



Local Government Finance Act 1988

1988 CHAPTER 41

PART I

COMMUNITY CHARGES

Charges

1 The charges.

In accordance with this Part, each charging authority shall have rights and duties in respect of the following community charges—

- (a) personal community charges,
- (b) standard community charges, and
- (c) collective community charges.

2 Persons subject to personal community charge.

(1) A person is subject to a charging authority's personal community charge on any day if—

- (a) he is an individual who is aged 18 or over on the day,
- (b) he has his sole or main residence in the area of the authority at any time on the day, and
- (c) he is not an exempt individual on the day.

[^{F1}(1A) But a person cannot be subject to a charging authority's personal community charge on a day which falls before 1 December 1989.]

(2) Schedule 1 below shall have effect to determine whether a person is for the purposes of this section an exempt individual on a particular day.

(3) In deciding whether a person has his sole or main residence in an area, the fact that he does not live in a building is irrelevant.

Status: Point in time view as at 01/02/1991.

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- (4) If a person's sole or main residence at a particular time consists of premises, and the premises are situated in the areas of two or more authorities, he shall be treated as having his sole or main residence in the area in which the greater or greatest part of the premises is situated.
- [^{F2}(5) Subsection (5A) below applies in the case of a person if—
- (a) he is undertaking a full-time course of education, and
 - (b) for at least some of the time while undertaking the course he is, or proposes to be, resident in England and Wales for the purpose of making attendances in term time in connection with the course.
- (5A) On a day on which he is undertaking the course he shall be treated as having his sole or main residence in—
- (a) the place where he is resident at any time on the day for the purpose of making attendances in term time in connection with the course;
 - (b) if he is not resident in a place for that purpose at any time on the day, the place where he was last resident for that purpose;
 - (c) if he is not resident in a place for that purpose at any time on the day, and he has not been resident in a place for that purpose, the place where he would be taken to have his sole or main residence if this subsection did not apply to him.]
- (6) A person detained in legal custody (other than an individual for the time being exempt) is not to be treated as having his sole or main residence in the place where he is detained.

Textual Amendments

- F1** S. 2(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 2\(1\)\(2\)](#)
- F2** S. 2(5)(5A) substituted for s. 2(5) by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 2\(3\)](#)

3 Persons subject to standard community charge.

- (1) A person is subject to a charging authority's standard community charge on any day if he has at any time on the day a freehold interest in the whole of a building, and the following conditions are fulfilled as regards the building throughout the day—
- (a) it is situated in the authority's area,
 - (b) it is not the sole or main residence of an individual (construing sole or main residence in accordance with section 2 above),
 - (c) it is domestic property,
 - (d) it is not designated for the purposes of collective community charges of the authority,
 - (e) it is not divided into self-contained parts, and
 - (f) it is not subject (as a whole) to a single relevant leasehold interest.
- (2) A person is subject to a charging authority's standard community charge on any day if he has at any time on the day a relevant leasehold interest in the whole of a building, and the following conditions are fulfilled as regards the building throughout the day—

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- (a) the conditions mentioned in subsection (1)(a) to (e) above, and
 - (b) the condition that it is not subject (as a whole) to a single relevant leasehold interest inferior to his interest.
- (3) A person is subject to a charging authority's standard community charge on any day if he has at any time on the day a freehold interest in the whole of a self-contained part of a building, and the following conditions are fulfilled as regards the part throughout the day—
- (a) the conditions mentioned in subsection (1)(a) to (d) above, and
 - (b) the condition that it is not subject (as a whole) to a single relevant leasehold interest.
- (4) A person is subject to a charging authority's standard community charge on any day if he has at any time on the day a relevant leasehold interest in the whole of a self-contained part of a building, and the following conditions are fulfilled as regards the part throughout the day—
- (a) the conditions mentioned in subsection (1)(a) to (d) above, and
 - (b) the condition that it is not subject (as a whole) to a single relevant leasehold interest inferior to his interest.
- (5)^{F3}
- [^{F4}(6) Notwithstanding anything in subsections (1) to (5) above, a person cannot be subject to a charging authority's standard community charge on a day which falls before 1 December 1989.]

Textual Amendments

- F3** S. 3(5) repealed (retrospectively) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\), s. 1\(1\)\(3\)](#)
- F4** S. 3(6) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\), s. 139, Sch. 5 para. 3](#)

4 Section 3: interpretation.

- (1) This section applies for the purposes of section 3 above.
- (2) "Interest" means a legal estate.
- (3) A relevant leasehold interest is an interest under a lease or underlease which was granted for a term of 6 months or more and conferred the right to exclusive possession throughout the term.
- (4) [^{F5}Subject to subsections (5) and (5B) below,] a building or self-contained part of a building is domestic property if it is used wholly for the purposes of living accommodation.
- [^{F6}(5) A building or self-contained part of a building is not domestic property if it is wholly or mainly used in the course of a business for the provision of short-stay accommodation, that is to say accommodation—
 - (a) which is provided for short periods to individuals whose sole or main residence is elsewhere, and
 - (b) which is not self-contained self-catering accommodation provided commercially.

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(5A) Subsection (5) above does not apply if—

- (a) it is intended that, in the year beginning with the end of the day in relation to which the question is being considered, the property will be available for the provision of short-stay accommodation for short periods totalling less than 100 days, and
- (b) the person intending to provide such accommodation also intends to reside in the building throughout any period during which accommodation is intended to be provided.

(5B) A building or self-contained part of a building is not domestic property if—

- (a) the relevant person intends that, in the year beginning with the end of the day in relation to which the question is being considered, the whole of the building or self-contained part will be available for letting commercially, as self-catering accommodation, for periods totalling 140 days or more; and
- (b) on that day his interest in the building or part is such as to enable him so to let it for such periods.

