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STATUTORY INSTRUMENTS

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**1991 No. 844**

**COMMUNITY CHARGES,  
ENGLAND AND WALES**

**The Personal Community Charge (Reductions)  
(England) (Amendment) (No. 2) Regulations 1991**

<i>Made</i>	- - - -	<i>28th March 1991</i>
<i>Laid before Parliament</i>		<i>28th March 1991</i>
<i>Coming into force</i>	- -	<i>29th March 1991</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 (Reductions) (England) (Amendment) (No. 2) Regulations 1991 and shall come into force on 29th March 1991.

**Amendment of Regulations**

2.—(1) The Personal Community Charge (Reductions) (England) Regulations 1991(2) are amended in accordance with the following provisions of this regulation.

(2) In regulation 2 (interpretation, etc.)—

- (a) in the definition of “chargeable year”, for the words “a financial year” there are substituted the words “the financial year”;
- (b) the definition of “relevant day” is omitted; and
- (c) in the definition of “set charge”, for the words “the relevant year” there are substituted the words “the chargeable year”.

(3) For regulation 3 (prescribed years) there is substituted the following regulation—

“3. The chargeable financial year beginning 1st April 1991 is prescribed as the year for which these Regulations apply.”.

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(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. 1991/230, amended by S.I. 1991/352.

(4) In regulation 5(2) (continued effect of the original Regulations, etc.) for the words “a chargeable year” there are substituted the words “the chargeable year”.

(5) For regulation 7 (persons to whom Part II applies) there is substituted the following regulation—

“7.—(1) Subject to regulation 6, a person is an eligible person for the purposes of this Part if—

- (a) he has immediately before the end of 31st March 1991 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 day shown in the authority’s register as so subject to 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 sub-paragraphs (a) and (b) in respect of the same residence or a related residence.

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

- (a) that he has complied with regulation 3 of, and any notices served on him under regulation 4 or 5 of, the Community Charges (Administration and Enforcement) Regulations 1989(3) 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 1991 relating to the charge to which he is subject as mentioned in paragraph (1)(a) is not due to any fault on his part.”

(6) In regulation 8 (calculation of, and entitlement to, reduction)—

(a) in paragraph (1)—

- (i) for the words “paragraphs (3) to (5)” there are substituted the words “paragraphs (3) and (4)”; and
- (ii) for the words “regulation 7(c)” there are substituted the words “regulation 7(1)(a)”; and

(b) in paragraph (2)—

(i) for the formula set out in that paragraph there is substituted the following formula—

$$\left\langle \left\langle \frac{E \times C - [(RV \times ARP) + ((E - 1) \times \pounds 52)]}{E} \right\rangle \right\rangle$$

- (ii) in the definition of “C”, the words “beginning 1st April 1991” are omitted; and
- (iii) in the definition of “RV”, for the words “was subject to the relevant authority’s personal community charge on 31st March 1990” there are substituted the words “is subject to the relevant authority’s personal community charge on 31st March 1991”;

(c) for the formula set out in paragraph (4) there is substituted the following formula—

$$\left\langle \left\langle \frac{E \times C - [W + ((E - 1) \times \pounds 52)]}{E} \right\rangle \right\rangle$$
; and”

(d) paragraph (5) is omitted.

(7) Regulation 9 (special provision: deaths and exemption of other occupiers) is omitted.

(8) For paragraphs (1) to (3) of regulation 11 (termination of reduction) there are substituted the following paragraphs—

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(3) S.I. 1989/438, to which there are amendments not relevant to these Regulations.

“(1) The operation of regulation 8 is not affected by the fact that on or after 1st April 1991 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 1991 to a personal community charge by virtue of a different residence, regulation 8 shall cease to apply in his case.

(3) Where an eligible person becomes subject to a personal community charge of the same charging authority by virtue of a different residence—

(a) in any of the circumstances described in paragraph (4); or

(b) on his return to a residence which he vacated before 1st April 1991 in any of the circumstances described in paragraph (4)(a),

regulation 8 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 which the person concerned was subject to a charge as mentioned in regulation 7(1)(a).”

(9) In regulation 12 (local government boundary changes)—

(a) in paragraph (1), for the words from “1st April 1990” to “so subject” there are substituted the words “1st April 1991 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(4) (changes in local government areas)”; and

(b) in paragraph (2), for the words “on or after the relevant day, paragraph (1)” there are substituted the words “that paragraph”.

