

# Local Government Finance Act 1988

## **1988 CHAPTER 41**

## PART I

#### COMMUNITY CHARGES

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.

#### **Status:**

Point in time view as at 01/02/1991. This version of this provision has been superseded.

#### **Changes to legislation:**

Local Government Finance Act 1988, Section 7 is up to date with all changes known to be in force on or before 17 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.