(5C) For the purposes of subsection (5B) above the relevant person is—

- (a) where the property in question is a building and is not subject as a whole to a relevant leasehold interest, the person having the freehold interest in the whole of the building; and
- (b) in any other case, any person having a relevant leasehold interest in the building or self-contained part which is not subject (as a whole) to a single relevant leasehold interest inferior to his interest.]

(6) In construing subsections (4) and (5) above, anything not in use shall be treated as domestic property if it appears that when next in use it will be domestic property.

[^{F7}(6A) In this section—

“business” includes—

- (a) any activity carried on by a body of persons, whether corporate or unincorporate, and
- (b) any activity carried on by an institution or other organisation established for charitable purposes only or any persons administering a trust established for charitable purposes only; and

“commercially” means on a commercial basis, and with a view to the realisation of profits.]

(7) The Secretary of State may by order amend, or substitute another definition for, any definition of domestic property for the time being effective for the purposes of section 3 above.

(8) A self-contained part of a building is a part of a building used, or suitable for use, as a separate dwelling.

^{F8}(9)

^{F9}(10)

(11) Where a building is situated in the areas of two or more authorities, it and each part of it shall be treated as situated in the area in which the greater or greatest part of the building is situated; ^{F10}

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Textual Amendments

- F5** Words inserted by [S.I. 1990/162, art. 2\(2\)](#)
- F6** [S. 4\(5\)–\(5C\)](#) substituted for s. 4(5) by [S.I. 1990/162, art. 2\(3\)](#)
- F7** [S. 4\(6A\)](#) inserted by [S.I. 1990/162, art. 2\(4\)](#)
- F8** [S. 4\(9\)](#) repealed (retrospectively) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\), s. 1\(1\)\(3\)](#)
- F9** [S. 4\(10\)](#) repealed (retrospectively) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\), s. 1\(1\)\(3\)](#)
- F10** Words at the end of s. 4(11) repealed (retrospectively) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\), s. 1\(1\)\(3\)](#)

5 Persons subject to collective community charge.

- (1) A person is subject to a charging authority's collective community charge on any day if—
- he has on the day a qualifying interest in a dwelling situated in the authority's area, and
 - on the day the dwelling is a designated dwelling.

[^{F11}(1A) But a person cannot be subject to a charging authority's collective community charge on a day which falls before 1 December 1989.]

- (2) For the purposes of this Part a dwelling is a designated dwelling on a particular day if it is a building, or part of a building, which on the day concerned is designated under this section.
- (3) The registration officer may designate all or part of a building for the purposes of a charging authority's collective community charges if at the time of designation—
- the building is situated in the authority's area,
 - in his opinion the building or part is used wholly or mainly as the sole or main residence of individuals most or all of whom reside there for short periods and are not undertaking full-time courses of education,
 - in his opinion it would probably be difficult to maintain the register in respect of, and collect payments in respect of personal community charges from, individuals who would be subject to such charges of the authority if the designation were not made, and
 - the building does not fall within a description prescribed for the purposes of this paragraph by regulations made by the Secretary of State.
- (4) A registration officer who has designated a building or part may revoke the designation if at the time of revocation the conditions for designation in subsection (3) above are no longer satisfied.
- (5) A designation under this section shall take effect at the end of the period of 7 days beginning with the day on which it is made, and shall cease to have effect at the end of the day (if any) on which it is revoked.
- (6) A person has a qualifying interest in a designated dwelling on a particular day if at any time on the day—
- he has a freehold interest in the whole dwelling and it is not subject (as a whole) to a single leasehold interest, or

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- (b) he has an interest in the whole dwelling under a lease or underlease and it is not subject (as a whole) to a single inferior leasehold interest.
- (7) “Interest” means a legal estate.
- (8) Where a building is situated in the areas of two or more authorities, it and each part of it (whether or not designated) shall be treated as situated in the area in which the greater or greatest part of the building is situated.

Textual Amendments

F11 S. 5(1A) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 4](#)

Registers

6 Community charges register.

- (1) The registration officer for a charging authority shall compile, and then maintain, a community charges register for the authority in accordance with this Part.
- (2) A charging authority’s register must be compiled on or before 1 December 1989.
- (3) A charging authority’s register shall contain an item in relation to each community charge of the authority to which a person becomes subject on or after 1 December 1989.
- (4) The item shall state—
 - (a) whether the charge is a personal, a standard or a collective community charge,
 - (b) the person’s name,
 - (c) the day of his becoming subject to the charge and (if applicable) the day of his ceasing to be subject to it, and
 - (d) which (if any) of the days on which he is shown in the register as subject to the charge is a day on which he is undertaking a full-time course of education.
- (5) The item shall also state—
 - (a) in the case of a personal community charge, the address of the residence by virtue of which the person is subject to the charge,
 - (b) in the case of a standard community charge, the address of the property by virtue of which the person is subject to the charge and (if different) his residential address for the time being, and
 - (c) in the case of a collective community charge, the address of the dwelling by virtue of which the person is subject to the charge and (if different) his residential address for the time being.
- (6) The item shall also state, in the case of a standard community charge, the class (if any) which is for the time being specified under section 40 below and into which the property concerned falls.
- (7) Where a person is subject to a personal community charge, and the place of residence giving rise to the charge has no address, under subsection (5)(a) above the item shall state that place.

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- (8) A registration officer's duty to compile and maintain a register in accordance with this Part includes the duty to take reasonable steps to obtain information for that purpose under the powers conferred on him.

