STATUTORY INSTRUMENTS

1987 No. 2167 (S.145)

RATING AND VALUATION
COMMUNITY CHARGES, SCOTLAND
WATER SUPPLY, SCOTLAND

The Non-Domestic Rates and Community Charges (Timetable) (Scotland) Regulations 1987

Made - - - -	*15th December 1987*
Laid before Parliament	*17th December 1987*
Coming into force	*7th January 1988*

The Secretary of State, in exercise of the powers conferred upon him by the enactments set out in Schedule 1 to these Regulations, and of all other powers enabling him in that behalf, and after consultation with such associations of local authorities as appear to him to be concerned, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rates and Community Charges (Timetable) (Scotland) Regulations 1987 and shall come into force on 7th January 1988.

Interpretation

2. In these Regulations–

"the 1947 Act" means the Local Government (Scotland) Act 1947(**a**);

"the 1973 Act" means the Local Government (Scotland) Act 1973(**b**);

"the 1980 Act" means the Water (Scotland) Act 1980(**c**);

"the 1987 Act" means the Abolition of Domestic Rates Etc. (Scotland) Act 1987(**d**);

"the 1986 Regulations" means the Rating (Timetable and Procedures) (Scotland) Regulations 1986(**e**);

"contributing authority", "water authority" and "water development board" have the meaning assigned to them in section 109(1) of the 1980 Act.

Prescribed dates for certain purposes

3. Subject to regulation 4 below, for the purposes of each of the provisions specified in column 1 of Schedule 2 to these Regulations, there is prescribed, in relation to the financial year 1989-90 and each subsequent financial year, the date in the financial year immediately preceding each of those years which is specified opposite to that provision in column 2 of that Schedule.

(**a**) 1947 c.43.
(**b**) 1973 c.65.
(**c**) 1980 c.45.
(**d**) 1987 c.47.
(**e**) S.I. 1986/411.

4. Where, in relation to the financial year 1989-90 or any subsequent financial year, a local authority determine or are deemed to have determined a personal community charge under paragraph 3(1), or determine a personal community charge under paragraph 5(1), of Schedule 3 to the 1987 Act (which makes provision as to the reduction of community charges), the date prescribed for the purposes of–

(a) paragraph 1(2) of Schedule 2 to the 1987 Act (date before which a district council is to intimate to the regional council the amount of its personal community charge and standard community charge multiplier and certain other information) is the date which is the second day (excluding Saturday and Sunday) after the day on which that personal community charge was determined or deemed to have been determined;

(b) paragraph 2(1) of Schedule 2 to the 1987 Act (date before which a demand notice for a community charge is to be issued) is the date which is the forty-second day after the day on which that personal community charge was determined or deemed to have been determined.

Revocations

5. In respect of the financial year 1989-90 and each subsequent financial year, regulations 3, 4 and 5 of, and the Schedule to, the 1986 Regulations are hereby revoked.

Ian Lang
Minister of State,
Scottish Office

New St. Andrew's House, Edinburgh
15th December 1987

SCHEDULE 1

ENACTMENTS CONFERRING POWER

Section 216 of the 1947 Act(**a**).

Section 111(1) of the 1973 Act(**b**), as read with sections 41(1), 60(2) and (3) and 85(2) and (3) of the 1980 Act(**c**).

Sections 40(4) and 109 of the 1980 Act(**d**).

Sections 3(1), 9(1), 10(7), 26(1) and 31(2) of the 1987 Act(**e**).

Paragraphs 1(2) and 2(1) of Schedule 2 to the 1987 Act, and those paragraphs as read with paragraphs 4(2) and 5(3) of Schedule 3 to the 1987 Act.

Paragraphs 2, 5, 9, 14, 21 and 25 of Schedule 5 to the 1987 Act.

(**a**) Section 216 was amended by the Local Government (Scotland) Act 1973 (c.65), Schedule 9, paragraph 2, and applied to river purification boards by section 135(9) of that Act.
(**b**) Section 111 was amended by the Water (Scotland) Act 1980 (c.45), Schedule 10, Part II and the Abolition of Domestic Rates Etc. (Scotland) Act 1987 (c.47), Schedule 1, paragraph 30.
(**c**) Section 41(1) was amended by the 1987 Act, Schedule 5, paragraph 30(a).
(**d**) Section 40 was substituted by the 1987 Act, Schedule 5, paragraph 29; section 109 contains a definition of "prescribed" relevant to the exercise of the statutory powers in the 1980 Act under which these Regulations are made.
(**e**) Section 26(1) contains a definition of "prescribed" relevant to the exercise of the statutory powers in the 1987 Act under which these Regulations are made.

