
STATUTORY INSTRUMENTS

1991 No. 230

**The Personal Community Charge
(Reductions) (England) Regulations 1991**

PART II

RATES RELATED REDUCTIONS: ONE RESIDENT CHARGEPAVER

Persons to whom Part II applies

7. Subject to regulation 6, a person is an eligible person for the purposes of this Part if—
- (a) on the relevant day he is shown in a charging authority's register as subject on 31st March 1990 to a personal community charge of the authority by reason of his residence in the authority's area;
 - (b) no other person is so shown in respect of the same residence or a related residence; and
 - (c) subject to regulations 11(3) and 12, he is on the relevant day subject to a personal community charge of the charging authority to whose charge he was subject on 31st March 1990 by virtue of the same residence.

Calculation of, and entitlement to, reduction

8.—(1) Subject to paragraphs (3) to (5) and regulations 9 to 12, 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 7(c) shall (unless the product of the relevant formula is a negative amount) be calculated as if the authority had set a charge equal to its set charge less the product of the formula set out in paragraph (2).

(2) The formula is—

$$C - [(RV \times ARP) \div 104]$$

where—

C is the scheme charge of the relevant charging authority, or, if lower, its set charge for the chargeable year beginning 1st April 1991;

RV is the rateable value of the hereditament which was, or included, the residence by reference to which the person concerned was 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) In the case of an eligible person whose sole or main residence is, or is part of, a hereditament in respect of which

- (a) relief was given under section 40(1) of the General Rate Act 1967(1) for a period ending no earlier than 31st March 1990; or
- (b) a reduction or remission of rates was granted under section 40(5) of that Act for such a period as is mentioned in sub-paragraph (a),

paragraph (1) shall apply as if the reference to the formula set out in paragraph (2) were a reference to the formula set out in paragraph (4).

- (4) The formula is—

$$C - [W - £104]$$

where C has the same connotation as in paragraph (2) and W is the product of the formula—

$$RV \times ARP \times Y$$

where

RV and ARP have the same connotations as in paragraph (2) and Y is the amount, expressed as a percentage, of the rates which, in consequence of relief given, or a reduction or remission granted, under section 40 (relief for charitable and other organisations) of the General Rate Act 1967, were chargeable for the financial year ending 31st March 1990 in respect of that hereditament, or where they were wholly remitted, 0.

(5) This regulation does not apply to a person in the chargeable year beginning 1st April 1992 unless his liability was reduced under this regulation in respect of the chargeable year beginning 1st April 1991 or would have been so reduced but for regulation 6 or 10.

Special provision: deaths and exemption of other occupiers

9.—(1) his regulation applies to a person in whose case regulation 7 (death or exemption of other occupiers in March 1990) of the original Regulations applied so that the applicable formula under regulation 6 of those Regulations for the financial year ending 31st March 1991 was—

$$\frac{2 \times C - [(RV \times ARP) + £156]}{1 + F}$$

- (2) Where this regulation applies, regulation 8(1) shall have effect—
 - (a) in a case to which paragraph (3) of that regulation applies, with the substituted formula set out in paragraph (3) below;
 - (b) in any other case, with the substituted formula set out in paragraph (4) below.
- (3) The substituted formula is—

$$\frac{2 \times C - (W + £104)}{1 - F}$$

where

C has the same connotation as in regulation 8(2), F has the same value as in the formula mentioned in paragraph (1) in the case of the person concerned, and W has the same connotation as in regulation 8(4).

- (4) The substituted formula is—

(1) 1967 c. 9; by virtue of section 117 of the Local Government Finance Act 1988, the 1967 Act ceased to have effect on 1st April 1990. Section 40 (and other provisions) were saved for limited purposes by the General Rate Act 1967 and Related Provisions (Savings and Consequential Provision) Regulations 1990 (S.I. 1990/777).

$$\frac{2 \times C}{1 + F} - \frac{[(RV \times ARP) + 104]}{1 + F}$$

where

C, RV and ARP have the same connotations as in regulation 8(2) and F has the same value as in the formula mentioned in paragraph (1) in the case of the person concerned.

Exceptions

10. Regulation 8 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 if the reduction in his liability would occasion a reduction, which is greater, in the amount of community charge benefit to which he is entitled under the Social Security Act 1986(2) in relation to that day.

Termination of reduction

11.—(1) The operation of regulation 8 is not affected by the fact that on or after 1st April 1990 but before the relevant day another person became subject to a personal community charge by virtue of the same residence as the eligible person or a related residence, or by the fact that another person becomes so subject on or after the relevant day.

(2) Subject to paragraph (3), regulation 8—

- (a) does not apply in the case of a person who became subject to a personal community charge by virtue of a different residence in the period beginning with 1st April 1990 and ending with 31st March 1991; and
- (b) ceases to apply in the case of any other person who becomes subject to a personal community charge by virtue of a different residence on or after 1st April 1991, from the date on which he becomes so subject.

(3) Where on or after 1st April 1990 but before the relevant day an eligible person has become subject to a different personal community charge of the same charging authority by virtue of any of the circumstances described in paragraph (4) or on or after the relevant day becomes so subject by virtue of any of those circumstances, regulation 8 shall apply or, as the case may be, continue to apply, to him 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 which the person concerned was subject to a charge as mentioned in regulation 7(a).

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

- (a) 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
- (b) that the residence is acquired compulsorily.

Local government boundary changes

12.—(1) Where on or after 1st April 1990 but before the relevant day an eligible person became 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(3) (changes in local government areas) or where on or after the relevant day such a person becomes so subject, this Part applies to him as if that

(2) 1986 c. 50.
(3) 1972 c. 70.

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other charging authority had at all material times been the authority to whose personal community charge he and all other relevant persons were subject: save that for the purpose of calculating the amount of any reduction to which that person is entitled, the assumed rate poundage shall continue to be that specified for the previous charging authority.

(2) Where an eligible person becomes subject to the charge of another authority by virtue of such an order as is mentioned in paragraph (1) on or after the relevant day, paragraph (1) applies only as respects his eligibility for a reduction in relation to the day on which he becomes so subject and later days.