Charges and registers: miscellaneous

7 Persons subject to charges: miscellaneous.

- (1) A person shall by virtue of different residences, or different periods of residence in the same residence, be subject (if at all) to different personal community charges, whether of the same or different authorities.
- (2) If a person becomes and ceases to be exempt under section 2 above he shall be subject (if at all) to different personal community charges by virtue of different periods when he is not exempt.
- (3) A person shall by virtue of different properties, or different periods of having an interest in the same property, be subject (if at all) to different standard community charges, whether of the same or different authorities.
- (4) A person shall by virtue of different dwellings, or different periods of having an interest in the same dwelling, be subject (if at all) to different collective community charges, whether of the same or different authorities.
- (5) The day a person becomes subject to a community charge shall be taken, subject to the rules in section 8(2) and (4) below, to be the first (or only) day on which he is subject to it.
- (6) The day a person ceases to be subject to a community charge shall be taken, subject to the rule in section 8(3) below, to be the last (or only) day on which he is subject to it.

8 Registers: miscellaneous.

- (1) An entry may be made in an authority's register in anticipation of, or after, the occurrence of an event (such as a person's becoming or ceasing to be subject to a community charge of the authority).
- (2) If on any day a person becomes subject to an authority's community charge but a period of more than 2 years (beginning with the day) ends without an entry being made in the register in respect of the charge, he shall be treated as becoming subject to it 2 years before the day on which an entry is made in the register in respect of it.
- (3) If a person becomes subject to an authority's community charge, an entry is made in the register accordingly, he then ceases to be subject to it and a period of more than 2 years (beginning with the day of his ceasing) ends without an entry being made in the register in respect of his ceasing, he shall be treated as having ceased to be subject to the charge 2 years before the day on which an entry is made in the register in respect of his ceasing.
- (4) If a person in fact becomes and ceases to be subject to an authority's community charge but a period of more than 2 years (beginning with the day of his ceasing) ends without an entry being made in the register in respect of the charge, he shall be treated as not having become subject to it; and subsection (2) above shall have effect subject to this.

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- (5) The registration officer may remove from an authority's register an item relating to a community charge of the authority at any time after the end of the period of 2 years beginning with the day on which the register shows the person subject to the charge as having ceased to be subject to it.
- (6) For the purposes of this Part—
- (a) a day on which a person is shown in a charging authority's register as becoming subject to a community charge of the authority shall be treated as a day on which he is shown in the register as subject to the charge,
 - (b) a day on which a person is shown in a charging authority's register as ceasing to be subject to a community charge of the authority shall not be treated as a day on which he is shown in the register as subject to the charge, and
 - (c) as regards a day on which a person is shown in a charging authority's register as both becoming and ceasing to be subject to the same community charge of the authority, paragraph (b) above shall apply and paragraph (a) shall not.

Collective community charge contributions

9 Liability to contribute.

- (1) A period of a day or successive days is a contribution period if it falls within a chargeable financial year and each of the following conditions is fulfilled on each day in the period—
- (a) an individual is resident in a dwelling,
 - (b) he is a qualifying individual,
 - (c) the dwelling is a designated dwelling, and
 - (d) another person is shown in a charging authority's register as subject to a collective community charge of the authority in respect of the dwelling.
- (2) In respect of the contribution period, the individual shall be liable to pay to the person mentioned in subsection (1)(d) above an amount by way of contribution to the amount he is liable to pay to the authority in respect of the charge as it has effect for the year.
- (3) The amount shall be calculated by—
- (a) finding the amount to be paid by way of contribution for each day in the contribution period, and
 - (b) aggregating the amounts found under paragraph (a) above.
- (4) The amount to be paid by way of contribution for a day in the contribution period shall be calculated in accordance with the formula—

$$\frac{A}{B}$$

- (5) A day which falls in the financial year beginning in 1990 shall be ignored in ascertaining a contribution period if, when the day begins, no amount has been set by the authority for its personal community charges for the financial year.
- (6) The liability to pay an amount under this section must be discharged by making a payment or payments in accordance with regulations under Schedule 2 below.

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Modifications etc. (not altering text)

C1 S. 9 modified by S.I. 1990/146, reg. 3(1)(c)(3)

10 Contributions: interpretation of formula.

- (1) This section applies for the purposes of section 9 above.
- (2) In a case where (when the day concerned begins) no amount has been set by the authority for its personal community charges for the financial year, A is the amount set by the authority for its personal community charges for the previous financial year for its area or (as the case may be) for that part of its area which contains the building constituting or containing the designated dwelling.
- (3) In any other case A is the amount set by the authority for its personal community charges for the financial year for its area or (as the case may be) for that part of its area which contains the building constituting or containing the designated dwelling.
- (4) B is the number of days in the financial year.
- (5) In construing subsection (3) above in relation to a particular day the amount or amounts to be taken shall be the amount or amounts set or last set before the day begins.
- (6) For the purposes of subsections (2) and (3) above the Secretary of State may make regulations containing rules—
 - (a) for treating a building as contained in an authority's area if part only falls within the area;
 - (b) for ascertaining what part of an authority's area contains a building (whether contained in the area in fact or by virtue of the regulations).

11 Contributions: further provisions.

- (1) For the purposes of section 9 above—
 - (a) a day on which an individual becomes resident in a dwelling shall be treated as a day on which he is resident in it,
 - (b) a day on which an individual ceases to be resident in a dwelling shall not be treated as a day on which he is resident in it, and
 - (c) as regards a day on which an individual both becomes and ceases to be resident in the same dwelling, paragraph (b) above shall apply and paragraph (a) shall not.
- (2) For the purposes of section 9 above an individual is a qualifying individual on a particular day if—
 - (a) he is aged 18 or over on the day,
 - (b) he is not an exempt individual on the day within the meaning of paragraph 1, 2, 3, 4, 5, 7, 8, 9 or 10 of Schedule 1 below, and
 - (c) the day does not fall within a period in which he is undertaking a full-time course of education.
- (3) An individual shall by virtue of different dwellings, or different periods of residence in the same dwelling, be liable (if at all) to make different payments under section 9 above, whether to the same or different persons.

