
STATUTORY INSTRUMENTS

1990 No. 402

**COMMUNITY CHARGES,
ENGLAND AND WALES**

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

<i>Made</i>	- - - -	<i>2nd March 1990</i>
<i>Laid before Parliament</i>		<i>5th March 1990</i>
<i>Coming into force</i>	- -	<i>26th March 1990</i>

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, and paragraph 2 of Schedule 2 to, the Local Government Finance Act 1988⁽¹⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Personal Community Charge (Relief) (England) (Amendment) Regulations 1990 and shall come into force on 26th March 1990.

2. The Personal Community Charge (Relief) (England) Regulations 1990⁽²⁾ are amended as follows:—

(i) in regulation 2(1), for the words after the word “and” following the definition of “set charge” there shall be substituted—

“references to a hereditament which is or includes a residence include a reference to a hereditament which is a mooring for a boat on which a person resides or land on which a residential caravan is stationed”; and

there shall be added as, paragraphs (4) and (5) of regulation 2,—

“(4) Where at a time when a charging authority proposes to issue a demand for an amount estimated under regulation 16(3) of the Community Charges (Administration and Enforcement) Regulations 1989⁽³⁾ a rateable value which is by virtue of Part II or III hereof relevant to that estimate cannot be finally determined, the charging authority may make the estimate by reference to its estimate of that value.

(1) 1988 c. 41. Section 13A is inserted by paragraph 5 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).
(2) S.I.1990/2.
(3) S.I. 1989/438.

(5) Where on 31st March 1990 premises which constitute the whole or main residence of a person are situated in the area of more than one charging authority and so form two or more hereditaments, references in these Regulations to the hereditament which comprises the sole or main residence of that person are references to those hereditaments; and, accordingly, for the purposes of Parts II and III hereof the product of the calculation $RV \times ARP$ shall, in such a case, be the aggregate of the amounts produced by multiplying the rateable value of each of the hereditaments by the assumed rate poundage for the charging authority in whose area it lies.”;

- (ii) in regulation 6(3), for “calculations under paragraph (1)(i) or (ii)” there shall be substituted “calculations under paragraphs (1)(i) and (ii)”;
- (iii) in regulation 8(1), for the words “to the extent that the reduction occasions a reduction” there shall be substituted the words “if the reduction in his liability would occasion a reduction”;
- (iv) for regulation 8(2) there shall be substituted:–
 - “(2) A person is not entitled to relief under this Part of these Regulations if he is entitled to relief under Part IV.”;
- (v) in regulation 9(3) in the definition of “further residence”, after the words “the residence by virtue of”, there shall be inserted the word “which”;
- (vi) in regulation 11, for the definition of “eligible persons” there shall be substituted:–
 - ““eligible persons” means any two or more persons who comply with regulations 5(1)(a) and (b) by virtue of the same residence or two or more residences which are related residences (including persons who, by virtue of regulation 13, are not entitled to relief under this Part of these Regulations);”
- (vii) in regulation 13(1), for the words after “regulation 6” there shall be substituted the words, “and a person is not entitled to relief under this Part of these Regulations if he is entitled to relief under Part IV”;
- (viii) in regulation 15, there shall be inserted, after the words “personally satisfies” in paragraph (2)(c), the words “on that day” and there shall be added as paragraph (3) the following–
 - “(3) Where application is made to a charging authority before 1st April 1990 in connection with relief under this Part and by reason of any subsequent event any statement made in that application or any information provided in connection with it is no longer correct on that date in any material particular, the applicant shall, if he has undertaken to do so, notify the charging authority in writing of that fact.”;
- (ix) in regulation 18(1), there shall be added at the end the words “but a person shall not in any case be regarded as a former ratepayer, or the spouse of such a ratepayer, by virtue of sub-paragraph (iv) if the relevant hereditament was exempt from rates for the financial year ending 31st March 1990 or if the payment of rates in respect of that hereditament for that year was wholly remitted under section 40 of the General Rate Act 1967(4)”;
- (x) in paragraph 2 of the Schedule, the word “certifies” shall be substituted for “notifies” and for the words after “the Act” there shall be substituted, “as reasonably attributable to non-domestic use or the value which he otherwise notifies for the purposes of these Regulations as reflecting the rateable value of the domestic portion of the hereditament”; and paragraph 4 of the Schedule shall be omitted.

3. In paragraph 7(1) of Schedule 1 to the Community Charges (Administration and Enforcement) Regulations 1989—

(a) there shall be added as paragraph (h)—

“(h) the notice was served by reference to an estimate of the rateable value of a hereditament in accordance with the Personal Community Charge (Relief) (England) Regulations 1990 and that rateable value is determined in accordance with the Schedule to those regulations is determined to be different to that estimated”; and

(b) there shall be inserted in paragraph 7(7) of that Schedule after “met” (in the second place where it occurs) the words “or the day on which the rateable value is determined as mentioned in sub-paragraph (1)(h)”.

2nd March 1990

Chris Patten
Secretary of State for the Environment

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make a number of amendments to the Personal Community Charge (Relief) (England) Regulations 1990.

The main changes are—

- (i) provision is made in connection with rates related relief for persons residing in boats where the mooring is rated and in caravans (regulation 2(i));
- (ii) rates related relief under Parts II and III of the principal Regulations is withdrawn entirely for any day on which a chargepayer would be worse off because of a loss of benefit under the Social Security Act 1986 (c. 50) (regulation 2(iii));
- (iii) the position regarding relief for the disabled is corrected. It is made clear that it depends upon the chargepayer qualifying for such relief on 1st April 1990 and is not lost thereafter if he ceases to be disabled (regulation 2(viii));
- (iv) the definition of a former ratepayer and his spouse is qualified so that tenants occupying a dwelling which is exempted from rates, or for which rates were remitted under section 40 of the General Rate Act 1967 (relief for charities) in the year ending 31st March 1990 are eligible for relief under Part IV irrespective of the terms of their lease (regulation 2(ix));
- (v) persons who apply for relief under Part IV of the principal Regulations before 1st April and undertake to inform the charging authority of any change in their circumstances before that date which affects their eligibility for relief are placed under a duty to do so (regulation 2(viii));
- (vi) provision is made for the calculation of relief under Part II or III by reference to estimates of rateable values (regulations 2(i) and 3).

It is also made clear that persons qualifying for relief under Part IV are to be taken into account in determining the amount of relief available under Part III to others sharing the same residence; and special provision is made as respects the calculation of relief where a dwelling comprises two or more adjacent hereditaments in the area of different charging authorities.