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STATUTORY INSTRUMENTS

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**1990 No. 421**

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

**PART III**

Rates related relief: two or more personal community charge payers

**Persons eligible for relief**

**13.**—(1) In this Part, an “eligible person” means, subject to paragraph (2) and to regulation 16, a person if—

- (a) on 1st April 1989, he was solely or mainly resident in the area of a local authority;
- (b) on that date, he was liable to pay the personal community charge determined by that local authority in respect of the financial year 1989-90;
- (c) on that date, there was another person or there were other persons –
  - (i) who was or were solely or mainly resident at the address of the dwellinghouse specified in the register as having been his sole or main residence on that date; and
  - (ii) who was or were liable to pay the personal community charge on that date;
- (d) he and the other person or persons referred to in subparagraph (c) above had been solely or mainly resident in that dwellinghouse immediately prior to 1st April 1989;
- (e) the condition specified in paragraph (2) or, as the case may be, paragraph (3), of regulation 7 was fulfilled and, for this purpose, any reference in those paragraphs to the dwellinghouse referred to in regulation 7(1)(c) shall be construed as a reference to the dwellinghouse referred to in subparagraph (c) above.

(2) A person shall not be an eligible person under this Part if he is an eligible person under Part IV.

**Amount of relief in the case of the islands personal community charge**

**14.**—(1) Subject to paragraph (3) and regulation 16, in the case where the dwellinghouse referred to in regulation 13(1)(c) is situated in the area of an islands council, the amount which an eligible person is or was liable to pay in respect of the islands personal community charge in respect of any of the prescribed financial years shall (unless the product of the relevant formula is a negative amount) be calculated as if the islands council had determined—

- (a) for the financial year 1989-90, a personal community charge equal to its personal community charge for that year less the product of the formula set out in paragraph (2)(a);
- (b) for the financial year 1990-91, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(b); and
- (c) for the financial year 1991-92, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(c).

(2) The formulae referred to in paragraph (1) are—

$$(a) \frac{2C - (R + \pounds156)}{E};$$

;

$$(b) \frac{2C - (R - \pounds156)}{E} - \pounds13;$$

;

$$(c) \frac{2C - (R - \pounds156)}{E} \pounds26;$$

;

and, for this purpose—

- (i) C and R shall be construed in accordance with regulation 7(2)(a) and (b), as read with regulation 13(1)(e); and
- (ii) E is the number of persons who were, on 1st April 1989, solely or mainly resident in the dwellinghouse and liable to pay the personal community charge.

(3) Paragraph (1)(b) does not apply to an eligible person unless the calculation under paragraph (1)(a) resulted in a reduction in his liability, and paragraph (1)(c) does not apply to a person unless the calculation under paragraph (1)(a) and (b) both resulted in a reduction in his liability.

#### **Amount of relief in the case of the regional personal community charge**

15.—(1) Subject to paragraph (3) and regulation 16, in the case where the dwellinghouse referred to in regulation 13(1)(c) is situated in the area of a regional council, the amount which an eligible person is or was liable to pay in respect of the regional personal community charge in respect of any of the prescribed financial years shall (unless the product of the relevant formula is a negative amount) be calculated as if the regional council had determined—

- (a) for the financial year 1989-90, a personal community charge equal to its personal community charge for that year less the product of the formula set out in paragraph (2)(a);
- (b) for the financial year 1990-91, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(b); and
- (c) for the financial year 1991-92, a personal community charge equal to its set personal community charge for that year less the product of the formula set out in paragraph (2)(c).

(2) The formulae referred to in paragraph (1) are—

$$(a) \frac{2C - (R - \pounds156)}{E};$$

;

$$(b) \frac{2C - (R + \pounds156)}{E} - \pounds13;$$

;

$$(c) \frac{2C - (R + \pounds156)}{E} - \pounds26;$$

;

where—

- (i) C and R shall be construed in accordance with regulation 7(3), as read with regulation 13(1)(e); and
- (ii) E is the number of persons who were, on 1 April 1989, solely or mainly resident in the dwellinghouse and liable to pay the personal community charge.

(3) Paragraph (1)(b) does not apply to an eligible person unless the calculation under paragraph (1)(a) resulted in a reduction in his liability, and paragraph (1)(c) does not apply to a person unless the calculations under paragraph (1)(a) and (b) both resulted in a reduction in his liability.

### **Adjustment in amount of relief**

**16.**—(1) Regulations 14 and 15 shall not apply to reduce the amount which an eligible person is or was liable to pay in respect of the personal community charge for any time if the reduction in his liability would occasion a reduction, which is greater, in the amount of the community charge rebate or benefit to which he is or was entitled in relation to that time.

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

(3) The operation of regulation 14 or 15 in relation to an eligible person is not affected by any increase or decrease, after 1st April 1989, in the number of persons who are solely or mainly resident in the dwellinghouse and liable for the personal community charge.

### **Termination of relief**

**17.** Regulation 11 applies in relation to this Part as it applies in relation to Part II but as if there was substituted for any reference to –

- (a) regulations 8 and 9, a reference to regulations 14 and 15; and
- (b) regulation 7(1)(c), a reference to regulation 13(1)(c).

### **Local government boundary changes**

**18.** Regulation 12 applies in relation to this Part as it applies in relation to Part II but as if there was substituted for the reference to regulations 8 and 9 a reference to regulations 14 and 15.

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(1) 1986 c. 50; section 20(11) was amended by the Local Government Finance Act 1988 (c. 41), Schedule 10, paragraph 2.