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- (4) If, in an individual's period of residence in a dwelling, different collective community charges arise in respect of it because of a change of person with a qualifying interest, the individual shall be liable (if at all) to make different payments under section 9 above as regards the different charges.
- (5) If an individual is, ceases to be and again becomes a qualifying individual for the purposes of section 9 above he shall be liable (if at all) to make different payments under that section by virtue of different periods when he is a qualifying individual.
- (6) If a period of successive days begins in one chargeable financial year and ends in another it shall be deemed to be as many periods as there are chargeable financial years for which it subsists, and each deemed period shall be deemed to fall within a different year.
- (7) Different contribution periods shall be calculated in accordance with subsections (3) to (6) above.

Modifications etc. (not altering text)

C2 S. 11(4) extended by S.I. 1989/438, reg. 59(4)

Liability to pay in respect of charges

12 Personal community charge.

- (1) If a person is entered in an authority's register as subject in a chargeable financial year to a personal community charge of the authority, he shall be liable to pay to the authority an amount in respect of the charge as it has effect for the year.
- (2) The amount shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (3) A is the amount set by the authority for its personal community charges for the financial year for its area or (as the case may be) for that part of its area which contains the residence by virtue of which the person is shown in the register as subject to the charge.
- (4) B is the number of days which fall within the financial year and on which he is shown in the register as subject to the charge.
- (5) C is the number of days in the financial year.
- (6) For the purposes of subsection (3) above the Secretary of State may make regulations containing rules—
 - (a) for treating a residence which consists of premises as contained in an authority's area if part only falls within the area;
 - (b) for ascertaining what part of an authority's area contains a residence which consists of premises (whether contained in the area in fact or by virtue of the regulations).

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13 Relief for students.

- (1) This section applies where—
 - (a) a person is liable under section 12 above to pay an amount to an authority in respect of a personal community charge as it has effect for a chargeable financial year, and
 - (b) on any day in the period represented by B he is undertaking a full-time course of education.
- (2) If he is undertaking the course on each day of that period, the amount he is liable to pay under that section shall be one fifth of the amount it would be apart from this section.
- (3) If he is not undertaking the course on each day of that period, the amount he is liable to pay under that section shall be determined in accordance with the formula—

$$\left(\frac{P \times A}{C} \right) + \left(\frac{Q \times A}{C} \times \frac{1}{5} \right)$$

- (4) A and C have the meanings given in section 12 above.
- (5) P is the number of days which fall within the financial year and on which—
 - (a) he is shown in the register as subject to the charge, and
 - (b) he is not undertaking the course.
- (6) Q is the number of days which fall within the financial year and on which—
 - (a) he is shown in the register as subject to the charge, and
 - (b) he is undertaking the course.
- (7) The Secretary of State may by order substitute such proportion as he sees fit for the proportion of one fifth mentioned in subsections (2) and (3) above or for the proportion for the time being mentioned there by virtue of an order under this subsection.
- (8) For the purposes of this section a person shall not be treated as undertaking a full-time course of education on a particular day unless he is shown in the register as undertaking the course on that day.

[^{F12}13A Reduced liability.

- (1) The Secretary of State may make regulations as regards any case where—
 - (a) a person is liable to pay an amount to an authority in respect of a personal community charge as it has effect for any chargeable financial year which is prescribed, and
 - (b) prescribed conditions are fulfilled.
- (2) The regulations may provide that the amount he is liable to pay shall be an amount which—
 - (a) is less than the amount it would be apart from the regulations, and
 - (b) is found in accordance with prescribed rules.
- (3) This section applies whether the liability to pay the amount mentioned in subsection (1) above arises under section 12 above or arises under that section read with section 13 above.

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- (4) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State sees fit; and in particular such factors may include all or any of the following—
- (a) rates for a period before 1 April 1990;
 - (b) the circumstances of, or other matters relating to, the person concerned;
 - (c) an amount relating to the authority concerned and specified, or to be specified, for the purposes of the regulations in a report laid, or to be laid, before the House of Commons;
 - (d) such other amounts as may be prescribed or arrived at in a prescribed manner;
 - (e) the making of an application by the person concerned.
- (5) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State sees fit; and in particular such factors may include all or any of the factors mentioned in subsection (4)(a) to (d) above.
- (6) Without prejudice to the generality of section 143(2) below, regulations under this section may include—
- (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each charging authority;
 - (b) provision requiring him to lay the report before the House of Commons;
 - (c) provision for the review of any prescribed decision of a charging authority relating to the application or operation of the regulations;
 - (d) provision that no appeal may be made to a valuation and community charge tribunal in respect of such a decision, notwithstanding section 23(2) below.
- (7) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—
- (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
 - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (8) In subsection (7) above “social security instrument” means an order or regulations made, or failing to be made, by the Secretary of State under the Social Security Act 1986.]

Textual Amendments

F12 S. 13A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 5](#)

14 Standard community charge.

- (1) If a person is entered in an authority’s register as subject in a chargeable financial year to a standard community charge of the authority, he shall be liable to pay to the authority an amount in respect of the charge as it has effect for the year.
- (2) The amount shall be calculated by—
- (a) finding the amount to be paid for each day which falls within the financial year and on which he is shown in the register as subject to the charge, and
 - (b) aggregating the amounts found under paragraph (a) above.

