
STATUTORY INSTRUMENTS

1991 No. 230

**COMMUNITY CHARGES,
ENGLAND AND WALES**

**The Personal Community Charge
(Reductions) (England) Regulations 1991**

<i>Made</i>	- - - -	<i>14th February 1991</i>
<i>Laid before Parliament</i>		<i>14th February 1991</i>
<i>Coming into force</i>	- -	<i>15th February 1991</i>

The Secretary of State, in exercise of the powers conferred on him by sections 13A, 140(4), 143(1) and (2) and 146(6) of, and paragraph 2 of Schedule 2 to, the Local Government Finance Act 1988⁽¹⁾ and of all other powers enabling him in that behalf, hereby makes the following Regulations:

**PART I
GENERAL**

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Personal Community Charge (Reductions) (England) Regulations 1991 and shall come into force on 15th February 1991.

(2) These Regulations extend only to England.

Interpretation, etc.

2.—(1) In these Regulations, except insofar as the context otherwise requires—

“the Act” means the Local Government Finance Act 1988;

“scheme charge” and “assumed rate poundage” mean respectively, in relation to any charging authority, the scheme charge and the assumed rate poundage specified in relation to that authority in a report made in accordance with regulation 4(1);

“chargeable year” means a financial year prescribed by regulation 3;

(1) 1988 c. 41: section 13A is inserted by paragraph 5 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

“the original Regulations” means the Personal Community Charge (Relief) (England) Regulations 1990(2);

“relevant day” means the day on which these Regulations come into force;

“set charge” means the amount set by the relevant authority for its personal community charge for its area for the relevant year under Part II of the Act or any substitute amount so set or, where the authority has set different amounts for different areas, the amount applicable in the case of the chargepayer concerned, apart from these Regulations;

references to a hereditament which is or includes a residence include a reference to a hereditament which is a mooring for a boat on which a person resides or land on which a residential caravan is stationed;

and for the purposes of these Regulations, two or more residences are related residences if on 31st March 1990 they formed part of the same hereditament.

(2) The Schedule hereto has effect to define “rateable value”.

(3) These Regulations apply whether the liability of a person to pay an amount to an authority in respect of a personal community charge arises under section 12 of the Act or that section read with section 13.

(4) Where at a time when a charging authority proposes to issue a demand for an amount estimated or calculated as mentioned in regulation 16(3) of the Community Charges (Administration and Enforcement) Regulations 1989(3) a rateable value which is by virtue of Part II, III or V hereof relevant to that estimate or calculation cannot be finally determined, the charging authority may make the estimate or calculation by reference to its estimate of that value.

(5) Where on 31st March 1990 premises which constitute the sole or main residence of a person were situated in the area of more than one charging authority and so formed two or more hereditaments, references in these Regulations to the hereditament which comprised or included the sole or main residence of that person are references to those hereditaments; and, accordingly, for the purposes of Parts II, III and V hereof the product of the calculation $RV \times ARP$ shall, in such a case, be the aggregate of the amounts produced by multiplying the rateable value of each of the hereditaments by the assumed rate poundage for the charging authority in whose area it lay.

Prescribed years

3. The chargeable financial years beginning 1st April 1991 and 1st April 1992 are prescribed as the years for which these Regulations apply.

Report by the Secretary of State

4.—(1) The Secretary of State shall before 28th February 1991 specify for each charging authority in a report a scheme charge and an assumed rate poundage for the purposes of these Regulations.

(2) The report mentioned in paragraph (1) shall be laid before the House of Commons.

Continued effect of the original Regulations, etc.

5.—(1) The original Regulations and regulation 2 of the Personal Community Charge (Relief) (England) (Amendment) Regulations 1990(4) shall have effect only in relation to personal community charges for the chargeable financial year beginning 1st April 1990.

(2) S.I. 1990/2, amended by S.I. 1990/402.

(3) S.I. 1989/438; regulation 16 was amended by S.I. 1989/2274/1990/711 and 1991/140.

(4) S.I. 1990/402.

(2) In relation to a chargeable year, paragraph 7(1)(h) of Schedule I to the Community Charges (Administration and Enforcement) Regulations 1989(5) shall have effect as if for the reference to the original Regulations there were substituted a reference to these Regulations.

