her Majesty’s Principal Secretaries of
State

(3) Paragraph 4(3) was amended by the Local Government Finance Act 1988 (c. 41), Schedule 12, paragraph 12, paragraph 36(5)(a).

(4) Paragraph 4(8) was amended by the Local Government Finance Act 1988, Schedule 12, paragraph 36(5)(c).

EXPLANATORY NOTE

This note is not part of the Regulations

These regulations are consequential upon the Community Charges (General Reduction) Act 1991 (c. 9) (“the 1991 Act”), which effects a general reduction in community charges for the financial year 1991-92.

Regulation 3 of these Regulations prescribes the form and content of the statement which may accompany a demand notice in respect of a community charge for that financial year to the effect that it takes account of the provisions of the 1991 Act.

Regulation 4 of these Regulations modifies the provisions of paragraph 4 of Schedule 2 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c. 47) as to the manner of payment of community charges in respect of the financial year 1991-92.