
STATUTORY INSTRUMENTS

1992 No. 1332 (S.129)

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

The Council Tax (Administration and
Enforcement) (Scotland) Regulations 1992

Made - - - - - *2nd June 1992*

Laid before Parliament *10th June 1992*

Coming into force *1st July 1992*

THE COUNCIL TAX (ADMINISTRATION AND
ENFORCEMENT) (SCOTLAND) REGULATIONS 1992

PART I

GENERAL

1. Citation, commencement and interpretation

PART II

INFORMATION

2. Information as to liable persons, etc.
3. Information from public bodies
4. Information as to deaths
5. Use of information by levying authority

PART III

EXEMPT DWELLINGS, ETC.

6. Information for owners of exempt dwellings, etc.
7. Inquiries as to dwellings
8. Assumptions as to dwellings
9. Notification of assumptions
10. Correction of assumptions

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART IV
DISCOUNTS

11. Interpretation of Part IV
12. Ascertainment of entitlement to discount
13. Assumptions as to discount
14. Notification of discount assumptions
15. Correction of discount assumptions

PART V
BILLING

16. Interpretation of Part V
17. The requirement for demand notices
18. Payments required: general
19. Notices: general
20. Demand notices: payments required
21. Council tax and the council water charge: payments
22. Failure to pay instalments
23. Payments: adjustments
24. Lump sum payments
25. Non-cash payments
26. Collection of penalties
27. Final adjustment of sums payable

PART VI
CONTENTS OF DEMAND NOTICES

28. Contents of demand notices
29. Invalid notices

PART VII
ENFORCEMENT

30. Certificates with application for a summary warrant
31. Duty of debtor to supply information
Signature

SCHEDULE 1 — COUNCIL TAX AND COUNCIL WATER CHARGE
INSTALMENTS

PART I — PAYMENT OF THE AGGREGATE AMOUNT: MONTHLY
INSTALMENTS

1. (1) This paragraph applies where a demand notice is issued...
2. (1) If amounts calculated in accordance with paragraph 1 would...
3. Where a demand notice is issued between 1st January and...
4. In this Part, “the aggregate amount” means the amount referred...

PART II — CESSATION AND ADJUSTMENT OF INSTALMENTS

5. (1) This paragraph applies where— (a) a demand notice has...
6. (1) This paragraph applies where— (a) a demand notice has...

SCHEDULE 2 — CONTENTS OF DEMAND NOTICES

PART I — MATTERS TO BE CONTAINED IN ALL DEMAND NOTICES

1. A statement of the address of the dwelling to which...
2. A statement of the valuation band shown in the valuation...
3. A statement, as regards the relevant year and the relevant...
4. A statement of the period within the relevant year to...
5. A statement of the total amounts payable under the notice...
6. A statement of the instalments or other payments required to...
7. The name, address and telephone number of the department or...
8. Explanatory notes, which shall include— (a) a general indication of..

PART II — MATTERS TO BE CONTAINED IN DEMAND NOTICES SO FAR AS NOT ALREADY NOTIFIED

9. A statement to the same effect as the statement mentioned...
10. A general explanation of how the amount of any reduction...

Explanatory Note