



Local Government Finance Act 1988

1988 CHAPTER 41

PART I

COMMUNITY CHARGES

Liability to pay in respect of charges

14 Standard community charge

(1) If a person is entered in an authority's register as subject in a chargeable financial year to a standard 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 by—

- (a) finding the amount to be paid for each day which falls within the financial year and on which he is shown in the register as subject to the charge, and
- (b) aggregating the amounts found under paragraph (a) above.

(3) The amount to be paid for a day which falls within the financial year and on which he is shown in the register as subject to the charge shall be calculated in accordance with the formula—

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

(4) 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 property by virtue of which he is shown in the register as subject to the charge.

(5) B is the standard community charge multiplier which by virtue of section 40 below is effective for the financial year for the following properties or class of property (as the case may be)—

- (a) all properties in the authority's area;
- (b) the specified class of property to which the relevant property belongs on the day concerned.

Status: This is the original version (as it was originally enacted).

- (6) C is the number of days in the financial year.
- (7) For the purposes of subsection (4) above the Secretary of State may make regulations containing rules—
- (a) for treating a property as contained in an authority's area if part only falls within the area or (in the case of a property which is a self-contained part of a building) if part only of the building falls within the area;
 - (b) for ascertaining what part of an authority's area contains a property (whether contained in the area in fact or by virtue of the regulations).
- (8) For the purposes of subsection (5) above the relevant property—
- (a) is the property by virtue of which the person is shown in the register as subject to the charge, and
 - (b) belongs to a particular class on a particular day if (and only if) it belongs to the class immediately before the day ends.