
STATUTORY INSTRUMENTS

1991 No. 855

**The Personal Community Charge (Reduction
for 1991-92) (Scotland) Regulations 1991**

PART III

**RATES RELATED REDUCTION: TWO OR MORE
PERSONAL COMMUNITY CHARGE PAYERS**

Persons eligible for reduction

13.—(1) In this Part, an “eligible person” means, subject to paragraph (4) and to regulation 17, a person if—

- (a) on 1st April 1991, he is solely or mainly resident in the area of a local authority;
- (b) on that date, he is liable to pay the personal community charge determined by that local authority in respect of the financial year 1991-92;
- (c) on that date, there is another person or there are other persons—
 - (i) who is or are solely or mainly resident at the address of the dwellinghouse specified in the register as being his sole or main residence on that date; and
 - (ii) who is or are liable to pay the personal community charge on that date; and
- (d) the condition specified in paragraph (2), or, as the case may be, paragraph (3), is fulfilled.

(2) In the case where the dwellinghouse referred to in paragraph (1)(c) is situated in the area of an islands council, the condition specified is that—

(A × C) is greater than (R – £52),

where—

- (i) A and R shall have the same meanings as they have respectively in paragraph (2) of regulation 7 but as if any reference in that paragraph to the dwellinghouse referred to in paragraph (1)(c) of regulation 7 was construed as a reference to the dwellinghouse referred to in paragraph (1)(c) of regulation 13; and
- (ii) C is the number of persons who are, on 1st April 1991, solely or mainly resident in the dwellinghouse and liable to pay the personal community charge.

(3) In the case where the dwellinghouse referred to in paragraph (1)(c) is situated in the area of a regional council, the condition specified is that—

(B × C) is greater than (S + £52),

where—

- (i) B and S shall have the same meanings as they have respectively in paragraph (3) of regulation 7 but as if any reference in that paragraph to the dwellinghouse referred to in paragraph (1)(c) of regulation 7 was construed as a reference to the dwellinghouse referred to in paragraph (1)(c) of regulation 13; and

(ii) C is the number of persons who are, on 1st April 1991, solely or mainly resident in the dwellinghouse and liable to pay the personal community charge.

(4) A person who satisfies the conditions of being an eligible person under paragraph (1) and also under regulation 19(1), shall only be an eligible person under this Part if this would result in a greater reduction than under Part IV in the amount of the personal community charge in respect of the financial year 1991-92 which he would pay apart from these Regulations.

Amount of reduction of the islands personal community charge

14.—(1) Subject to paragraph (2) and to regulation 16, in the case where the dwellinghouse referred to in regulation 13(1)(c) is situated in the area of an islands council, the amount which an eligible person is liable to pay in respect of the islands personal community charge in respect of the financial year 1991-92 shall not be such amount as it would be or would have been apart from these Regulations but instead shall (unless the product of the formula is a negative amount) be calculated as if the islands council had determined for that financial year a personal community charge equal to its actual personal community charge for that year less the product of the following formula—

$$\frac{(A \times C) - [R + ((C - 1) \times \pounds 52)]}{C}$$

where

A, C and R shall have the same meanings as they have respectively for the purposes of regulation 13(2).

(2) In a case where the rates leviable in respect of the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) were reduced or remitted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations), paragraph (1) shall apply as if for the formula set out in that paragraph there was substituted a reference to the following formula—

$$\frac{(A \times C) - [(R \times Y) + ((C - 1) \times \pounds 52)]}{C}$$

where—

- (i) A, C and R shall have the same meanings as they have respectively for the purposes of paragraph (1); and
- (ii) Y is the amount of the rates levied for the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) expressed as a percentage of the rates which would otherwise have been leviable if no account was taken of any reduction or remission granted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

Amount of reduction of the regional personal community charge

15.—(1) Subject to paragraph (2) and to regulation 16, in the case where the dwellinghouse referred to in regulation 13(1)(c) is situated in the area of a regional council, the amount which an eligible person is liable to pay in respect of the regional personal community charge in respect of the financial year 1991-92 shall not be such amount as it would be or would have been apart from these Regulations but instead shall (unless the product of the formula is a negative amount) be calculated as if the regional council had determined for that financial year a personal community charge equal to its actual personal community charge for that year less the product of the following formula—

$$\frac{(B \times C) - [S + ((C - 1) \times \pounds 52)]}{C}$$

where

B, C and S shall have the same meanings as they have respectively for the purposes of regulation 13(3).

(2) In a case where the rates leviable in respect of the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) were reduced or remitted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations), paragraph (1) shall apply as if for the formula set out in that paragraph there was substituted a reference to the following formula—

$$\frac{(B \times C) - ([S \times Y] + [(C - 1) \times \pounds 52])}{C}$$

where—

- (i) B, C and S shall have the same meanings as they have respectively for the purposes of paragraph (1); and
- (ii) Y is the amount of the rates levied for the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) expressed as a percentage of the rates which would otherwise have been leviable if no account was taken of any reduction or remission granted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

Adjustment in amount of reduction

16.—(1) Regulations 14 and 15 shall not apply to reduce the amount which an eligible person is or was liable to pay in respect of the personal community charge for any time if the reduction in his liability would occasion a reduction, which is greater, in the amount of the community charge benefit to which he is or was entitled in relation to that time.

(2) In relation to persons who are a married or unmarried couple within the meaning of section 20(11) of the Social Security Act 1986(1), paragraph (1) shall apply as if it referred to a reduction in their liabilities, their joint entitlement to a community charge benefit and reductions which are together greater.

(3) The operation of regulation 14 or 15 in relation to an eligible person is not affected by any increase or decrease, after 1st April 1991, in the number of persons who are solely or mainly resident in the dwellinghouse and liable for the personal community charge.

Cessation of eligibility

17. Regulation 11 applies in relation to this Part as it applies in relation to Part II but as if there was substituted, for the reference to regulation 7(1)(c), a reference to regulation 13(1)(c).

Local government boundary changes

18. Regulation 12 applies in relation to this Part as it applies in relation to Part II but as if there was substituted, for the reference to regulations 8 and 9, a reference to regulations 14 and 15.

(1) 1986 c. 50; section 20(11) was amended by the Local Government Finance Act 1988 (c. 41), Schedule 10, paragraph 2 and by the Social Security Act 1989 (c. 24), section 5(1).