Eligibility under more than one Part

6. Where a person is an eligible person for the purposes of more than one Part of these Regulations, he shall only be entitled to a reduction under whichever of those Parts results in the greatest reduction in the amount of the personal community charge he would pay apart from these Regulations.

PART II

RATES RELATED REDUCTIONS: ONE RESIDENT CHARGEPAYER

Persons to whom Part II applies

7. Subject to regulation 6, a person is an eligible person for the purposes of this Part if—
- (a) on the relevant day he is shown in a charging authority's register as subject on 31st March 1990 to a personal community charge of the authority by reason of his residence in the authority's area;
 - (b) no other person is so shown in respect of the same residence or a related residence; and
 - (c) subject to regulations 11(3) and 12, he is on the relevant day subject to a personal community charge of the charging authority to whose charge he was subject on 31st March 1990 by virtue of the same residence.

Calculation of, and entitlement to, reduction

8.—(1) Subject to paragraphs (3) to (5) and regulations 9 to 12, the amount which an eligible person 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 7(c) shall (unless the product of the relevant formula is a negative amount) be calculated as if the authority had set a charge equal to its set charge less the product of the formula set out in paragraph (2).

(2) The formula is—

$$C - [(RV \times ARP) + £104]$$

where—

C is the scheme charge of the relevant charging authority, or, if lower, its set charge for the chargeable year beginning 1st April 1991;

RV is the rateable value of the hereditament which was, or included, the residence by reference to which the person concerned was subject to the relevant authority's personal community charge on 31st March 1990; and

ARP is the assumed rate poundage for the relevant authority.

(3) In the case of an eligible person whose sole or main residence is, or is part of, a hereditament in respect of which

- (a) relief was given under section 40(1) of the General Rate Act 1967(6) for a period ending no earlier than 31st March 1990; or
- (b) a reduction or remission of rates was granted under section 40(5) of that Act for such a period as is mentioned in sub-paragraph (a),

paragraph (1) shall apply as if the reference to the formula set out in paragraph (2) were a reference to the formula set out in paragraph (4).

- (4) The formula is—

$$C - [W - £104]$$

where C has the same connotation as in paragraph (2) and W is the product of the formula—

$$RV \times ARP \times Y$$

where

RV and ARP have the same connotations as in paragraph (2) and Y is the amount, expressed as a percentage, of the rates which, in consequence of relief given, or a reduction or remission granted, under section 40 (relief for charitable and other organisations) of the General Rate Act 1967, were chargeable for the financial year ending 31st March 1990 in respect of that hereditament, or where they were wholly remitted, 0.

(5) This regulation does not apply to a person in the chargeable year beginning 1st April 1992 unless his liability was reduced under this regulation in respect of the chargeable year beginning 1st April 1991 or would have been so reduced but for regulation 6 or 10.

Special provision: deaths and exemption of other occupiers

9.—(1) his regulation applies to a person in whose case regulation 7 (death or exemption of other occupiers in March 1990) of the original Regulations applied so that the applicable formula under regulation 6 of those Regulations for the financial year ending 31st March 1991 was—

$$\frac{2 \times C - [(RV \times ARP) + £156]}{1 + F}$$

- (2) Where this regulation applies, regulation 8(1) shall have effect—
 - (a) in a case to which paragraph (3) of that regulation applies, with the substituted formula set out in paragraph (3) below;
 - (b) in any other case, with the substituted formula set out in paragraph (4) below.
- (3) The substituted formula is—

$$\frac{2 \times C - (W + £104)}{1 - F}$$

where

C has the same connotation as in regulation 8(2), F has the same value as in the formula mentioned in paragraph (1) in the case of the person concerned, and W has the same connotation as in regulation 8(4).

- (4) The substituted formula is—

(6) 1967 c. 9; by virtue of section 117 of the Local Government Finance Act 1988, the 1967 Act ceased to have effect on 1st April 1990. Section 40 (and other provisions) were saved for limited purposes by the General Rate Act 1967 and Related Provisions (Savings and Consequential Provision) Regulations 1990 (S.I. 1990/777).

$$\frac{2 \times C}{1 + F} - \frac{[(RV \times ARP) + 104]}{1 + F}$$

where

C, RV and ARP have the same connotations as in regulation 8(2) and F has the same value as in the formula mentioned in paragraph (1) in the case of the person concerned.