Regulation 3

SCHEDULE 2

Column 1 *Provision*	*Column 2* *Prescribed date*
Section 41(1) of the 1980 Act (last date for a water authority to make a resolution with respect to fraction of net annual value according to which non-domestic water rate is levied).	1st December
Section 85 of the 1980 Act (date by which a water development board is to send requisitions to its contributing authorities).	7th January
Section 216 of the 1947 Act (date by which a joint committee, joint board or river purification board is to send requisitions to its local authorities).	14th January
Section 60 of the 1980 Act (date by which a water authority is to send requisitions to its contributing authorities).	14th January
Section 3(1) of the 1987 Act (date before which a local authority is to determine a non-domestic rate).	29th January
Section 9(1) of the 1987 Act (date before which a local authority is to determine the amount of the personal community charge).	29th January
Section 10(7) of the 1987 Act (date before which a local authority is to determine the standard community charge multiplier).	29th January
Paragraph 2 of Schedule 5 to the 1987 Act (date before which a local authority is to estimate and apportion expenditure on water services).	29th January
Paragraph 5 of Schedule 5 to the 1987 Act (date before which a local authority is to determine the rate or rates of direct charges for water supplies by meter).	29th January
Paragraph 9 of Schedule 5 to the 1987 Act (date before which a local authority is to determine the amount of the personal community water charge).	29th January
Section 40(4) of the 1980 Act (date before which a local authority is to determine a non-domestic water rate).	29th January
Paragraph 14 of Schedule 5 to the 1987 Act (date before which a local authority is to estimate and apportion expenditure on sewerage services).	29th January
Paragraph 21 of Schedule 5 to the 1987 Act (date before which a local authority is to determine the amount of the non-domestic sewerage rate).	29th January
Section 109(2) of the 1973 Act(a) (date before which a district council is to intimate to the regional council the non-domestic district rate and certain information).	31st January
Paragraph 1(2) of Schedule 2 to the 1987 Act (date before which a district council is to intimate to the regional council the amount of its personal community charge and standard community charge multiplier and certain other information).	31st January
Paragraph 2(1) of Schedule 2 to the 1987 Act, and that paragraph as read with paragraph 11 of Schedule 5 to the 1987 Act (date before which a demand notice for a community charge or, as the case may be, community water charge is to be issued).	31st March
Paragraph 25 of Schedule 5 to the 1987 Act (date before which a local authority is to prepare a tariff of charges relating to water and sewerage services).	31st March

(a) Section 109(2) was amended by the 1987 Act, Schedule 1, paragraph 28(b).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe dates, in relation to the financial year 1989-90 and subsequent financial years, by or before which certain matters relating to the non-domestic rates, the community charges and the community water charges require to be done for the purposes of various enactments.

Regulation 3 of, and Schedule 2 to, the Regulations prescribe, in relation to each of those financial years, a date in the immediately preceding financial year by or before which certain resolutions, requisitions, determinations, estimates, intimations and demands relating to those rates and charges require to be made for the purposes of various enactments. In particular–

(a) 29th January is prescribed as the date before which the amount of the non-domestic rate, the non-domestic water and sewerage rates, the personal community charge and the personal community water charge require to be determined in relation to the following financial year; and

(b) 31st March is prescribed as the date before which demand notices for the payment of community charges and community water charges require to be issued in respect of any liability for those charges for the following financial year.

Regulation 4 prescribes certain dates which are to apply when the amount of the personal community charge of a local authority is reduced in accordance with Schedule 3 to the Abolition of Domestic Rates Etc. (Scotland) Act 1987. These dates are the dates before which–

(a) a district council is required to intimate to its regional council the amount of its personal community charge so reduced and certain other information; and

(b) a demand notice for the reduced community charges requires to be issued.

Regulation 5 revokes, in respect of the financial year 1989-90 and subsequent financial years, regulations 3, 4 and 5 of, and the Schedule to, the Rating (Timetable and Procedures) (Scotland) Regulations 1986 which contain provisions superseded in respect of those years by these Regulations.