
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.