



Local Government Finance Act 1988

1988 CHAPTER 41

PART I

COMMUNITY CHARGES

Liability to pay in respect of charges

12 Personal community charge

- (1) If a person is entered in an authority's register as subject in a chargeable financial year to a personal community charge of the authority, he shall be liable to pay to the authority an amount in respect of the charge as it has effect for the year.
- (2) The amount shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (3) 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 residence by virtue of which the person is shown in the register as subject to the charge.
- (4) B is the number of days which fall within the financial year and on which he is shown in the register as subject to the charge.
- (5) C is the number of days in the financial year.
- (6) For the purposes of subsection (3) above the Secretary of State may make regulations containing rules—
 - (a) for treating a residence which consists of premises 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 residence which consists of premises (whether contained in the area in fact or by virtue of the regulations).