

Status: Point in time view as at 21/03/1991.

Changes to legislation: Local Government Finance Act 1988, SCHEDULE 1 is up to date with all changes known to be in force on or before 06 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. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 2.

PERSONAL COMMUNITY CHARGE: EXEMPTION

Persons in detention

- 1 (1) A person is an exempt individual on a particular day if at any time on the day—
- (a) he is detained in a prison, a hospital or any other place by virtue of an order of a court to which sub-paragraph (2) below applies,
 - (b) he is detained under paragraph 2 of Schedule 3 to the ^{M1}Immigration Act 1971 (deportation),
 - (c) he is detained under section 136 of the ^{M2}Mental Health Act 1983 (detention in place of safety), or
 - (d) he is detained under a warrant issued under the ^{M3}Repatriation of Prisoners Act 1984.
- (2) This sub-paragraph applies to the following courts—
- (a) a court in the United Kingdom, and
 - (b) a Standing Civilian Court established under the ^{M4}Armed Forces Act 1976.
- (3) If a person is temporarily discharged under section 28 of the ^{M5}Prison Act 1952, or temporarily released under rules under section 47(5) of that Act, for the purposes of sub-paragraph (1) above he shall be treated as detained.
- (4) Sub-paragraph (1) above does not apply where the person is detained under regulations made under paragraph 8 of Schedule 4 below.
- (5) Sub-paragraph (1) above does not apply where the person is detained under section 76 of the ^{M6}Magistrates' Courts Act 1980, or section 9 of the ^{M7}Criminal Justice Act 1982, for default in payment of a fine.
- (6) In sub-paragraph (1) above “order” includes a sentence, direction, warrant or other means of giving effect to the decision of the court concerned.
- (7) The Secretary of State may by order provide that a person is an exempt individual on a particular day if—
- (a) at any time on the day he is imprisoned, detained or in custody under the ^{M8}Army Act 1955, the ^{M9}Air Force Act 1955 or the Naval Discipline Act ^{M10}1957, and
 - (b) such conditions as may be prescribed are fulfilled.

Marginal Citations

M1 1971 c. 77.

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M2	1983 c. 20.
M3	1984 c. 47.
M4	1976 c. 52.
M5	1952 c. 52.
M6	1980 c. 43.
M7	1982 c. 48.
M8	1955 c. 18.
M9	1955 c. 19.
M10	1957 c. 53.

Visiting forces

- 2 (1) A person is an exempt individual on a particular day if at any time on the day he has a relevant association with a visiting force.
- (2) A visiting force, in relation to any particular time, is any body, contingent or detachment of the forces of a country to which any provision in Part I of the ^{M11}Visiting Forces Act 1952 applies at that time.
- (3) A person has, at any particular time, a relevant association with a visiting force if he has at that time such an association within the meaning of that Part.

Marginal Citations

M11 1952 c. 67.

International headquarters and defence organisations

- 3 (1) A person is an exempt individual on a particular day if at any time on the day he is a member of a headquarters or a dependant of such a member.
- (2) A headquarters, in relation to any particular time, is a headquarters or organisation designated at that time by an Order in Council under section 1 of the ^{M12}International Headquarters and Defence Organisations Act 1964.
- (3) A person is, at any particular time, a member of a headquarters if he is at that time such a member within the meaning of the Schedule to that Act.
- (4) A person is, at any particular time, a dependant of such a member if he is at that time such a dependant within the meaning of that Schedule.

Marginal Citations

M12 1964 c. 5.

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The severely mentally impaired

