

1990 No. 2

**COMMUNITY CHARGE, ENGLAND AND WALES**

**The Personal Community Charge (Relief) (England)  
Regulations 1990**

*Made - - - - - 2nd January 1990*

*Laid before Parliament 5th January 1990*

*Coming into force 21st January 1990*

The Secretary of State, in exercise of the powers conferred on him by sections 13A, 140(4), 143(1) and (2) and 146(6) of the Local Government Finance Act 1988 (a) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**PART I  
GENERAL**

**Citation, commencement and extent**

1.—(1) These Regulations may be cited as the Personal Community Charge (Relief) (England) Regulations 1990 and shall come into force on 21st January 1990.

(2) These Regulations extend only to England.

**Interpretation etc.**

2.—(1) In these Regulations—

“the Act” means the Local Government Finance Act 1988;

“assumed charge” and “assumed rate poundage” mean respectively, in relation to any charging authority, the assumed personal community charge and the assumed rate poundage specified in relation to that authority in a report made in accordance with regulation 4(1);

“set charge” means the amount set by the relevant authority for its personal community charge for its area for the relevant year under Part II of the Act or any substitute amount so set or, where the authority has set different amounts for different areas, the amount applicable in the case of the chargepayer concerned, apart from these Regulations; and

for the purposes of these Regulations, two or more residences are related residences if on 31st March 1990 they form part of the same hereditament.

(2) The Schedule hereto has effect to define “rateable value”.

(3) These Regulations apply whether the liability of a person to pay an amount to an authority in respect of a personal community charge arises under section 12 of the Act or that section read with section 13.

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(a) 1988 c.41. Section 13A is inserted by paragraph 5 of Schedule 5 to the Local Government and Housing Act 1989 (c.42).

### **Prescribed years**

3. The chargeable financial years beginning on 1st April 1990, 1st April 1991 and 1st April 1992 are prescribed as the years for which these Regulations apply.

### **Report by the Secretary of State**

4.—(1) The Secretary of State shall before 31st March 1990 specify for each charging authority in a report—

- (a) an assumed personal community charge for the purposes of these Regulations; and
- (b) an assumed rate poundage for those purposes.

(2) The report mentioned in paragraph (1) shall be laid before the House of Commons.

## **PART II**

### **RATES RELATED RELIEF: ONE RESIDENT CHARGE PAYER**

#### **Persons to whom Part II applies**

5.—(1) A person is an eligible person for the purposes of this Part if—

- (a) he has immediately before the end of 31st March 1990 his sole or main residence in the area of a charging authority and is subject to a personal community charge of that authority by virtue of that residence;
- (b) he is on that date shown in the register of that authority as so subject or one of the conditions set out in paragraph (2) is on that day satisfied in relation to him; and
- (c) no other person meets the conditions set out in paragraphs (a) and (b) in respect of the same residence or a related residence.

(2) The conditions referred to in paragraph (1) are—

- (a) that he has complied with regulation 3 of, and any notice served on him under regulation 4 or 5 of, the Community Charges (Administration and Enforcement) Regulations 1989<sup>(a)</sup> in relation to the charge to which he is subject as mentioned in paragraph (1)(a);
- (b) that any failure to comply as aforesaid is reasonably excusable; or
- (c) any inaccuracy in, or the omission of any item from, the register on 31st March relating to the charge to which he is subject as mentioned in paragraph 1(a) is not due to any fault on his part.

#### **Calculation of, and entitlement to, relief**

6.—(1) Subject to regulations 7 to 9, the amount which an eligible person is liable to pay in respect of a personal community charge of the authority to whose personal community charge he is subject as mentioned in regulation 5(1)(a) shall (unless the product of the relevant formula is a negative amount) be calculated as if the authority had set—

- (i) for the chargeable year beginning 1st April 1990, a charge equal to its set charge less the product of the formula set out in paragraph (2)(i);
- (ii) for the chargeable year beginning 1st April 1991, a charge equal to that charge less the product of the formula set out in paragraph (2)(ii);
- (iii) for the chargeable year beginning 1st April 1992, a charge equal to that charge less the product of the formula set out in paragraph (2)(iii).