Status: Point in time view as at 01/02/1991.

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- (3) The amount to be paid for a day which falls within the financial year and on which he is shown in the register as subject to the charge shall be calculated in accordance with the formula—

$$\frac{A \times B}{C}$$

- (4) A is the amount set by the authority for its personal community charges for the financial year for its area or (as the case may be) for that part of its area which contains the property by virtue of which he is shown in the register as subject to the charge.
- (5) B is the standard community charge multiplier which by virtue of section 40 below is effective for the financial year for the following properties or class of property (as the case may be)—
- all properties in the authority's area;
 - the specified class of property to which the relevant property belongs on the day concerned.
- (6) C is the number of days in the financial year.
- (7) For the purposes of subsection (4) above the Secretary of State may make regulations containing rules—
- for treating a property as contained in an authority's area if part only falls within the area or (in the case of a property which is a self-contained part of a building) if part only of the building falls within the area;
 - for ascertaining what part of an authority's area contains a property (whether contained in the area in fact or by virtue of the regulations).
- (8) For the purposes of subsection (5) above the relevant property—
- is the property by virtue of which the person is shown in the register as subject to the charge, and
 - belongs to a particular class on a particular day if (and only if) it belongs to the class immediately before the day ends.

15 Collective community charge.

- (1) If a person is entered in an authority's register as subject in a chargeable financial year to a collective community charge of the authority, he shall be liable to pay to the authority an amount in respect of the charge as it has effect for the year.
- (2) The amount shall be found by deducting amount B from amount A.
- (3) Amount A is the aggregate of the amounts payable (and whether or not paid) to the person by way of contribution to the amount he is liable to pay to the authority in respect of the charge as it has effect for the year.
- (4) Amount B is an amount equal to the relevant proportion of amount A; and the relevant proportion is 5 per cent. or such other proportion as may be prescribed by the Secretary of State by order.

Status: Point in time view as at 01/02/1991.

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16 Joint and several liability: spouses.

- (1) This section applies where—
- (a) a person (the chargeable person) is liable to pay an amount (the chargeable amount) to an authority in respect of a community charge as it has effect for a chargeable financial year,
 - (b) the liability arises under section 12 above [^{F13}(or that section read with section 13 or 13A above, or both)] or section 14 above, and
 - (c) on any day in the chargeable period the chargeable person is married to a person (the spouse) who is aged 18 or over on the day.
- (2) In this section “the chargeable period” means the period consisting of the days which fall within the financial year and on which the chargeable person is shown in the register as subject to the charge.
- (3) If, on each day of the chargeable period—
- (a) the chargeable person and the spouse are married to each other, and
 - (b) the spouse is aged 18 or over,
- they shall be jointly and severally liable to pay the chargeable amount.
- (4) In any other case—
- (a) they shall be jointly and severally liable to pay such fraction of the chargeable amount as is represented by

$$\frac{A}{B}$$

, and

- (b) the chargeable person shall be liable to pay the remainder of the chargeable amount.
- (5) A is the number of days which fall within the chargeable period and on which—
- (a) the chargeable person and the spouse are married to each other, and
 - (b) the spouse is aged 18 or over.
- (6) B is the number of days in the chargeable period.
- (7) In a case where—
- (a) the chargeable person and the spouse are jointly and severally liable to pay an amount by virtue of this section,
 - (b) the chargeable person fails to pay all or part of it because of wilful refusal or culpable neglect, and
 - (c) the spouse accordingly pays an amount to the authority,
- the spouse may recover from the chargeable person an amount equal to the amount paid by the spouse to the authority.
- (8) Subject to subsection (7) above, the spouse may not recover from the chargeable person anything by way of contribution to any amount paid by the spouse to the authority by virtue of this section.
- (9) For the purposes of this section people are married to each other if they are a man and woman—

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- (a) who are married to each other and are members of the same household, or
 - (b) who are not married to each other but are living together as husband and wife.
- (10) For the purposes of this section people are not married to each other on a particular day unless they are married to each other throughout the day.

Textual Amendments

F13 Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 6](#)

Modifications etc. (not altering text)

C3 [S. 16\(7\)](#) modified by [S.I. 1990/146](#), [reg. 3\(2\)\(3\)](#)

17 Joint and several liability: management arrangements.

- (1) This section applies where—
- (a) a person (the chargeable person) is liable to pay an amount (the chargeable amount) to an authority in respect of a standard or collective community charge as it has effect for a chargeable financial year,
 - (b) on any day in the chargeable period he has a management arrangement with another person (the manager) who is neither the chargeable person’s employee nor (if an individual) aged under 18 on the day, and
 - (c) if the charge is a standard community charge, the chargeable person is a company.
- (2) In this section “the chargeable period” means the period consisting of the days which fall within the financial year and on which the chargeable person is shown in the register as subject to the charge.
- (3) For the purposes of this section a management arrangement is—
- (a) where the charge is a standard community charge, an arrangement under which the manager is to collect payments for the use of the property in respect of which the charge arises;
 - (b) where the charge is a collective community charge, an arrangement under which the manager is to collect payments for residential accommodation in the designated dwelling in respect of which the charge arises, or amounts by way of contribution in respect of the charge, or both.
- (4) If, on each day of the chargeable period—
- (a) the management arrangement subsists, and
 - (b) the manager is neither the chargeable person’s employee nor (if an individual) aged under 18,
- they shall be jointly and severally liable to pay the chargeable amount.
- (5) In any other case—
- (a) they shall be jointly and severally liable to pay such fraction of the chargeable amount as is represented by

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$$\frac{A}{B}$$

- , and
- (b) the chargeable person shall be liable to pay the remainder of the chargeable amount.
- (6) A is the number of days which fall within the chargeable period and on which—
- the management arrangement subsists, and
 - the manager is neither the chargeable person’s employee nor (if an individual) aged under 18.
- (7) B is the number of days in the chargeable period.
- (8) The manager may recover from the chargeable person an amount equal to any amount paid by the manager to the authority by virtue of this section.
- (9) For the purposes of this section a management arrangement subsists on a particular day if it subsists at any time on the day.

