STATUTORY INSTRUMENTS

1981 No. 1045 (S.107)

RATING AND VALUATION

The Rating (Repayment Procedures etc.) (Scotland) Regulations 1981

Made - - - -	20*th July* 1981
Laid before Parliament	23*rd July* 1981
Coming into Operation	17*th August* 1981

In exercise of the powers conferred on me by section 111(1) of the Local Government (Scotland) Act 1973(**a**) and of all other powers enabling me in that behalf, and after consultation with such associations of local authorities as appear to me to be concerned, I hereby make the following regulations:—

1. These regulations may be cited as the Rating (Repayment Procedures etc) (Scotland) Regulations 1981 and shall come into operation on 17th August 1981.

2. Where in any financial year a local authority determine a lower rate under section 108A of the Local Government (Scotland) Act 1973 and there has been or is paid by a person liable in that rate any sum in respect of the rate previously determined for that financial year under section 108 of the said Act then —

(a) if that sum exceeds the amount which is payable for that financial year by that person in respect of that lower rate the excess shall be repayable as soon as possible to that person or to any other person appearing to the rating authority to be entitled to that person's interest;

(b) if that sum does not exceed the amount which is payable for that financial year by that person in respect of that lower rate it shall be credited towards the sum due by that person in respect thereof.

3. Where under the previous regulation any sum falls to be repaid or credited to a person liable in the rate there shall be included in or sent with the demand note for rates sent to him in accordance with section 237(1) of the Local Government (Scotland) Act 1947(**b**), in addition to the information required to be included or sent under section 8(5) of the Local Government (Scotland) Act 1975(**c**), a statement specifying the amount of the repayment or the credit and the balance of rates remaining due.

4. Where a local authority determine a lower rate under section 108A of the Local Government (Scotland) Act 1973 any additional costs which arise because of the determination of that lower rate shall be met by that local authority. Provided that if the local authority are not a rating authority they shall reimburse the rating authority levying rates on their behalf in respect of any such costs.

(**a**) 1973 c. 65. (**b**) 1947 c. 43. (**c**) 1975 c. 30.

5. Where a local authority and a rating authority fail to agree the amount due in respect of any costs which are to be reimbursed to the rating authority under regulation 4 such costs shall be determined by the Secretary of State.

George Younger,
One of Her Majesty's Principal Secretaries of State.

New St Andrew's House,
Edinburgh.
20th July 1981.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations make provision for the repayment or credit of any sums which have been paid in respect of a previously determined rate when a local authority determine a lower rate and for the extra costs of levying that lower rate to be borne by that local authority.

SI 1981/1045
ISBN 0-11-017045-8

