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Treasury Chambers, Parliament Street, SW1P 3AG

The Rt Hon Viscount Whitelaw PC CH MC
 Lord President of the Council
 Privy Council Office
 Whitehall
 London
 SW1A 2AT

NBM

29 September 1986

Dear Wilho,

E(LF): COMMUNITY CHARGE - FRAMEWORK OF DUTIES AND OFFENCES

Malcolm Rifkind copied to me his letter of 10 September to you on this subject. I have also seen comments from Nicholas Ridley and Quintin Hailsham. ^{at top}

Although a lack of powers to mitigate penalties has proved controversial for VAT offences, I agree with Nicholas that neither Registration Officers nor, I think, local authorities should have discretion to waive penalties unless the responsible person or individual provided a reasonable excuse. Otherwise there are obvious loopholes for "irresponsible" authorities. However, even if someone has a liability to pay a penalty, I doubt whether it is worth the RO or authority pursuing a small bad debt at disproportionate cost.

I also agree with Quintin Hailsham that it would be inappropriate for legal aid to be available for appeals, either in Scotland or in England and Wales. There seems little justification for providing from the public purse for appeals of this type and I too am very concerned about the possible impact on the legal aid bill.

Apart from these detailed points, I am content for Malcolm to prepare his Bill as he proposes.

I am copying this letter to other members of E(LF), to Quintin Hailsham, Kenneth Cameron and Sir Robert Armstrong.

Yours ever,

JOHN MacGREGOR

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