



Local Government Finance Act 1992

1992 CHAPTER 14

PART III

COMMUNITY CHARGES

101 Transitory exemption for school leavers.

- (1) After paragraph 5 of Schedule 1 to the ^{M1}1988 Act (personal community charge: exemption) there shall be inserted the following paragraph—

School leavers

- “5A A person is an exempt individual on a particular day if—
- he is aged under 20 on the day,
 - the day falls within the period of 6 months beginning with 1 May 1992,
 - immediately before that date he was undertaking a qualifying course of education, and
 - the course was not undertaken in consequence of an office or employment held by him.”

- (2) After sub-paragraph (1) of paragraph 6A of Schedule 1A to the ^{M2}1987 Act (personal community charge: exemption) there shall be inserted the following sub-paragraph—

- “(1A) If such a person as is mentioned in sub-paragraph (1) above ceases to undertake such a course of education on or after 30th April 1992, he shall continue to be exempt until the start of the earlier of the following days—
- 1st November 1992,
 - his twentieth birthday.”

Marginal Citations

M1 1988 c.41

Changes to legislation: Local Government Finance Act 1992, Section 101 is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

M2 [1987 c.47](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)