Modifications etc. (not altering text)

C4 S. 17(8) modified by S.I. 1990/146, reg. 3(2)(3)

18 Discharge of liability.

The liability to pay an amount under any provision of sections 12 to 17 above must be discharged by making a payment or payments in accordance with regulations under Schedule 2 below.

Miscellaneous

19 Co-owners.

- The Secretary of State may make regulations as regards any prescribed case where (apart from the regulations) co-owners would be subject to different standard or collective community charges by virtue of the same property.
- The regulations may contain—
 - provision that as regards the period for which the co-ownership subsists there shall be one charge only, that the co-owners shall be jointly subject to it, and that the registration officer for the charging authority concerned shall enter an item in the register accordingly;
 - provision that the amount payable in respect of the charge concerned as it has effect for a chargeable financial year shall be calculated in a prescribed manner, and that the co-owners shall be jointly and severally liable to pay the amount;
 - provision that, notwithstanding that the co-owners are jointly and severally liable, section 16 or 17 above shall have effect to make a spouse or manager of any of the co-owners jointly and severally liable as well;

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- (d) where the charge concerned is collective, provision as to the person or persons to whom any amount payable under section 9 above is to be paid.
- (3) The regulations may provide that there shall be different charges as regards each of the following—
 - (a) the period for which the co-ownership subsists (that is, for which the co-owners concerned are co-owners);
 - (b) any period for which one only of the co-owners has an interest in the building, part of a building or dwelling concerned ^{F14} . . . ;
 - (c) any period for which there is a co-ownership as regards the property concerned but the participants of it do not correspond with those of the co-ownership mentioned in paragraph (a) above (whether because the number of members differs or because any of the personnel differs).
- (4) The regulations may include provision conferring rights of recovery as between parties (whether co-owners, spouses or managers).
- (5) Without prejudice to section 143(2) below, the regulations may include provision amending or adapting provisions of this Part; and in particular the regulations—
 - (a) may provide that section 11(4) above shall apply where different charges arise because of the operation of the regulations;
 - (b) may amend or adapt provisions of this Part which themselves confer power to make regulations (such as Schedules 2 and 4).
- (6) References to co-owners include references to persons who together have an interest under a lease or underlease, and references to co-ownership shall be construed accordingly.

Textual Amendments

- F14** Words in s. 19(3)(b) repealed (retrospectively) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\), s. 1\(1\)\(3\)](#)

20 Contributions in aid.

- (1) Where a person would be subject to a personal community charge but for paragraph 11 of Schedule 1 below, and a contribution in aid of community charges is made in respect of him, the contribution shall be paid to the charging authority to whose charge he would be subject.
- (2) Where a person would be subject to a standard community charge but for the rules as to Crown exemption, and a contribution in aid of community charges is made in respect of him, the contribution shall be paid to the charging authority to whose charge he would be subject.

21 Standard community charge: special cases.

- (1) Subsection (2) below applies in the case of property provided and maintained by an authority mentioned in subsection (3) below for purposes connected with the administration of justice, police purposes or other Crown purposes.
- (2) Any rules as to Crown exemption which would have applied apart from this subsection shall not prevent—

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- (a) a person being subject to a charging authority's standard community charge by virtue of the property,
 - (b) an entry being made in the register in relation to the charge, or
 - (c) the person being liable to pay in respect of the charge.
- (3) The authorities are—
- (a) a county council,
 - (b) a district council,
 - (c) a London borough council,
 - (d) the Common Council,
 - (e) a metropolitan county police authority, and
 - (f) the Northumbria Police Authority.

22 Administration and penalties.

- (1) Schedule 2 below (which contains provisions about administration, including collection) shall have effect.
- (2) Schedule 3 below (which contains provisions about civil penalties) shall have effect.
- (3) Schedule 4 below (which contains provisions about the recovery of sums due, including sums due as penalties) shall have effect.

23 Appeals.

- (1) A person aggrieved by any of the matters mentioned in subsection (2) below may appeal to a valuation and community charge tribunal established under Schedule 11 below.
- (2) The matters are—
 - (a) the fact that the person is or is not at any time entered in a charging authority's register as subject to a community charge of the authority,
 - (b) the contents of any item which is contained in a charging authority's register and relates to a charge to which the person is there shown as subject at any time,
 - (c) any designation of an individual as a certification officer under regulations under section 30 below,
 - (d) the fact that such a designation has not been revoked,
 - (e) any estimate, made for the purposes of regulations under Schedule 2 below, of the amount the person is liable to pay in respect of a charging authority's community charge,
 - (f) any designation of an individual as a responsible individual under regulations under Schedule 2 below,
 - (g) the fact that such a designation has not been revoked,
 - (h) the imposition of a penalty on the person under Schedule 3 below,
 - (i) the fact that a relevant dwelling has been designated under section 5 above, and
 - (j) the fact that a designation of a relevant dwelling under that section has not been revoked under that section.

