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STATUTORY INSTRUMENTS

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**1992 No. 1332**

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

**PART V**  
**BILLING**

**Demand notices: payments required**

**20.**—(1) Subject to paragraph (4), if a demand notice is issued before or during the relevant year, it shall require the making of payments on account of the amount referred to in paragraph (2).

(2) The amount is—

- (a) the levying authority's estimate of the chargeable amount, made as respects the relevant year or part, as the case may be, on the assumptions referred to in paragraph (3); or
- (b) where an amount falls to be credited by the levying authority against the chargeable amount, the amount (if any) by which the amount estimated as mentioned in subparagraph (a) exceeds the amount falling to be so credited.

(3) The assumptions are—

- (a) that the person will be liable to pay the council tax and the council water charge to which the notice relates on every day after the issue of the notice;
- (b) that, as regards the dwelling concerned, the relevant valuation band on the day the notice is issued will remain the relevant valuation band for the dwelling as regards every day after the issue of the notice;
- (c) if on the day the notice is issued the person satisfies conditions prescribed for the purposes of regulations under section 80 of the Act (and consequently the chargeable amount in his case is less than it would otherwise be), that he will continue to satisfy those conditions as regards every day after the issue of the notice;
- (d) if, by virtue of regulation 8(1), the dwelling to which the notice relates is assumed to be a chargeable dwelling on the day the notice is issued, that it will continue to be a chargeable dwelling as regards every day after the issue of the notice;
- (e) if, by virtue of regulation 13(1), the chargeable amount is assumed not to be subject to a discount on the day the notice is issued, that it will not be subject to a discount as regards any day after the issue of the notice;
- (f) if, by virtue of regulation 13(2), the chargeable amount is assumed to be subject to a discount on the day the notice is issued, that it will continue to be subject to the same rate of discount as regards every day after the issue of the notice;
- (g) if on the day the notice is issued a determination as to council tax benefit to which the person is entitled is in effect, and by virtue of regulations under section 138(1) of the

Social Security Administration Act 1992(1) the benefit allowed as regards that day takes the form of a reduction in the amount the person is liable to pay in respect of council tax for the relevant year, that as regards every day after that day he will be allowed the same reduction in that amount;

- (h) if on the day the notice is issued the qualifying conditions mentioned in paragraph 8 of Schedule 11 to the Act are met in respect of the dwelling concerned, that they will continue to be met as regards every day after the issue of the notice; and
- (i) if on the day the notice is issued those qualifying conditions are not met in respect of the dwelling concerned, that they will continue not to be met as regards every day after the issue of the notice.

(4) If a demand notice is issued during the relevant year and the liable person is not liable to pay an amount by way of council tax or the council water charge in respect of the day on which the notice is issued and the dwelling to which the notice relates, the notice shall require payment of—

- (a) the chargeable amount for the period in the year up to the last day in respect of which he was so liable; or
- (b) where an amount falls to be credited by the levying authority against that chargeable amount, an amount equal to the amount (if any) by which that chargeable amount exceeds the amount falling to be so credited.

(5) If a demand notice is issued after the end of the relevant year, it shall require payment of—

- (a) the chargeable amount; or
- (b) where an amount falls to be credited by the levying authority against the chargeable amount, an amount equal to the amount (if any) by which the chargeable amount exceeds the amount falling to be so credited.

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(1) 1992 c. 5; section 138 is amended by paragraph 19 of Schedule 9 to the Act.