- 4 (1) A person is an exempt individual on a particular day if—
- (a) as regards the day he fulfils one or more of the conditions mentioned in sub-paragraph (2) below,
 - (b) at any time on the day he is severely mentally impaired, and
 - (c) he is stated to be severely mentally impaired at that time in a certificate of a registered medical practitioner.
- (2) The conditions are that—
- (a) he is entitled for the day to an invalidity pension under section 15 of the ^{M13}Social Security Act 1975;
 - (b) he is entitled for the day to a severe disablement allowance under section 36 of that Act;
 - (c) . . . ^{F1}
 - ^{F2}(d) he is entitled for the day to an invalidity pension under section 15 or 16 of the ^{M14}Social Security Pensions Act 1975;
 - (e) he is entitled for the day to an unemployability supplement under section 58 of the Social Security Act 1975;
 - (f) he is entitled for the day to an unemployability allowance under—
 - (i) article 18(1) of the Personal Injuries (Civilians) Scheme 1983, or
 - (ii) article 18(1) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983 (including that provision as applied, whether with or without modifications, by any other instrument).]
 - ^{F3}(g) he is entitled for the day to an attendance allowance under section 35 of the Social Security Act 1975;
 - (h) he would be entitled for the day to such an allowance but for the prescribed conditions as to residence or presence in Great Britain mentioned in subsection (1) of that section, or the requirement for a claim under subsection (4) of that section, or both of those matters;
 - (i) he is entitled for the day to an increase in the rate of his disablement pension under section 61 of that Act (increase where constant attendance needed);
 - (j) he is entitled for the day to a constant attendance allowance under—
 - (i) article 14 of the Personal Injuries (Civilians) Scheme 1983; or
 - (ii) article 14 of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983 (including that provision as applied, whether with or without modifications, by any other instrument).]
- ^{F4}(3) A person is severely mentally impaired if he has a severe impairment of intelligence and social functioning (however caused) which appears to be permanent.]
- (4) The Secretary of State may by order amend sub-paragraph (2) above as it has effect for the time being (whether by adding, deleting or amending conditions, or by any combination of those methods).
- (5) The Secretary of State may by order substitute another definition for the definition of severe mental impairment for the time being effective for the purposes of this paragraph.

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Textual Amendments

- F1** Sch. 1 para. 4(2)(c) repealed by S.I. 1990/462, **art. 2(1)(a)**
F2 Sch. 1 para. 4(2)(d)–(f) added by S.I. 1989/442, **art. 3**
F3 Sch. 1 para. 4(2)(g)–(j) added by S.I. 1990/462, **art. 2(1)(b)**
F4 Sch. 1 para. 4(3) substituted by S.I. 1990/462, **art. 2(2)**

Marginal Citations

- M13** 1975 c. 14.(113:1).
M14 1975 c. 60(113:1).

Children

- [^{F5} A person is an exempt individual on a particular day if the day falls within a week for which—
- (a) a person is entitled to child benefit in respect of the individual, or
 - (b) a person would be entitled to child benefit in respect of the individual but for paragraph 1(c) of Schedule 1 to the Child Benefit Act 1975.]

Textual Amendments

- F5** Sch. 1 para. 5 substituted by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 10(2)**

Students

- [^{F6} A person is an exempt individual on a particular day if—
- (a) the day falls within a period in which he is undertaking a full-time course of education, and
 - (b) on the day he is resident in Scotland or Northern Ireland for the purpose of undertaking the course.]

Textual Amendments

- F6** Sch. 1 paras. 6, 6A substituted for para. 6 by Local Government and Housing Act 1989 (c. 42, SIF 81:1), s. 139, **Sch. 5 para. 10(3)**

- 6A A person is an exempt individual on a particular day if—
- (a) he is aged under 20 on the day,
 - (b) the day falls within a period in which he is undertaking a qualifying course of education, and
 - (c) the course is not undertaken in consequence of an office or employment held by the person.

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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.

Hospital patients

- 8
- (1) A person is an exempt individual on a particular day if at any time on the day one or more of the following paragraphs applies to him—
 - (a) he is a patient who has his sole or main residence in a hospital;
 - (b) he is detained under Part II of the ^{M15}Mental Health Act 1983 in a hospital;
 - (c) he is detained under section 46, 47 or 48 of that Act in a hospital.
 - (2) “Hospital” means a health service hospital within the meaning of the ^{M16}National Health Service Act 1977.
 - (3) The Secretary of State may by order substitute another definition for the definition of hospital for the time being effective for the purposes of this paragraph.

Marginal Citations

M15 1983 c. 20.

M16 1977 c. 49.

Patients in homes

- 9
- (1) A person is an exempt individual on a particular day if at any time on the day one or each of the following paragraphs applies to him—
 - (a) he has his sole or main residence in a residential care home, nursing home, mental nursing home or hostel, and he is receiving care or treatment (or both) in the home or hostel;
 - (b) he is detained under Part II of the Mental Health Act 1983 in a mental nursing home.