(2) The formulae referred to in paragraph (1) are—

- (i)  $C - [(RV \times ARP) + \text{£}156]$
- (ii)  $C - [(RV \times ARP) + \text{£}169]$
- (iii)  $C - [(RV \times ARP) + \text{£}182]$ ,

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(a) S.I. 1989/438.

where—

C is the assumed charge of the relevant charging authority, or, if lower, its set charge,  
RV is the rateable value of the hereditament which is or includes the residence by reference to which the person concerned is subject to the relevant authority's personal community charge on 31st March 1990; and

ARP is the assumed rate poundage for the relevant authority.

(3) Paragraph (1)(ii) does not apply to a person unless the calculation under paragraph (1)(i) resulted in a reduction in his liability and paragraph (1)(iii) does not apply to a person unless the calculations under paragraph (1)(i) or (ii) both resulted in a reduction in his liability.

#### Adjustment of formulae in regulation 6: death and exemption

7.—(1) This regulation applies where—

- (a) two or more persons were subject on 1st March 1990 to a personal community charge by virtue of the same residence; and
- (b) all of those persons except one either die during the month of March 1990 or are on 31st March exempt individuals so that the remaining chargeable person is the only person who satisfies regulation 5(1) by virtue of that residence; and
- (c) the product of the formula mentioned in paragraph (3)(i) below is greater than the product of the formula mentioned in regulation 6(2)(i).

(2) Where this regulation applies, regulation 6(1) shall have effect with the substitution of the formulae mentioned in paragraph (3)(i), (ii) and (iii) of this regulation for those set out in regulation 6(2)(i), (ii) and (iii); and regulation 6(3) shall apply accordingly.

(3) The formulae referred to in paragraphs (1) and (2) are—

- (i) 
$$\frac{2 \times C - [(RV \times ARP) + \pounds 156]}{1 + F}$$
- (ii) 
$$\frac{2 \times C - [(RV \times ARP) + \pounds 156]}{1 + F} - \pounds 13$$
- (iii) 
$$\frac{2 \times C - [(RV \times ARP) + \pounds 156]}{1 + F} - \pounds 26$$

where C, RV and ARP have the same meaning as in regulation 6(2) and F equals the total number of people who have died or are exempt as mentioned in paragraph (1) above.

#### Exceptions

8.—(1) Regulation 6 shall not apply to reduce the liability of an eligible person to pay an amount in respect of a personal community charge for any day to the extent that the reduction occasions a reduction, which is greater, in the amount of community charge benefit to which he is entitled under the Social Security Act 1986(a) in relation to that day.

(2) Regulation 6 does not apply to a person if Part IV of these Regulations applies to him.

#### Termination of relief

9.—(1) The operation of regulation 6 is not affected by the fact that on or after 1st April 1990 another person becomes subject to a personal community charge by virtue of the same residence as the eligible person or a related residence.

(2) Subject to paragraph (3), where an eligible person becomes subject on or after 1st April 1990 to a personal community charge by virtue of a different residence, regulation 6 shall cease to apply in his case.

(3) Where an eligible person becomes subject to a personal community charge of the same charging authority on or after 1st April 1990 by virtue of a different residence in any

(a) 1986 c.50. Section 20 was amended by paragraph 2 of Schedule 10 to the Local Government Finance Act 1988.

of the circumstances described in paragraph (4), regulation 6 shall continue to apply in his case until he becomes subject to a personal community charge by virtue of a further residence otherwise than in those circumstances.

In this paragraph, "further residence" does not include the residence by virtue of the person concerned was subject to a charge as mentioned in regulation 5(1)(a).

(4) The circumstances mentioned in paragraph (3) are—

- (i) that his existing residence has become uninhabitable by reason of fire, storm, flood or other cause or that it is proposed to carry out major works by way of repair or renovation which make it unreasonable to remain in residence while those works are carried out; or
- (ii) that the residence is acquired compulsorily.

#### **Local Government Boundary Changes**

10. Where on or after April 1990 an eligible person becomes subject to the personal community charge of another charging authority solely in consequence of an order under Part IV of the Local Government Act 1972 (a) (changes in local government areas), this Part shall thereafter apply to him as if that other charging authority had at all material times been the authority to whose personal community charge he and all other relevant persons were subject: but for the purpose of calculating the amount of relief (if any) to which that person is entitled, the assumed rate poundage shall continue to be that specified for the previous charging authority.

