

STATUTORY INSTRUMENTS

1991 No. 230

**The Personal Community Charge
(Reductions) (England) Regulations 1991**

PART III

**RATES RELATED REDUCTIONS: TWO
OR MORE RESIDENT CHARGEPAVERS**

Eligible persons and available reductions

13.—(1) For the purposes of this Part and subject to regulation 6—

a person is an eligible person if he is one of two or more persons who complied with regulation 7(a) (subject to charge on 31st March 1990) by virtue of the same residence or two or more residences which are related;

“the reduction available” means—

(a) as respects each of the eligible persons to whom paragraph (2) does not apply, the product of the formula—

$$\frac{2 \times C - (RV \times ARP) - \pounds 104}{E}$$

;

(b) as respects each of the eligible persons to whom paragraph (2) applies the product of the formula—

$$\frac{2 \times C - (W + \pounds 104)}{E}$$

where

C, RV and ARP have the same connotations as in regulation 8(2), W has the same connotation as in regulation 8(4) and E equals the number of persons who were eligible persons by virtue of the residence or residences in question.

(2) This paragraph applies to a person whose sole or main residence is, or is part of, a hereditament in respect of which one of the conditions set out in regulation 8(3) is satisfied.

Calculation of reduction

14.—(1) Subject to paragraph (2) and 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 was subject as mentioned in regulation 7(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 for the chargeable year in question.

(2) This regulation does not apply to a person in the chargeable year beginning 1st April 1992 unless his liability was reduced under this regulation in respect of the chargeable year beginning 1st April 1991 or would have been so reduced but for regulation 6 or 15.

Exceptions

15. Regulation 10 applies in relation to regulation 14 as it applies in relation to regulation 8: but in the case of persons who are a married or unmarried couple within the meaning of section 20(1) of the Social Security Act 1986⁽¹⁾ (whether or not they are both eligible for a reduction under regulation 14) it so applies as if it referred to their liabilities, their joint entitlement to community charge benefit and reductions in the amount of such benefit which are together greater.

Termination of reduction

16.—(1) The operation of regulation 14 in relation to an eligible person is not affected by the fact that on or after 1st April 1990 but before the relevant day another person became, or ceased to be, subject to a personal community charge by virtue of the same residence as that person or a related residence, or by the fact that another person becomes so subject, or ceases to be so subject, on or after the relevant day.

(2) Regulation 11(2) to (4) applies in relation to regulation 14 as it applies in relation to regulation 8.

(3) Regulation 12 applies in relation to this Part as it applies in relation to Part II.

(1) Section 20 was amended by paragraph 2 of Schedule 10 to the Local Government Finance Act 1988.