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- (2) [^{F7}A residential care home is—
- (a) an establishment in respect of which registration is required under Part I of the ^{M17}Registered Homes Act 1984 or would be so required but for section 1(4) or (5)(j) of that Act;
 - (b) a building or part of a building in which residential accommodation is provided under section 21 of the ^{M18}National Assistance Act 1948 [^{F8}or paragraph 2(1)(a) of Schedule 8 to the ^{M19}National Health Service Act 1977]; or
 - (c) a building or part of a building in which residential accommodation is provided and which is run by the Abbeyfield Society, including all bodies corporate or unincorporate which are affiliated to that Society.]
- (3) A nursing home is anything which is a nursing home within the meaning of the Registered Homes Act 1984 or would be but for section 21(3)(a) of that Act.
- (4) A hostel is anything which falls within any definition of hostel for the time being prescribed by order made by the Secretary of State under this sub-paragraph.
- (5) A mental nursing home is anything which is a mental nursing home within the meaning of the Registered Homes Act 1984.
- (6) The Secretary of State may by order substitute another definition for any definition of a residential care home, nursing home or mental nursing home for the time being effective for the purposes of this paragraph.

Textual Amendments

F7 Definition substituted by [S.I. 1989/442, art. 4\(4\)\(5\)](#)

F8 Words repealed (*prosp.*) by [National Health Service and Community Care Act 1990 \(c. 19, SIF 113:2\)](#), ss. 66(2), 67(2), [Sch. 10](#)

Marginal Citations

M17 [1984 c. 23\(113:3\)](#).

M18 [1948 c. 29\(81:3\)](#).

M19 [1977 c. 49\(113:2\)](#).

Care workers

- 10 (1) A person is an exempt individual on a particular day if—
- (a) at any time on the day he is employed to provide care or support (or both) to another person or other persons, and
 - (b) such conditions as may be prescribed by regulations made by the Secretary of State are fulfilled.
- (2) Without prejudice to the generality of sub-paragraph (1)(b) above the conditions may—
- (a) require the person’s employer to be a charity or fulfil some other description;
 - (b) relate to the period for which he is employed or other factors concerning his employment;

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- (c) require his income for a prescribed period (which contains the day concerned) not to exceed a prescribed amount;
- (d) require his capital not to exceed a prescribed amount;
- (e) require him to be resident in prescribed premises;
- (f) require him not to exceed a prescribed age;
- (g) require the other person or persons to fulfil a prescribed description (whether relating to age, disablement or otherwise).

Residents of certain Crown buildings

- 11 (1) A person is an exempt individual on a particular day if at any time on the day he has his sole or main residence in a building which on the day concerned is designated under this paragraph.
- (2) The Secretary of State may designate a building under this paragraph if at the time of designation the first and second conditions are fulfilled.
- (3) The first condition is that—
- (a) the Crown has a freehold interest in the whole building and it is not subject (as a whole) to a single leasehold interest, or
 - (b) the Crown has an interest in the whole building under a lease or underlease and it is not subject (as a whole) to a single inferior leasehold interest.
- (4) The second condition is that in the Secretary of State's opinion the building is used wholly or mainly as the sole or main residence of individuals, and in his opinion most or all of them—
- (a) reside there for short periods, or
 - (b) should in the interests of national security not be registered as subject to a personal community charge.
- (5) The Secretary of State shall revoke a designation under this paragraph if the first or second condition ceases to be fulfilled.
- (6) A designation under this paragraph shall take effect at the beginning of the day following that on which it is made, and shall cease to have effect at the end of the day (if any) on which it is revoked.
- (7) The Crown has an interest in a building if the interest belongs to Her Majesty in right of the Crown or of the Duchy of Lancaster, or belongs to the Duchy of Cornwall or a government department, or is held for the purposes of a government department.

Residents of certain other dwellings

- 12 A person is an exempt individual on a particular day if—
- (a) at any time on the day he has his sole or main residence in a designated dwelling in respect of which a person is shown in the register as subject on the day to a collective community charge of a charging authority, and
 - (b) the day does not fall within a period in which he is undertaking a full-time course of education.

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- 13 A person is an exempt individual on a particular day if at any time on the day he has his sole or main residence in a building falling within a description prescribed under section 5(3)(d) above.

Persons without fixed abodes

- 14 (1) A person is an exempt individual on a particular day if—
- (a) throughout the day he has no fixed abode in England and Wales or elsewhere, and
 - (b) at the end of the day the place of his sole or main residence does not consist of a building, caravan or residential boat.
- (2) A residential boat is a boat which is designed or adapted for human habitation.

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