

SCHEDULES

SCHEDULE 1

PERSONAL COMMUNITY CHARGE: EXEMPTION

Members of religious communities

- 7 (1) A person is an exempt individual on a particular day if at any time on the day—
- (a) he is a member of a relevant religious community, and
 - (b) he has no income or capital of his own and is dependent on the community concerned for his material needs.
- (2) A relevant religious community is a religious community whose principal occupation—
- (a) is prayer, contemplation, the relief of suffering, education, or any prescribed occupation, or
 - (b) consists of two or more of the occupations mentioned in paragraph (a) above.
- (3) A prescribed occupation is such occupation as may for the time being be prescribed for the purposes of this paragraph by regulations made by the Secretary of State.
- (4) In construing sub-paragraph (1)(b) above income by way of pension in respect of a former employment is to be ignored.