Exceptions

10. Regulation 8 shall not apply to reduce the liability of an eligible person to pay an amount in respect of a personal community charge for any day if the reduction in his liability would occasion a reduction, which is greater, in the amount of community charge benefit to which he is entitled under the Social Security Act 1986(7) in relation to that day.

Termination of reduction

11.—(1) The operation of regulation 8 is not affected by the fact that on or after 1st April 1990 but before the relevant day another person became subject to a personal community charge by virtue of the same residence as the eligible person or a related residence, or by the fact that another person becomes so subject on or after the relevant day.

(2) Subject to paragraph (3), regulation 8—

- (a) does not apply in the case of a person who became subject to a personal community charge by virtue of a different residence in the period beginning with 1st April 1990 and ending with 31st March 1991; and
- (b) ceases to apply in the case of any other person who becomes subject to a personal community charge by virtue of a different residence on or after 1st April 1991, from the date on which he becomes so subject.

(3) Where on or after 1st April 1990 but before the relevant day an eligible person has become subject to a different personal community charge of the same charging authority by virtue of any of the circumstances described in paragraph (4) or on or after the relevant day becomes so subject by virtue of any of those circumstances, regulation 8 shall apply or, as the case may be, continue to apply, to him until he becomes subject to a personal community charge by virtue of a further residence otherwise than in those circumstances.

In this paragraph, “further residence” does not include the residence by virtue of which the person concerned was subject to a charge as mentioned in regulation 7(a).

(4) The circumstances mentioned in paragraph (3) are—

- (a) that his existing residence has become uninhabitable by reason of fire, storm, flood or other cause or that it is proposed to carry out major works by way of repair or renovation which make it unreasonable to remain in residence while those works are carried out; or
- (b) that the residence is acquired compulsorily.

Local government boundary changes

12.—(1) Where on or after 1st April 1990 but before the relevant day an eligible person became subject to the personal community charge of another charging authority solely in consequence of an order under Part IV of the Local Government Act 1972(8) (changes in local government areas) or where on or after the relevant day such a person becomes so subject, this Part applies to him as if that

(7) 1986 c. 50.

(8) 1972 c. 70.

other charging authority had at all material times been the authority to whose personal community charge he and all other relevant persons were subject: save that for the purpose of calculating the amount of any reduction to which that person is entitled, the assumed rate poundage shall continue to be that specified for the previous charging authority.

(2) Where an eligible person becomes subject to the charge of another authority by virtue of such an order as is mentioned in paragraph (1) on or after the relevant day, paragraph (1) applies only as respects his eligibility for a reduction in relation to the day on which he becomes so subject and later days.

PART III

RATES RELATED REDUCTIONS: TWO OR MORE RESIDENT CHARGEPAYERS

Eligible persons and available reductions

13.—(1) For the purposes of this Part and subject to regulation 6—

a person is an eligible person if he is one of two or more persons who complied with regulation 7(a) (subject to charge on 31st March 1990) by virtue of the same residence or two or more residences which are related;

“the reduction available” means—

(a) as respects each of the eligible persons to whom paragraph (2) does not apply, the product of the formula—

$$\frac{2 \times C - (RV \times ARP) - \pounds 104}{E}$$

;

(b) as respects each of the eligible persons to whom paragraph (2) applies the product of the formula—

$$\frac{2 \times C - (W + \pounds 104)}{E}$$

where

C, RV and ARP have the same connotations as in regulation 8(2), W has the same connotation as in regulation 8(4) and E equals the number of persons who were eligible persons by virtue of the residence or residences in question.

(2) This paragraph applies to a person whose sole or main residence is, or is part of, a hereditament in respect of which one of the conditions set out in regulation 8(3) is satisfied.

Calculation of reduction

14.—(1) Subject to paragraph (2) and regulation 15, the amount which any eligible person is liable to pay in respect of a personal community charge of the authority to whose charge he was subject as mentioned in regulation 7(a) shall (unless the product of the formula is a negative amount) be calculated as if that charging authority had set a charge equal to its set charge less the amount of the reduction available in his case for the chargeable year in question.

