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STATUTORY INSTRUMENTS

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**1991 No. 2807**

**The Personal Community Charge (Reduction Scheme) (England) Regulations 1991**

**PART I  
GENERAL**

**Citation, commencement and extent**

**1.—**(1) These Regulations may be cited as the Personal Community Charge (Reduction Scheme) (England) Regulations 1991 and shall come into force on 3rd January 1992.

(2) These Regulations extend only to England.

**Interpretation, etc.**

**2.—**(1) In these Regulations, except insofar as the context otherwise requires—

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

“the Administration Regulations” means the Community Charges (Administration and Enforcement) Regulations 1989<sup>(1)</sup>;

“the original Regulations” means the Personal Community Charge (Relief) (England) Regulations 1990<sup>(2)</sup>;

“assumed rate poundage”, in relation to any charging authority, means the assumed rate poundage specified in relation to that authority in the Community Charge Reduction Scheme Report (England)<sup>(3)</sup>;

“chargeable year” means the financial year prescribed by regulation 3;

“scheme charge”, in relation to any charging authority, means the scheme charge 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 chargeable 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;

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

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

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<sup>(1)</sup> S.I. 1989/438; relevant amending instruments are S. I. 1990/402 and 1991/841.

<sup>(2)</sup> S.I. 1990/2, amended by S. I. 1990/402.

<sup>(3)</sup> HMSO:London, 1991:ISBN 0-10-223391-8.

(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.

(4) Where at a time when a charging authority proposes to issue a demand for an amount estimated or calculated as mentioned in regulation 16(3) of the Administration Regulations<sup>(4)</sup> a rateable value which is by virtue of Part II, III or V hereof relevant to that estimate or calculation cannot be finally determined, the charging authority may make the estimate or calculation by reference to its estimate of that value.

(5) Where on 31st March 1990 premises which constitute the sole or main residence of a person were situated in the area of more than one charging authority and so formed two or more hereditaments, references in these Regulations to the hereditament which comprised or included the sole or main residence of that person are references to those hereditaments; and, accordingly, for the purposes of Parts II, III and V 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 lay.

### **Prescribed year**

3. The chargeable financial year beginning on 1st April 1992 is prescribed as the year for which these Regulations apply.

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

4.—(1) The Secretary of State shall before 29th February 1992 specify for each charging authority in a report a scheme charge for the purposes of these Regulations.

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

### **Modification of Regulations**

5. In relation to the chargeable year, paragraph 7(1)(h) of Schedule 1 to the Administration Regulations<sup>(5)</sup> shall have effect as if for the reference to the original Regulations there were substituted a reference to these Regulations.

### **Eligibility under more than one Part**

6. Where a person is an eligible person for the purposes of more than one Part of these Regulations, he shall only be entitled to a reduction under whichever of those Parts results in the greatest reduction in the amount of the personal community charge he would pay apart from these Regulations.

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(4) Regulation 16 was amended by S.I. 1989/2274, 1990/711 and 1991/140.

(5) Paragraph 7(1) was added by S.I. 1990/402, regulation 3.