
STATUTORY INSTRUMENTS

1992 No. 1332

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

PART III

EXEMPT DWELLINGS, ETC.

Information for owners of exempt dwellings, etc.

6.—(1) Subject to paragraph (5), a levying authority who have received a copy of a proposed list sent to them under section 85(1)(b) of the Act shall, as respects each dwelling shown in the copy which in the opinion of the authority will be a relevant dwelling on the day when the list comes into force, notify the person concerned of the valuation band shown in the copy as applicable to the dwelling.

(2) Where—

- (a) a dwelling is not shown in the copy of a proposed list sent as mentioned in paragraph (1) but is shown in the copy of the list sent to the authority under section 85(4) of the Act; and
- (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force;

the authority shall notify the person concerned of the valuation band shown in the copy of the list as applicable to the dwelling.

(3) Where—

- (a) the valuation band shown as applicable to a dwelling in the copy of a proposed list sent to a levying authority under section 85(1)(b) of the Act is different from that shown as applicable to it in the copy of the list sent to the authority under section 85(4) of the Act; and
- (b) in the opinion of the authority the dwelling was a relevant dwelling on the day when the list came into force;

the authority shall notify the person concerned of the valuation band shown in the copy of the list sent under section 85(4) of the Act as applicable to the dwelling.

(4) A notification required to be given—

- (a) by paragraph (1), shall be given within the period of 6 months beginning on the day on which the authority received the copy of the proposed list;
- (b) by paragraph (2) or (3), shall be given within the period of 4 months beginning on the day on which the authority received the copy of the list.

(5) If at the time when a person is notified as mentioned in paragraph (3) the authority have not yet given him a notification under paragraph (1), they shall not be required to give him such a notification.

(6) Any notification given by a levying authority under this regulation shall contain a statement—

- (a) specifying, in respect of the financial year commencing on 1st April 1993 and dwellings in the valuation band applicable to the dwelling in question—
 - (i) the amounts set by the authority as council tax under section 93(1) of the Act and as the council water charge under paragraph 7 of Schedule 11 to the Act; and
 - (ii) where the dwelling is situated within the area of a district council, the amount set by that council as council tax under section 93(1) of the Act;
 - (b) summarising the effect of any regulations under section 87 of the Act relevant to the making by a person (other than a levying authority) of a proposal for alteration to the authority's valuation list;
 - (c) summarising the classes of dwelling which are for the time being exempt dwellings for the purposes of Part II of the Act; and
 - (d) if the amount set under section 93(1) of the Act for the financial year commencing on 1st April 1993
 - (i) where the levying authority is an islands council, by that council; or
 - (ii) where the levying authority is a regional council, by both that council and the district council within the area of which the dwelling in question is situated;

is nil, that, if the dwelling is a chargeable dwelling on any day of that year, no council tax will be payable for that year in respect of the dwelling.
- (7) For the purposes of this regulation—
- (a) a dwelling is a relevant dwelling on any day if—
 - (i) on the day the dwelling is an exempt dwelling; or
 - (ii) the qualifying conditions specified in paragraph 8 of Schedule 11 to the Act are not met in respect of the dwelling on the day, and the day falls within a financial year in respect of which the levying authority, and (where that authority is a regional council) the district council within the area of which the dwelling is situated, have set an amount of nil under section 93(1) of the Act; and
 - (b) any reference to the person concerned, in relation to a dwelling, is a reference to a person who would be liable (whether solely or jointly and severally with another person or persons) to pay to the authority an amount in respect of council tax or the council water charge for the particular day if the dwelling were not or had not been a relevant dwelling on that day.

Inquiries as to dwellings

7. A levying authority shall, as regards each financial year commencing with the financial year beginning on 1st April 1993, take reasonable steps to ascertain whether any dwellings in their area will be or were exempt dwellings for any period during the year.