(2) This regulation does not apply to a person in the chargeable year beginning 1st April 1992 unless his liability was reduced under this regulation in respect of the chargeable year beginning 1st April 1991 or would have been so reduced but for regulation 6 or 15.

Exceptions

15. Regulation 10 applies in relation to regulation 14 as it applies in relation to regulation 8: but in the case of persons who are a married or unmarried couple within the meaning of section 20(1) of the Social Security Act 1986⁽⁹⁾ (whether or not they are both eligible for a reduction under regulation 14) it so applies as if it referred to their liabilities, their joint entitlement to community charge benefit and reductions in the amount of such benefit which are together greater.

Termination of reduction

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

(2) Regulation 11(2) to (4) applies in relation to regulation 14 as it applies in relation to regulation 8.

(3) Regulation 12 applies in relation to this Part as it applies in relation to Part II.

PART IV

THE ELDERLY AND THE DISABLED

Persons to whom Part IV applies

17.—(1) Subject to regulation 6, a person is an eligible person for the purposes of this Part if—

- (a) he complies with regulation 7(a); and
- (b) he satisfies one of the three conditions set out in paragraph (2) below; and
- (c) an application was made by him or on his behalf to the charging authority in accordance with regulation 16 of the original Regulations or an application is so made for the purposes of this Part before 1st October 1991 or such later date as the charging authority may allow; and
- (d) he, or the person applying on his behalf, has properly declared that he is not a former ratepayer or the spouse of a former ratepayer; and
- (e) subject to regulation 19, he is on the relevant day subject to a personal community charge of the same charging authority to whose charge he was subject on 31st March 1990 by virtue of the same residence.

(2) The three conditions mentioned in paragraph (1) are that the person—

- (a) if a man, attained the age of 65 on or before 1st April 1990; or
- (b) if a woman, attained the age of 60 on or before that day; or
- (c) personally satisfied on that day the additional condition set out in paragraph 13 of Schedule 1 to the Community Charge Benefits (General) Regulations 1989⁽¹⁰⁾.

⁽⁹⁾ Section 20 was amended by paragraph 2 of Schedule 10 to the Local Government Finance Act 1988.

⁽¹⁰⁾ S.I. 1989/1321.

Calculation of amount payable

18.—(1) Subject to paragraph (2) and regulation 19, the amount which a person who is an eligible person for the purposes of this Part is liable to pay in respect of a personal community charge of the authority to whose charge he was subject as mentioned in regulation 7(a) shall be calculated as if that charging authority had set a charge equal to the product of the formula—

$$£104 + Z$$

where

Z equals any amount by which the set charge for the relevant year is higher than the scheme charge of the relevant authority.

(2) This regulation does not apply to a person in the chargeable year beginning 1st April 1992 unless his liability was reduced under this regulation in respect of the chargeable year beginning 1st April 1991 or would have been so reduced but for regulation 6.

Exceptions, etc.

19.—(1) Regulations 10 and 11(2) to (4) apply in relation to regulation 18 as they apply in relation to regulation 14.

(2) Regulation 12 applies, so far as relevant, in relation to this Part as it applies in relation to Part II.

Meaning of “former ratepayer” and “spouse”

20.—(1) In this Part “former ratepayer” means—

- (a) a person who paid any amount directly to the charging authority in respect of rates payable for the financial year ending 31st March 1990 for the hereditament which on that date was, or included, the sole or main residence by reference to which he was immediately before the end of that day subject to the relevant authority’s personal community charge;
- (b) in a case where such rates have not been paid in full, a person who is liable to pay the outstanding amount;
- (c) a person who paid an amount by way of an apportionment of those rates on the acquisition of an interest in the property which constituted or included that residence; or
- (d) a person who in respect of a period in the financial year ending 31st March 1990 paid in relation to his occupation of that residence, rent or sums analogous to rent under a lease or agreement which expressly or by implication provided that he was to pay to the landlord or other party an amount in respect of rates or which otherwise provided that he was not to be responsible for the payment of rates to the rating authority; and

“spouse of a former ratepayer” means a person who on 1st April 1990 was, in relation to such a ratepayer, his or her spouse within the meaning of section 16 of the Act:

But a person shall not be regarded as a former ratepayer, or the spouse of such a ratepayer, by virtue of sub-paragraph (d) if the relevant hereditament was exempt for rates for the financial year ending 31st March 1990 or if payment of rates in respect of that hereditament for that year was wholly remitted under section 40 of the General Rate Act 1967.

