



Finance and Central Services Department
Local Government Finance & Local Funding Division

Victoria Quay
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Finance Circular No. 9/2005

The Chief Executive
Scottish Local Authorities

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Your ref:
Our ref:

7 December 2005

Dear Sir/Madam

CIVIL PARTNERS ACT: CONSEQUENTIAL CHANGES TO COUNCIL TAX LEGISLATION

Further to Alex Mowat's letter of July regarding the Civil Partnerships Act, from 5 December 2005 Civil Partnerships have legal status. As a result several consequential amendments to council tax legislation have been made.

Section 133 of the Civil Partnerships Act 2004 makes provision for those in a Civil Partnership, or living as if in a Civil Partnership, to be jointly and severally liable for Council Tax.

Articles 10 to 12 of the Civil Partnership Act 2004 (Modification of Subordinate Legislation) Order 2005 (SSI no.572) makes consequential amendments to the Council Tax (Discounts) (Scotland) Regulations 1992 to ensure Civil Partners, or those living as Civil Partners, are treated the same as spouses.

PUBLICATION OF FINANCIAL AND OTHER INFORMATION BY LOCAL AUTHORITIES: CODE OF PRACTICE FOR SCOTLAND

Under the Code of Practice which was drawn up previously in consultation with the Convention of Scottish Local Authorities, Authorities are required to state in the notes which accompany council tax demand notices, the Scottish average Band D council tax figure for 2005-2006. The figure which authorities should insert in respect of this item is as follows:

Authority Average: £1,094

It should be noted that this figure does not include the Water or Sewerage Charge.

The figure that should be inserted in the notes under the heading of "Expenditure figure used by Government in Aggregate External Finance (Government Support) calculations" should be the Estimated Service Expenditure figure for 2006-07 supplied in Annex 3 of Finance Circular No. 08/2005, dated 23 November 2005.



We provide the above information to local authorities on an annual basis and we are currently reviewing the need to do so. I would be grateful if you could let me know whether you find this information useful or not.

A copy of this Circular has also been sent to your Director of Finance.

Yours faithfully

BILLY MCKENZIE

