SCOTTISH STATUTORY INSTRUMENTS

2000 No. 166

COUNCIL TAX
WATER SUPPLY

The Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 2000

Made - - - -	*31st May 2000*
Laid before the Scottish Parliament - - - -	*2nd June 2000*
Coming into force - -	*1st August 2000*

The Scottish Ministers, in exercise of the powers conferred upon them by sections 113(1) and (2) and 116(1) of, and paragraphs 1(1), 2(2), 2(4), 2(5) and 6 of Schedule 2 and paragraph 2(2) of Schedule 8 to, the Local Government Finance Act 1992(**1**) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation, commencement, interpretation and application

1.—(1) These Regulations may be cited as the Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 2000 and shall come into force on 1st August 2000.

(2) In these Regulations, "the principal Regulations" means the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(**2**).

(3) These Regulations apply in relation to amounts due in respect of a financial year commencing on or after 1st April 2001.

Amendment of the principal Regulations

2. The principal Regulations shall be amended in accordance with regulations 3 to 7 below.

Failure to pay instalments

3. In regulation 22 of the principal Regulations–

(a) in paragraph (1), the words "Subject to paragraph (2)," shall be omitted; and

(**1**) 1992 c. 14. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).
(**2**) S.I. 1992/1332 amended by S.I. 1992/3290, 1994/3170, 1996/430, 1996/746.

(b) paragraph (2) shall be omitted.

Lump sum payments

4. For sub-paragraph (c) of paragraph (2) of regulation 24 of the principal Regulations, there shall be substituted as follows:–

"(c) for a lump sum to be accepted under those determinations as they have effect in any case, at least two instalments must fall to be paid under the demand notice concerned in accordance with Part I of Schedule 1 or any agreement under paragraph (4) of regulation 21.".

Certificates with application for summary warrant

5. In regulation 30 of the principal Regulations–

(a) for sub-paragraph (b) of paragraph (1) there shall be substituted the following:–

"a statement that–

(i) the authority have served a reminder notice on each such person under paragraph (1) of regulation 22; and

(ii) the unpaid balance of the estimated amount specified in the notice referred to in sub-paragraph (a) of paragraph (1) of regulation 22 has become payable in terms of paragraph (3) or (4) of that regulation;";

(b) for sub paragraph (c) of paragraph (1) there shall be substituted the following:–

"a statement that a period of 14 days has expired from the date on which the unpaid balance of the estimated amount became payable without full payment of the said amount;"; and

(c) in sub paragraph (d)(i) of paragraph (1) for the words "requirement contained in the final notice" there shall be substituted the words "requirement to make payment of the amount due".

Payment of the aggregate amount: date by which first instalment is payable

6. For sub paragraph (2) of paragraph 1 of Schedule 1 to the principal Regulations there shall be substituted, as follows:–

"(2) The aggregate amount is to be payable in no more than ten monthly instalments–

(a) beginning–

(i) where the demand notice is issued prior to the beginning of the relevant year, in April of that year; or

(ii) in any other case, in the month following that in which the demand notice is issued;

(b) ending in the penultimate month of the relevant year; and

(c) falling due on such day in each month as is specified in the notice.".

Payment of the aggregate amount: aggregate amount payable in a single instalment

7. In Schedule 1 to the principal Regulations–

(a) in sub-paragraph (1) of paragraph 1 for "31st December" there shall be substituted "30th November"; and

(b) in paragraph 3 for "1st January" there shall be substituted "1st December".