### **PART III**

#### **RATES RELATED RELIEF: TWO OR MORE RESIDENT CHARGEPAYERS**

##### **Eligible persons and available relief**

11. In this Part—

"eligible persons" means any two or more persons who comply with regulation 5(1)(a) and (b) by virtue of the same residence or more residences which are related;

"the relief available" means, as respects any eligible person, —

(i) for the chargeable year beginning 1st April 1990, the product of the formula

$$\frac{2 \times C - [(RV \times ARP) + \pounds 156]}{E}$$

(ii) for the chargeable year beginning 1st April 1991, the product of the formula

$$\frac{2 \times C - [(RV \times ARP) + \pounds 156]}{E} - \pounds 13$$

(iii) for the chargeable year beginning 1st April 1992, the product of the formula

$$\frac{2 \times C - [(RV \times ARP) + \pounds 156]}{E} - \pounds 26$$

where C, RV and ARP have the same meaning as in regulation 6(2); and E equals the number of eligible persons.

##### **Entitlement to relief**

12.—(1) Subject to regulations 13 and 14, the amount which each of the eligible persons is liable to pay in respect of a personal community charge of the authority to whose personal community charge he is subject as mentioned in regulation 5(1)(a) shall (unless the relief available is a negative amount) be calculated as if the charging authority had set for each of the three years mentioned in regulation 11(1) a charge equal to its set charge less the relief available for him for the year in question.

(2) Paragraph (1) does not apply to a person as respects the year beginning 1st April 1991 unless the calculation under this regulation resulted in a reduction in his liability for

(a) 1972 c.70.

the preceding year or as respects the year beginning 1st April 1992 unless the calculations under this regulation resulted in a reduction in his liability for the two preceding years.

### Exceptions

13.—(1) Subject to paragraph (2), regulation 8(1) applies in relation to regulation 12 as it applies in relation to regulation 6; and regulation 12 does not apply to a person if Part IV of these Regulations applies to him.

(2) Regulation 8(1) applies in relation to this Part and persons who are a married or unmarried couple within the meaning of section 20(11) of the Social Security Act 1986 as if it referred to a reduction in their liabilities, their joint entitlement to community charge benefit and reductions which are together greater.

### Termination of relief

14.—(1) The operation of regulation 12 in relation to an eligible person is not affected by the fact that on or after 1st April 1990 another person becomes, or ceases to be, subject to a personal community charge by virtue of the same residence as that person or a related residence.

(2) Regulation 9(2) to (4) applies in relation to regulation 12 as it applies in relation to regulation 6.

(3) Regulation 10 applies in relation to this Part as it applies in relation to Part II.

## PART IV THE ELDERLY AND THE DISABLED

### Persons eligible for relief

15.—(1) This Part of these Regulations applies to a person if—

- (a) he complies with regulation 5(1)(a) and (b); and
- (b) he satisfies one of the three conditions set out in paragraph (2) below; and
- (c) an application is made by him or on his behalf to the charging authority on or before 1st October 1990 (or such later date as the authority may allow) for community charge relief under this Part; and
- (d) he, or the person applying on his behalf, has properly declared that he is not a former ratepayer or the spouse of a former ratepayer.

(2) The three conditions mentioned in paragraph (1) are that the person—

- (a) if a man, attains the age of 65 on or before 1st April 1990; or
- (b) if a woman, attains the age of 60 on or before that day; or
- (c) personally satisfies the additional condition set out in paragraph 13 of Schedule 1 to the Community Charge Benefits (General) Regulations 1989<sup>(a)</sup>.

16.—(1) Subject to regulations 17 and 18, the amount which a person to whom this Part applies is liable to pay in respect of a personal community charge of the authority to whose charge he was subject as mentioned in regulation 5(1)(a) shall (if it is not otherwise less) be calculated as if that charging authority had set—

- (i) for the chargeable year beginning 1st April 1990 a charge equal to the product of the formula  $\text{£}156 + Z$ ;
- (ii) for the chargeable year beginning 1st April 1991 a charge equal to the product of the formula  $\text{£}169 + Z$ ; and
- (iii) for the financial year beginning 1st April 1992 a charge equal to the product of the formula  $\text{£}182 + Z$

where  $Z$  equals any amount by which the set charge for the relevant year is higher than the assumed charge of the relevant authority.