(2) For the purposes of paragraph (1), any payment made for the benefit of another by a person whose sole or main residence is not also that of the beneficiary shall be treated as made by the beneficiary except where the payment is made by an employer or previous employer for the benefit of an employee or former employee, or the spouse of an employee or a person who was an employee.

PART V

PERSONS IN SHELTERED ACCOMMODATION

Persons to whom Part V applies

21.—(1) Subject to regulation 6, a person is an eligible person for the purposes of this Part if on the relevant day—

- (a) he is shown in a charging authority's community charges register as subject on 31st March 1990 to a personal community charge of the authority by reason of his residence in the authority's area in accommodation which is sheltered accommodation; and
- (b) subject to regulation 24(1) and (2), he is also shown in that register as subject on the relevant day to such a charge by reason of his residence in such accommodation; and
- (c) he is such a person as is mentioned in paragraph (3).

(2) For the purposes of this Part accommodation is sheltered accommodation if—

- (a) it is particularly suitable, having regard to its location, size, design, heating systems and other features, for occupation by persons of pensionable age or physically disabled persons (but is not accommodation residence in which exempts a person from liability to pay a community charge by virtue of paragraph 9 of Schedule 1 to the Act); and
- (b) there is provided in or in connection with the accommodation, and wholly or mainly for the purposes of assisting those persons, special facilities consisting of or including—
 - (i) the services of a resident warden; or
 - (ii) the services of a non-resident warden and a system for calling him; or
- (c) it is intended for occupation by a person providing such services as are mentioned in subparagraph (b)(i).

(3) The persons mentioned in this paragraph are—

- (a) a person for whose occupation sheltered accommodation is particularly suitable;
- (b) a person who is a resident warden of sheltered accommodation;
- (c) a relative of such a resident warden residing with the warden as a member of the warden's family.

Calculation of reduction

22.—(1) Subject to paragraphs (2) and (3) and regulation 23, the amount which an eligible person is liable to pay in respect of a personal community charge of the charging authority to whose personal community charge he is subject in a chargeable year shall (unless the product of the formula is a negative amount) be calculated as if the authority had set a charge equal to the set charge less the product of the formula—

$$C - \left[\frac{RV \times ARP}{P} + £52 \right]$$

where C, RV and ARP have the same connotations as in regulation 8(2); and

P is the total number of persons shown in the charging authority's register on the relevant day as subject on 31st March 1990 to a personal community charge of the authority by reason of their residence in that or other sheltered accommodation which comprises or forms part of the relevant hereditament.

(2) In the case of an eligible person whose sole or main residence on 31st March 1990 was, or was part of, such a hereditament as is mentioned in regulation 8(3), paragraph (1) shall apply as if for the formula set out in that paragraph there were substituted the formula—

$$C \left[\frac{W - \text{£}52}{P} \right]$$

where

C has the same connotation as in regulation 8(2), W has the same connotation as in regulation 8(4) and P has the same connotation as in paragraph (1) above.

(3) This regulation does not apply to a person in the chargeable year beginning 1st April 1992 unless his liability was reduced under this regulation in respect of the chargeable year beginning 1st April 1991 or would have been so reduced but for regulation 6 or 23.

Exceptions, etc.

23. Regulation 10 applies in relation to regulation 22 as it applies in relation to regulation 14.

Termination of reduction

24.—(1) Regulation 11(2) to (4) applies in relation to regulation 21 as it applies in relation to regulation 8: save that references in paragraph (2) of regulation 11 to a different residence do not include references to sheltered accommodation in the area of the charging authority to whose personal community charge the person in question was subject on the relevant day.

(2) Regulation 12 applies in relation to this Part as it applies in relation to Part II.

PART VI

INFORMATION AND APPEALS

Provision of information

25. A charging authority may, for the purpose of considering whether any of Parts II to V of these Regulations applies to any person, by written notice request that person (and any person making an application for the purposes of Part IV on behalf of such a person) to furnish to the authority within such period, not being less than 21 days, as it may reasonably specify such information specified in the notice as it may reasonably request of that person to assist it in considering that question.

