



Local Government Finance Act 1988

1988 CHAPTER 41

PART I

COMMUNITY CHARGES

Charges and registers: miscellaneous

7 Persons subject to charges: miscellaneous

- (1) A person shall by virtue of different residences, or different periods of residence in the same residence, be subject (if at all) to different personal community charges, whether of the same or different authorities.
- (2) If a person becomes and ceases to be exempt under section 2 above he shall be subject (if at all) to different personal community charges by virtue of different periods when he is not exempt.
- (3) A person shall by virtue of different properties, or different periods of having an interest in the same property, be subject (if at all) to different standard community charges, whether of the same or different authorities.
- (4) A person shall by virtue of different dwellings, or different periods of having an interest in the same dwelling, be subject (if at all) to different collective community charges, whether of the same or different authorities.
- (5) The day a person becomes subject to a community charge shall be taken, subject to the rules in section 8(2) and (4) below, to be the first (or only) day on which he is subject to it.
- (6) The day a person ceases to be subject to a community charge shall be taken, subject to the rule in section 8(3) below, to be the last (or only) day on which he is subject to it.

8 Registers: miscellaneous

- (1) An entry may be made in an authority's register in anticipation of, or after, the occurrence of an event (such as a person's becoming or ceasing to be subject to a community charge of the authority).
- (2) If on any day a person becomes subject to an authority's community charge but a period of more than 2 years (beginning with the day) ends without an entry being made in the register in respect of the charge, he shall be treated as becoming subject to it 2 years before the day on which an entry is made in the register in respect of it.
- (3) If a person becomes subject to an authority's community charge, an entry is made in the register accordingly, he then ceases to be subject to it and a period of more than 2 years (beginning with the day of his ceasing) ends without an entry being made in the register in respect of his ceasing, he shall be treated as having ceased to be subject to the charge 2 years before the day on which an entry is made in the register in respect of his ceasing.
- (4) If a person in fact becomes and ceases to be subject to an authority's community charge but a period of more than 2 years (beginning with the day of his ceasing) ends without an entry being made in the register in respect of the charge, he shall be treated as not having become subject to it; and subsection (2) above shall have effect subject to this.
- (5) The registration officer may remove from an authority's register an item relating to a community charge of the authority at any time after the end of the period of 2 years beginning with the day on which the register shows the person subject to the charge as having ceased to be subject to it.
- (6) For the purposes of this Part—
 - (a) a day on which a person is shown in a charging authority's register as becoming subject to a community charge of the authority shall be treated as a day on which he is shown in the register as subject to the charge,
 - (b) a day on which a person is shown in a charging authority's register as ceasing to be subject to a community charge of the authority shall not be treated as a day on which he is shown in the register as subject to the charge, and
 - (c) as regards a day on which a person is shown in a charging authority's register as both becoming and ceasing to be subject to the same community charge of the authority, paragraph (b) above shall apply and paragraph (a) shall not.