

STATUTORY INSTRUMENTS

1990 No. 2

**The Personal Community Charge
(Relief) (England) Regulations 1990**

PART III

RATES RELATED RELIEF: TWO OR MORE RESIDENT CHARGEPAYERS

Eligible persons and available relief

11. In this Part—

“eligible persons” means any two or more persons who comply with regulation 5(1)(a) and (b) by virtue of the same residence or more residences which are related;

“the relief available” means, as respects any eligible person, —

(i) for the chargeable year beginning 1st April 1990, the product of the formula

$$\frac{2 \times C - [(RV \times ARP) + \underline{\pounds 156}]}{E}$$

(ii) for the chargeable year beginning 1st April 1991, the product of the formula

$$\frac{2 \times C - [(RV \times ARP) + \underline{\pounds 156}] - \underline{\pounds 13}}{E}$$

(iii) for the chargeable year beginning 1st April 1992, the product of the formula

$$\frac{2 \times C - [(RV \times ARP) + \underline{\pounds 156}] - \underline{\pounds 26}}{E}$$

where

C, RV and ARP have the same meaning as in regulation 6(2); and E equals the number of eligible persons.

Entitlement to relief

12.—(1) Subject to regulations 13 and 14, the amount which each of the eligible persons is liable to pay in respect of a personal community charge of the authority to whose personal community charge he is subject as mentioned in regulation 5(1)(a) shall (unless the relief available is a negative amount) be calculated as if the charging authority had set for each of the three years mentioned in regulation 11(1) a charge equal to its set charge less the relief available for him for the year in question.

(2) Paragraph (1) does not apply to a person as respects the year beginning 1st April 1991 unless the calculation under this regulation resulted in a reduction in his liability for the preceding year or as respects the year beginning 1st April 1992 unless the calculations under this regulation resulted in a reduction in his liability for the two preceding years.

Exceptions

13.—(1) Subject to paragraph (2), regulation 8(1) applies in relation to regulation 12 as it applies in relation to regulation 6; and regulation 12 does not apply to a person if Part IV of these Regulations applies to him.

(2) Regulation 8(1) applies in relation to this Part and persons who are a married or unmarried couple within the meaning of section 20(11) of the Social Security Act 1986 as if it referred to a reduction in their liabilities, their joint entitlement to community charge benefit and reductions which are together greater.

Termination of relief

14.—(1) The operation of regulation 12 in relation to an eligible person is not affected by the fact that on or after 1st April 1990 another person becomes, or ceases to be, subject to a personal community charge by virtue of the same residence as that person or a related residence.

(2) Regulation 9(2) to (4) applies in relation to regulation 12 as it applies in relation to regulation 6.

(3) Regulation 10 applies in relation to this Part as it applies in relation to Part II.