Decisions relating to community charge benefit

26. A charging authority which determines that regulation 10 applies in the case of a person shall furnish the person in question with a statement of the effect of that regulation and its reasons for deciding that it applies in his case.

Appeals

27.—(1) Where a charging authority makes a decision relating to the application or operation of these Regulations in relation to an individual, the authority shall if requested in writing by the person so affected, provide him with a written statement of its decision and the reasons for it; and any such statement shall be dated and shall be sent within 14 days from the date on which it is requested or as soon as is reasonably practicable thereafter.

(2) No appeal may be made to a valuation and community charge tribunal in respect of any decision of a charging authority relating solely to the application or operation of these Regulations: but a person aggrieved by such a decision may appeal to a Review Board established by the relevant charging authority under the Community Charge Benefits (General) Regulations 1989 (“the 1989 Regulations”).

Notice of appeal

28. An appellant shall give notice of appeal in writing to the Review Board.

Procedure for appeals

29.—(1) Regulations 70(2) to (9) and 71(4) and (5) of the 1989 Regulations shall apply with the necessary modifications for the purposes of an appeal under these Regulations as they apply for the purposes of a further review.

(2) A charging authority shall comply with any decision of its Review Board.

14th February 1991

Michael Heseltine
One of Her Majesty’s Principal Secretaries of
State

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE

RATEABLE VALUE

1. In the case of any hereditament other than one mentioned in paragraphs 2 or 3, “rateable value” means the rateable value as last shown in the valuation list for 1990 including, in the case of a hereditament occupied by or on behalf of the Crown, the amount entered pursuant to section 37 of the General Rate Act 1967; but disregarding (except in the case of a hereditament that is first occupied on or after 1st December 1989) any alteration of the list in pursuance of a proposal made on or after that date by a person other than the valuation officer.

2. In the case of a mixed hereditament, “rateable value” means that value as defined in paragraph 1 but less such amount as reflects the proportion which the valuation officer certifies to the charging authority for the purpose of transition to non-domestic rating under the Non-Domestic Rating (Transitional Period) Regulations 1990⁽¹¹⁾ as reasonably attributable to non-domestic use or the value which he otherwise notifies for the purposes of these Regulations as reflecting the rateable value of the domestic portion of the hereditament.

3.—(1) In the case of any hereditament in relation to which a rebate was granted under the Rating (Disabled Persons) Act 1978⁽¹²⁾ for the financial year ending 31st March 1990, “rateable value” means the notional rateable value by reference to which the rates payable for that year were calculated (or in a case falling within section 2(5) of that Act, a nil amount).

(2) No account shall be taken for the purposes of paragraph (1) of any additional rebate granted under paragraph 8 of Schedule 1 to the 1978 Act.

4. In this Schedule, terms used in the General Rate Act 1967 have the same meaning as in that Act.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the reduction in certain cases of the amount that a person is liable to pay by way of personal community charge.

These Regulations have effect in relation to personal community charges for the financial years beginning 1st April 1991 and 1st April 1992. They replace the Community Charge (Relief) (England) Regulations 1990 which have effect only in relation to personal community charges for the financial year beginning 1st April 1990.

For the purposes of the Regulations the Secretary of State is required to lay before Parliament not later than 28th February 1991 a report specifying for each charging authority in England a scheme charge and an assumed rate poundage. One or both of the specified figures are the basis for the calculation of reductions under Parts II, III and V of the Regulations. For those who were of pensionable age or disabled on 1st April 1990 but were not former ratepayers or the spouses of former ratepayers (as defined in regulation 20) at that time, the amount of the reduction is derived from a standard calculation (Part IV).

⁽¹¹⁾ S.I. 1990/608, amended by S.I. 1990/2329.

⁽¹²⁾ 1978 c. 40.

The main changes from the 1990 Regulations are—

- (1) reductions are now available for certain persons who live in sheltered accommodation (Part V);
- (2) in calculating the amount of a reduction under Parts II, III and V account is now to be taken of relief from rates granted under section 40 (relief for charitable and other organisations) of the General Rate Act 1967 where such relief was applicable to the hereditament in question on 31st March 1990;
- (3) the threshold to be used in the calculation of reductions has been lowered to £104 (or, in the case of persons to whom Part V applies, £52).