



Local Government Finance Act 1988

1988 CHAPTER 41

PART I

COMMUNITY CHARGES

Collective community charge contributions

9 Liability to contribute

- (1) A period of a day or successive days is a contribution period if it falls within a chargeable financial year and each of the following conditions is fulfilled on each day in the period—
 - (a) an individual is resident in a dwelling,
 - (b) he is a qualifying individual,
 - (c) the dwelling is a designated dwelling, and
 - (d) another person is shown in a charging authority's register as subject to a collective community charge of the authority in respect of the dwelling.
- (2) In respect of the contribution period, the individual shall be liable to pay to the person mentioned in subsection (1)(d) above an amount by way of contribution to the amount he is liable to pay to the authority in respect of the charge as it has effect for the year.
- (3) The amount shall be calculated by—
 - (a) finding the amount to be paid by way of contribution for each day in the contribution period, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (4) The amount to be paid by way of contribution for a day in the contribution period shall be calculated in accordance with the formula—

$$\frac{A}{B}$$

- (5) A day which falls in the financial year beginning in 1990 shall be ignored in ascertaining a contribution period if, when the day begins, no amount has been set by the authority for its personal community charges for the financial year.
- (6) The liability to pay an amount under this section must be discharged by making a payment or payments in accordance with regulations under Schedule 2 below.

10 Contributions: interpretation of formula

- (1) This section applies for the purposes of section 9 above.
- (2) In a case where (when the day concerned begins) no amount has been set by the authority for its personal community charges for the financial year, A is the amount set by the authority for its personal community charges for the previous financial year for its area or (as the case may be) for that part of its area which contains the building constituting or containing the designated dwelling.
- (3) In any other case A is the amount set by the authority for its personal community charges for the financial year for its area or (as the case may be) for that part of its area which contains the building constituting or containing the designated dwelling.
- (4) B is the number of days in the financial year.
- (5) In construing subsection (3) above in relation to a particular day the amount or amounts to be taken shall be the amount or amounts set or last set before the day begins.
- (6) For the purposes of subsections (2) and (3) above the Secretary of State may make regulations containing rules—
 - (a) for treating a building as contained in an authority's area if part only falls within the area;
 - (b) for ascertaining what part of an authority's area contains a building (whether contained in the area in fact or by virtue of the regulations).

11 Contributions: further provisions

- (1) For the purposes of section 9 above—
 - (a) a day on which an individual becomes resident in a dwelling shall be treated as a day on which he is resident in it,
 - (b) a day on which an individual ceases to be resident in a dwelling shall not be treated as a day on which he is resident in it, and
 - (c) as regards a day on which an individual both becomes and ceases to be resident in the same dwelling, paragraph (b) above shall apply and paragraph (a) shall not.
- (2) For the purposes of section 9 above an individual is a qualifying individual on a particular day if—
 - (a) he is aged 18 or over on the day,
 - (b) he is not an exempt individual on the day within the meaning of paragraph 1, 2, 3, 4, 5, 7, 8, 9 or 10 of Schedule 1 below, and
 - (c) the day does not fall within a period in which he is undertaking a full-time course of education.

Status: This is the original version (as it was originally enacted).

- (3) An individual shall by virtue of different dwellings, or different periods of residence in the same dwelling, be liable (if at all) to make different payments under section 9 above, whether to the same or different persons.
- (4) If, in an individual's period of residence in a dwelling, different collective community charges arise in respect of it because of a change of person with a qualifying interest, the individual shall be liable (if at all) to make different payments under section 9 above as regards the different charges.
- (5) If an individual is, ceases to be and again becomes a qualifying individual for the purposes of section 9 above he shall be liable (if at all) to make different payments under that section by virtue of different periods when he is a qualifying individual.
- (6) If a period of successive days begins in one chargeable financial year and ends in another it shall be deemed to be as many periods as there are chargeable financial years for which it subsists, and each deemed period shall be deemed to fall within a different year.
- (7) Different contribution periods shall be calculated in accordance with subsections (3) to (6) above.