Assumptions as to dwellings

8.—(1) Where a levying authority, having taken such steps as are referred to in regulation 7, have no reason to believe that a particular dwelling will be or was an exempt dwelling for any period during the year, they shall assume, for the purposes of Part V of these Regulations, that the dwelling will be or was a chargeable dwelling for that period.

(2) Where a levying authority, having taken such steps as are referred to in regulation 7, have reason to believe that a particular dwelling will be or was an exempt dwelling for a period during the year, they shall assume, for the purposes of the said Part V, that the dwelling will be or was an exempt dwelling for that period.

Notification of assumptions

9.—(1) Subject to paragraphs (3) and (4), as soon as reasonably practicable after a levying authority have made such an assumption as is mentioned in regulation 8(2) in respect of a period commencing after 1st April 1993, they shall by notice inform the relevant person of the assumption made in his case.

(2) Subject to paragraph (5), a levying authority shall supply with any such notice a statement—

- (a) specifying the valuation band shown in the authority's valuation list as applicable to the dwelling;
- (b) specifying, in respect of the financial year in question and dwellings in that valuation band—
 - (i) the amounts set by the authority as council tax under section 93(1) of the Act and as the council water charge under paragraph 9 of Schedule 11 to the Act; and
 - (ii) where the dwelling is situated within the area of a district council, the amount set by that council as council tax under section 93(1) of the Act;
- (c) summarising the effect of any regulations under section 87 of the Act relevant to the making by a person (other than a levying authority) of a proposal for the alteration of that list;
- (d) summarising the classes of dwelling which are for the time being exempt dwellings for the purposes of Part II of the Act;
- (e) if the amount last set under section 93(1) of the Act for the financial year in question—
 - (i) where the levying authority is an islands council, by that council; or
 - (ii) where the levying authority is a regional council, by both that council and the district council within the area of which the dwelling in question is situated; is nil, that, if the dwelling is a chargeable dwelling on any day of that year, no council tax will be payable for that year in respect of the dwelling; and
- (f) summarising the contents of regulation 10 and advising the relevant person that a penalty of £50 may be imposed on him under paragraph 2(2) of Schedule 3 to the Act if he fails to comply with the obligation contained in that regulation.

(3) Where, as regards a particular dwelling and period, there is more than one relevant person, nothing in paragraph (1) shall require a notice to be served, as regards that dwelling and period, on more than one of them.

(4) No notice under paragraph (1) need be served as regards a dwelling and a period if—

- (a) the only relevant person as regards that dwelling and period is a housing body; or
- (b) the dwelling falls within either of the classes of lands and heritages specified in paragraphs (2) and (3) of regulation 2 of the Council Tax (Dwellings) (Scotland) Regulations 1992(1).

(5) Information need not be given under paragraph (2) insofar as it would be repetitive of information already given to a relevant person under these Regulations.

(6) In this regulation, “relevant person” means a person who, in respect of the particular dwelling, would be liable (whether solely or jointly and severally with another person or persons) to pay to the authority an amount in respect of council tax or the council water charge for the period to which the assumption relates if the dwelling were not or had not been an exempt dwelling for that period.

Correction of assumptions

10.—(1) Subject to paragraph (2), where a person—

(1) S.I.1992/1334.

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- (a) has been informed of an assumption under regulation 8(2) made in his case; and
- (b) at any time before the end of the financial year following the financial year in respect of which the assumption is made, has reason to believe that in fact the dwelling concerned will not be or was not an exempt dwelling for the period concerned, or will be or was an exempt dwelling for a shorter period;

he shall, within the period of 21 days beginning on the day on which he first has reason so to believe, notify the authority in writing of his belief.

(2) The duty to notify specified in paragraph (1) may be discharged, in respect of all persons who are jointly and severally liable to pay council tax and the council water charge in respect of the dwelling and period concerned and who have been informed as specified in sub-paragraph (a) of that paragraph, by one of those persons providing the notification on behalf of all of them.

(3) References in paragraphs (1) and (2) to the dwelling and period concerned are to the dwelling and period to which the relevant assumption relates.