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- (3) Subsection (2)(e) above shall not apply where the grounds on which the person concerned is aggrieved fall within such category or categories as may be prescribed by the Secretary of State by regulations.
- (4) Where a penalty is imposed on a person under Schedule 3 below, and he alleges that there is no power in the case concerned to impose a penalty of the amount imposed, he may appeal under subsections (1) and (2)(h) above against the imposition.
- (5) In subsection (2)(i) above “relevant dwelling” means a building, or part of a building, in respect of which the person would be subject to an authority’s collective community charge if the designation were valid.
- (6) In subsection (2)(j) above “relevant dwelling” means a building, or part of a building, in respect of which the person would cease to be subject to an authority’s collective community charge if the revocation were made.

Modifications etc. (not altering text)

C5 S. 23(2)(e) excluded by S.I. 1989/438, reg. 25

24 Appeals: preliminary steps.

- (1) No appeal may be made under section 23 above unless—
 - (a) the aggrieved person serves a written notice under this section, and
 - (b) one of the conditions mentioned in subsection (4) below is fulfilled.
- (2) A notice under this section must be served on—
 - (a) the charging authority concerned, where the grievance relates to an estimate mentioned in section 23(2)(e) above or to the imposition of a penalty by a charging authority;
 - (b) the community charges registration officer concerned, in any other case.
- (3) A notice under this section must state the matter by which and the grounds on which the person is aggrieved.
- (4) The conditions are that—
 - (a) the aggrieved person is notified in writing, by the authority on which or officer on whom he served the notice, that the authority or officer believes the grievance is not well founded, but the person is still aggrieved;
 - (b) the aggrieved person is notified in writing, by the authority on which or officer on whom he served the notice, that steps have been taken to deal with the grievance, but the person is still aggrieved;
 - (c) the period of 2 months, beginning with the date of service of the aggrieved person’s notice, has ended without his being notified under paragraph (a) or (b) above.
- (5) Where a notice under this section is served on an authority or officer, it or he shall—
 - (a) consider the matter to which the notice relates;
 - (b) include in any notification under subsection (4)(a) above reasons for the belief concerned;
 - (c) include in any notification under subsection (4)(b) above a statement of the steps taken.

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25 Death.

- (1) The Secretary of State may make such regulations as he sees fit to deal with any case where a person dies and at any time before his death—
 - (a) he was (or is alleged to have been) subject to a charging authority’s community charge,
 - (b) he was (or is alleged to have been) liable to pay an amount under section 9 above,
 - (c) he was (or is alleged to have been) liable, as spouse or manager, under section 16 or 17 above, or
 - (d) a penalty was imposed on him under Schedule 3 below.
- (2) Nothing in the following provisions of this section shall prejudice the generality of subsection (1) above.
- (3) The regulations may provide that where before his death a sum has become payable by the deceased but has not been paid his executor or administrator shall be liable to pay the sum and may deduct out of the assets and effects of the deceased any payments made (or to be made).
- (4) The regulations may provide that where before his death a sum in excess of his liability has been paid (whether the excess arises because of his death or otherwise) and has not been repaid or credited his executor or administrator shall be entitled to the sum.
- (5) The regulations may provide for the recovery of any sum which is payable under the regulations and is not paid.
- (6) The regulations may provide that proceedings (whether by way of appeal under section 23 above or otherwise) may be instituted, continued or withdrawn by the deceased’s executor or administrator.

26 Community charges registration officer.

- (1) There shall be a community charges registration officer for each charging authority.
- (2) The registration officer for a district council, a London borough council or the Council of the Isles of Scilly shall be the person having responsibility for the administration of its financial affairs under section 151 of the ^{M1}Local Government Act 1972.
- (3) The registration officer for the Common Council shall be the [^{F15}person having responsibility for the administration of certain of the financial affairs of the Council under section 6(1) of the Local Government and Housing Act 1989].
- (4) A charging authority shall provide the registration officer with such staff, accommodation and other resources as are sufficient to allow his functions under this Part to be exercised.

Textual Amendments

F15 Words substituted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 7](#)

Marginal Citations

M1 [1972 c. 70.](#)

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[^{F16}**26A Registration officer: information.**

- (1) Subsection (2) below applies where—
 - (a) the Secretary of State serves a notice on a registration officer for a charging authority requiring him to supply to the Secretary of State information specified in the notice,
 - (b) the information is required by the Secretary of State for a purpose other than that of carrying out his functions under this Act, and
 - (c) the information is not personal information.
- (2) The officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the registration officer; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.]

Textual Amendments

F16 S. 26A inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, [Sch. 5 para. 8](#)

27 Default powers as to registers.

- (1) If it appears to the Secretary of State that a charging authority's register does not contain items in relation to all community charges of the authority, the Secretary of State may direct the registration officer or the authority (or both) to supply the Secretary of State with such information as he considers necessary to enable him to decide whether his belief is well founded and what action (if any) he should take under subsection (3) below.
- (2) A direction under subsection (1) above—
 - (a) must specify the information to be provided and the period within which it is to be provided;
 - (b) may be amended by another direction under subsection (1) above;
 - (c) may be revoked by a direction under this paragraph.
- (3) If the period specified in a direction under subsection (1) above ends (whether or not the direction has been complied with) and it still appears to the Secretary of State as mentioned in that subsection, he may direct the officer or the authority (or both) to take such steps as the Secretary of State considers appropriate to secure that the register contains items in relation to as many of the authority's community charges as practicable; and the steps may involve conducting canvasses or otherwise.
- (4) A direction under subsection (3) above—
 - (a) must specify the steps to be taken and the period within which they are to be taken;
 - (b) may include a requirement to make a report or periodic reports to the Secretary of State as to what steps have been taken and the results of taking them;
 - (c) must, if a requirement is included under paragraph (b) above, specify the period within which any report is to be made;

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- (d) may be amended by another direction under subsection (3) above (but without the need for a further direction under subsection (1) above);
- (e) may be revoked by a direction under this paragraph.