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<sup>(a)</sup> S.I. 1989/1321.

(2) Paragraph (1)(ii) does not apply to a person unless the calculation under paragraph (1)(i) resulted in a reduction in his liability and paragraph (1)(iii) does not apply to a person unless the calculations under paragraph (1)(i) and (ii) both resulted in a reduction in his liability.

17.—(1) Regulations 8(1) and 9 apply in relation to regulation 16 as they apply in relation to regulation 12.

(2) Regulation 10 applies, so far as relevant, in relation to this Part as it applies in relation to Part II.

#### **Meaning of “former ratepayer” and “spouse”**

18.—(1) In this Part “former ratepayer” means

- (i) a person who paid any amount directly to the charging authority in respect of rates payable for the financial year ending 31st March 1990 for the hereditament which on that date was, or included, the sole or main residence by reference to which he was immediately before the end of that day subject to the relevant authority’s personal community charge;
- (ii) in a case where such rates have not been paid, a person who is liable to pay them;
- (iii) a person who paid an amount by way of an apportionment of those rates on the acquisition of an interest in the property which constituted or included that residence; or
- (iv) a person who in respect of a period in the financial year ending 31st March 1990 paid in relation to his occupation of that residence, rent or sums analogous to rent under a lease or agreement which expressly or by implication provided that he was to pay an amount in respect of rates or otherwise provided that he was not to be responsible for the payment of rates to the rating authority; and

“spouse of a former ratepayer” means a person who is on 1st April 1990 in relation to such a ratepayer, his or her spouse within the meaning of section 16 of the Act.

(2) For the purposes of paragraph (1), any payment made by way of a gift or under a covenant by a person whose sole or main residence is not that of the beneficiary shall be treated as made by the beneficiary.

## **PART V**

### **INFORMATION AND APPEALS**

#### **Provisions of information**

19. A charging authority may, for the purpose of considering whether Part II, III or IV of these regulations applies to any person, by written notice request that person (and any person making an application for the purposes of Part IV on behalf of such a person) to furnish to the authority within such period, not being less than 21 days, as it may reasonably specify such information specified in the notice as it may reasonably request of that person to assist it in considering that question.

20. A charging authority which determines that regulation 8(1) applies in the case of a person shall furnish the person in question with a statement of the effect of that regulation and their reasons for deciding that it applies in his case.

#### **Appeals**

21.—(1) Where a charging authority makes a decision relating to the application or operation of these Regulations in relation to an individual, the authority shall if requested in writing by the person so affected, provide him with a written statement of their decision and the reasons for it; and the statement shall be dated and sent within 14 days from the date on which it is requested or as soon as is reasonably practicable thereafter.

(2) No appeal may be made to a valuation and community charge tribunal in respect of any decision of a charging authority relating solely to the application or operation of these regulations: but a person aggrieved by such a decision may appeal to the Review Board established by the relevant charging authority under the Community Charge Benefits (General) Regulations 1989 ("the 1989 Regulations").

22. An appellant shall give notice of appeal in writing to the Review Board.

23.—(1) Regulations 70(2) to (9) and 71(4) and (5) of the 1989 Regulations shall apply with the necessary modifications for the purposes of an appeal under these Regulations as they apply for the purposes of a further review.

(2) A charging authority shall comply with any decision of its Review Board.

Signed by authority of  
the Secretary of State for the Environment

*Christopher Chope*  
Parliamentary Under Secretary of State,  
Department of the Environment.

2nd January 1990

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## SCHEDULE

### RATEABLE VALUE

1. In these regulations "rateable value" means in the case of any hereditament other than one mentioned in paragraph 2 to 4, the rateable value as last shown in the valuation list for 1990: disregarding, except in the case of a hereditament that is first occupied on or after 1st December 1989 any alteration of the list in pursuance of a proposal made on or after that date by a person other than the valuation officer.

2. In the case of a mixed hereditament, "rateable value" means that value as defined in paragraph 1 but less such amount as reflects the proportion which the valuation officer notifies to the charging authority for the purpose of transition to non-domestic rating under regulations made under paragraphs 10 to 12 of Schedule 7A to the Act (a) or otherwise for the purposes of these regulations.