(10) In regulation 13 (eligible persons and available reductions) in paragraph (1)—

(i) for the words “complied with regulation 7(a) (subject to charge on 31st March 1990)” there are substituted the words “comply with regulation 7(1)(a) (subject to charge on 31st March 1991)”; and

(ii) for the formulae set out in paragraphs (a) and (b) of the definition of “the reduction available” there are substituted the formulae set out at (a) and (b) below, respectively—

$$(a) \quad \frac{E \times C - [(RV \times ARP) + ((E - 1) \times \pounds 52)]}{E}$$

$$(b) \quad \frac{E \times C - [W + ((E - 1) \times \pounds 52)]}{E}$$

; and

(iii) in the definition of “the reduction available” for the words “persons who were eligible” there are substituted the words “persons who are eligible”.

(11) For regulation 14 (calculation of reduction) there is substituted the following regulation—

“14. Subject to regulation 15, the amount which any eligible person is liable to pay in respect of a personal community charge of the authority to whose charge he is subject as mentioned in regulation 7(1)(a) shall (unless the product of the formula is a negative amount) be calculated as if that charging authority had set a charge equal to its set charge less the amount of the reduction available in his case.”

(12) For paragraph (1) of regulation 16 (termination of reduction) there is substituted the following paragraph—

“(1) The operation of regulation 14 in relation to an eligible person is not affected by the fact that on or after 1st April 1991 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.”.

(13) In regulation 17 (persons to whom Part IV applies)—

- (a) in paragraph (1)(a) for the words “regulation 7(a)” there are substituted the words “regulation 7(1)(a)”;
- (b) in sub-paragraph (e) of paragraph (1) for the words “the relevant day” there are substituted the words “31st March 1991”; and
- (c) in paragraph (2), for the words “1st April 1990” there are substituted the words “1st April 1991”.

(14) In regulation 18 (calculation of amount payable)—

- (a) in paragraph (1)—
  - (i) for the words “was subject as mentioned in regulation 7(a)” there are substituted the words “is subject as mentioned in regulation 7(1)(a)”;
  - (ii) for the formula “£104 + Z” there is substituted the formula “£52 + Z”; and
  - (iii) the words “for the relevant year” are omitted; and
- (b) for paragraph (2) there is substituted the following paragraph—
 

“(2) This regulation does not apply to a person if the product of the calculation under paragraph (1) in his case is an amount which is greater than the amount of the set charge.”.

(15) In paragraph (1) of regulation 21 (persons to whom Part V applies)—

- (a) for the words “the relevant day”, in both places where they occur, there are substituted the words “31st March 1991”;
- (b) in sub-paragraph (b), after the word “accommodation” there are inserted the words “or one of the conditions set out in regulation 7(2) is on that day satisfied in relation to him”.

(16) In regulation 22 (calculation of reduction)—

- (a) in paragraph (1)—
  - (i) for the words “paragraphs (2) and (3)” there are substituted the words “paragraph (2)”;
  - (ii) the words “in a chargeable year” are omitted;
  - (iii) in the formula, for the amount “£52” there is substituted the amount “£26”; and
  - (iv) in the definition of “P”, for the words “the relevant day” there are substituted the words “31st March 1991”;
- (b) in paragraph (2), in the formula, for the amount “£52” there is substituted the amount “£26”; and
- (c) paragraph (3) is omitted.

(17) In regulation 24 (termination of reduction), in paragraph (1), for the words “the relevant day” there are substituted the words “31st March 1991”.

28th March 1991

*Michael Heseltine*  
One of Her Majesty’s Principal Secretaries of  
State

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## EXPLANATORY NOTE

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

These Regulations further amend the Personal Community Charge (Reductions) (England) Regulations 1991 (“the reductions Regulations”).

The amendments made by regulation 2—

- (a) limit the application of the reductions Regulations to the financial year beginning 1st April 1991;
- (b) modify the eligibility criteria so that they are based on residence on 31st March 1991;
- (c) lower the threshold to be used in the calculation of reductions from £104 to £52 (or, in the case of persons to whom Part V of the reductions Regulations apply (persons in sheltered accommodation) from £52 to £26);
- (d) provide, in calculating the amount of reductions under Part III of the reductions Regulations (two or more resident chargepayers), for account to be taken of more than two charges where there are more than two eligible chargepayers;
- (e) provide that the amount payable by a person to whom Part IV of the reductions Regulations (the elderly and the disabled) applies is not to be calculated in accordance with regulation 18 of those Regulations if the resulting amount would be greater than that set by the charging authority concerned.