28 Default powers as to resources.

- (1) If it appears to the Secretary of State that a charging authority has failed to comply with section 26(4) above he may direct the authority to supply him with such information as he considers necessary to enable him to decide whether his belief is well founded and what action (if any) he should take under subsection (3) below.
- (2) A direction under subsection (1) above—
 - (a) must specify the information to be provided and the period within which it is to be provided;
 - (b) may be amended by another direction under subsection (1) above;
 - (c) may be revoked by a direction under this paragraph.
- (3) If the authority purports to comply with a direction under subsection (1) above or the period specified in the direction ends without its purporting to comply and (in either case) it still appears to the Secretary of State as mentioned in that subsection, he may direct the authority to provide the registration officer with such staff, accommodation and other resources as the Secretary of State considers sufficient to allow the officer's functions under this Part to be exercised.
- (4) A direction under subsection (3) above—
 - (a) must specify the staff, accommodation and other resources the authority is to provide under the direction and the period within which it is to provide them;
 - (b) may include a requirement to make a report or periodic reports to the Secretary of State as to what steps have been taken to comply with the requirement included under paragraph (a) above and the results of taking them;
 - (c) must, if a requirement is included under paragraph (b) above, specify the period within which any report is to be made;
 - (d) may be amended by another direction under subsection (3) above (but without the need for a further direction under subsection (1) above);
 - (e) may be revoked by a direction under this paragraph.

29 Rights of electoral registration officers.

For the purpose of exercising his functions the electoral registration officer for any area in England and Wales may inspect the register of any charging authority.

General

30 Students.

- (1) For the purposes of this Part a person shall be treated as undertaking a full-time course of education on a particular day if (and only if) he fulfils such conditions as may be prescribed by regulations made by the Secretary of State.

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- [^{F17}(1A) For the purposes of this Part a person shall be treated as undertaking a qualifying course of education on a particular day if (and only if) he fulfils such conditions as may be prescribed by regulations made by the Secretary of State.]
- (2) [^{F18}Regulations under this section] may include provision that—
- (a) as regards any educational establishment of a prescribed description an individual (to be called a certification officer) may be designated by the appropriate registration officer, or otherwise identified, in accordance with prescribed rules;
 - (b) a certification officer shall at a prescribed time supply to a person who is pursuing or is about to pursue a course at the establishment, and who is of a prescribed description, a certificate in a prescribed form and containing prescribed particulars;
 - (c) conditions prescribed under subsection (1) [^{F19}or (1A)] above shall include a condition as to the possession of such a certificate;
 - (d) failure to supply a certificate to a person in accordance with the regulations is actionable by the person concerned as a breach of statutory duty.
- (3) [^{F20}Regulations under subsection (1) above] shall include a statement of what courses constitute, in the Secretary of State’s opinion, full-time courses of nursing education; but this is without prejudice to the power to provide, or not to provide, that a person undertaking such a course is to be treated as undertaking a full-time course of education for the purposes of this Part.
- [^{F21}(3A) Regulations under subsection (1A) above must be so framed that undertaking a course of higher education is not treated as undertaking a qualifying course of education for the purposes of this Part.]
- (4) [^{F22}Regulations under this section] may include provision allowing or requiring the appropriate registration officer to revoke a designation of an individual as a certification officer.
- (5) “The appropriate registration officer” means the registration officer for such charging authority as may be prescribed as regards the educational establishment concerned.
- [^{F23}(6) A course of higher education is a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.]

Textual Amendments

- F17** S. 30(1A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 9(2)
- F18** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 9(3)(a)
- F19** Words inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 9(3)(b)
- F20** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 9(4)
- F21** S. 30(3A) inserted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 9(5)
- F22** Words substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, Sch. 5 para. 9(6)

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F23 S. 30(6) inserted by [Local Government and Housing Act 1989 \(c. 42, SIF 81:1\)](#), s. 139, **Sch. 5 para. 9(7)**

31 Interpretation.

- (1) This section applies for the purposes of this Part.
- (2) References to the register, in relation to a charging authority, are to its community charges register.
- (3) References to anything shown in a register on a day are references to what is shown for the day (including what is shown by virtue of a retrospective entry).
- (4) References to the registration officer, in relation to a charging authority, are to the community charges registration officer for the authority.
- (5) The residential address of a person who is a company is the address of the company's registered office.
- (6) References to a building include references to a chalet or hut.
- (7) Whether anything is a caravan at a particular time shall be construed in accordance with Part I of the ^{M2}Caravan Sites and Control of Development Act 1960.
- (8) If at a particular time a person has no fixed abode (in England and Wales or elsewhere) he shall at that time be treated as having his sole or main residence in the place where he is at the time.
- (9) Section 2(6) above shall not apply to a person to whom subsection (8) above applies at the time concerned.
- (10) The Secretary of State may make regulations containing rules for ascertaining what is to be treated as the greater or greatest part of premises or a building ^{F24} . . .
- (11) Nothing in a private or local Act passed before this Act shall prevent a person being subject to a community charge or being liable to pay anything in respect of a community charge or anything by way of contribution in respect of a collective community charge.

Textual Amendments

F24 Words in s. 31(10) repealed (retrospectively) by [Caravans \(Standard Community Charge and Rating\) Act 1991 \(c. 2\)](#), s. 1(1)(3)

Marginal Citations

M2 1960 c. 62.

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

Local Government Finance Act 1988, Part I is up to date with all changes known to be in force on or before 02 July 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.