3.—(1) In the case of any hereditament in relation to which a rebate was granted under the Rating (Disabled Persons) Act 1978 (b) for the financial year ending 31st March 1990, "rateable value" means the notional rateable value by reference to which the rates payable for that year were calculated (or in a case falling within section 2(5) of that Act, a nil amount).

(2) No account shall be taken for the purposes of paragraph (1) of any additional rebate granted under paragraph 8 of Schedule 1 to the 1978 Act.

4. Where on 31st March 1990 premises which constitute the sole or main residence of a person are situated in the area of more than one charging authority and so form more than one hereditament, the rateable value of the hereditament which comprises the sole or main residence of that person shall be taken to comprise the value as shown for that date for all the hereditaments which those premises constitute.

5. In this Schedule, terms used in the General Rate Act 1967 (c) have the same meaning as in that Act.

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(a) Inserted by paragraph 40 of Schedule 5 to the Local Government and Housing Act 1989.

(b) 1978 c.40.

(c) 1967 c.9.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations set out a scheme for reducing the liability of individuals in England to pay a personal community charge. The scheme applies for the three successive financial years starting with the year beginning 1st April 1990 (regulation 3).

For the purposes of the regulations the Secretary of State is required to lay before Parliament not later than 31st March 1990 a report setting out for each charging authority in England an assumed personal community charge and an assumed rate poundage (regulation 4). One or both of the assumed figures are the basis for the calculation of relief under Parts II to IV of the regulations.

Part II (regulations 5 to 10) is concerned with rates related relief where one person is registered on 31st March 1990 as subject to a personal community charge by reference to a residence and no other person is so registered by reference to the same residence (or another residence forming part of the same hereditament) on that day. Unregistered persons are to be treated in the same way as registered persons if the fact that they were not duly registered is not their fault. (Regulation 5(1) and (2)). The measure of relief in 1990/91 is the amount by which the assumed personal community charge of the charging authority (or, if lower, the actual charge) exceeds the rates bill +£156. £156 reflects the first £3 per week of any increase due to the introduction of the personal community charge. The 'rates bill' for this purpose is generally the rateable value on 31st March 1990 of the hereditament which was (or included) the person's residence on that date multiplied by the appropriate rate poundage. Relief is progressively reduced in later years by £13 a year.

Where a person becomes the sole chargeable resident because of the death of another person in March 1990 or another person becoming exempt in that month, relief is calculated by reference to two charges, not one, and the total number of persons concerned, if this is more favourable (regulation 7).

Relief is not available under Part II to a person who would be worse off because of the effect on his entitlement to community charge benefit under social security legislation. Nor is it available to elderly persons or disabled persons if they are eligible for the higher relief provided by Part IV of the regulations (regulation 8).

Except in special circumstances, relief ceases when recipients change their residence (regulation 9).

Special provision is made as respects the effect of local government boundary changes (regulation 10).

Part III of the regulations provides for rates related relief where two or more persons are on 31st March 1990 registered for personal community charge purposes by reference to the same residence (or two or more residences forming part of the same hereditament). Again, those not registered are also eligible for relief if they have complied with their obligations to provide information or the lack of proper registration is not their fault.

The main differences between relief under Part II and relief under Part III is that the total amount of relief is always calculated under Part III by reference to twice the assumed (or, if lower, actual) community charge and the resulting amount divided by the number of eligible chargepayers. The amount of relief available in the case of any individual is the resulting share.

The same exceptions and limitations apply as in the case of relief under Part II and regulation 10 is applied. The entitlement of any one of the chargepayers is not affected by the fact that one of the other chargepayers sharing the residence moves to another residence or another person moves into the residence.

Under Part IV, the elderly and disabled are entitled to relief so far as the assumed community charge for their authority (or, if less, its actual charge) exceeds £156 or in later years, £169 and £182. Relief is only available under Part IV on application. Applicants must declare they were not ratepayers in 1989/90 or did not pay rent in a case where the landlord has responsibility for rates; and that they are not the spouse of a former ratepayer or rent payer.

Appeals in connection with relief are to be considered by a Review Panel of the charging authority, not the Community Charge and Valuation Tribunal (regulations 21 to 23).