
STATUTORY INSTRUMENTS

1992 No. 358

**The Personal Community Charge (Reduction
for 1992-93) (Scotland) Regulations 1992**

PART II

**RATES RELATED REDUCTION: SOLE
PERSONAL COMMUNITY CHARGE PAYER**

Persons eligible for reduction

7.—(1) In this Part, an “eligible person” means, subject to paragraph (4) and to regulation 11, a person if—

- (a) on 1st April 1992, he is solely or mainly resident in the area of a local authority;
- (b) on that date, he is liable to pay the personal community charge determined by that local authority in respect of the financial year 1992-93;
- (c) on that date, he is the only person who is solely or mainly resident at the address of the dwellinghouse specified in the register as being his sole or main residence on that date who is liable to pay the personal community charge on that date;
- (d) on 31st March 1989, there was an entry in the valuation roll in respect of lands and heritages comprising or including that dwellinghouse; and
- (e) the condition specified in paragraph (2) or, as the case may be, paragraph (3) is fulfilled.

(2) In the case where the dwellinghouse referred to in paragraph (1)(c) is situated in the area of an islands council, the condition specified is that A is greater than R plus £52 where—

- (a) A is the amount of the actual personal community charge of that islands council in respect of the financial year 1991-92; and
- (b) R is the product of—
 - (i) the rateable value of the dwellinghouse referred to in paragraph (1)(c); and
 - (ii) the ARP specified in relation to that islands council.

(3) In the case where the dwellinghouse referred to in paragraph (1)(c) is situated in the area of a regional council, the condition specified is that B is greater than S plus £52 where—

- (a) B is the aggregate of—
 - (i) the amount of the actual personal community charge of that regional council in respect of the financial year 1991-92; and
 - (ii) the amount of the actual personal community charge of the district council in whose area the dwellinghouse is situated in respect of that financial year;
- (b) S is the aggregate of—

- (i) the product of—

- (a) the rateable value of the dwellinghouse; and

- (b) the ARP specified in relation to that regional council; and
 - (ii) the product of—
 - (a) the rateable value of the dwellinghouse; and
 - (b) the ARP specified in relation to that district council.

(4) A person who satisfies the conditions of being an eligible person under paragraph (1) and also under regulation 19(1) shall only be an eligible person under this Part if this would result in a greater reduction than under Part IV in the amount of the personal community charge in respect of the financial year 1992-93 which he would pay apart from these Regulations.

Amount of reduction of the islands personal community charge

8.—(1) Subject to paragraph (2) and to regulation 10, in the case where the dwellinghouse referred to in regulation 7(1)(c) is situated in the area of an islands council, the amount which an eligible person is liable to pay in respect of the islands personal community charge in respect of the financial year 1992-93 shall not be such amount as it would be or would have been apart from these Regulations, but instead shall be calculated as if the islands council had determined for that financial year a personal community charge equal to its actual personal community charge for that year less the product of the following formula—

$$A - (R + \pounds 52),$$

where A and R shall have the same meanings as they have respectively in regulation 7(2).

(2) In a case where the rates leviable in respect of the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) were reduced or remitted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations), paragraph (1) shall apply as if for the formula set out in that paragraph there was substituted the following formula—

$$A - [(R \times Y) + \pounds 52],$$

where—

- (i) A and R shall have the same meanings as they have respectively in regulation 7(2); and
- (ii) Y is the amount of the rates levied for the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) expressed as a percentage of the rates which would otherwise have been leviable if no account was taken of any reduction or remission granted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

Amount of reduction of the regional personal community charge

9.—(1) Subject to paragraph (2) and to regulation 10, in the case where the dwellinghouse referred to in regulation 7(1)(c) is situated in the area of a regional council, the amount which an eligible person is liable to pay in respect of the regional personal community charge in respect of the financial year 1992-93 shall not be such amount as it would be or would have been apart from these Regulations, but instead shall be calculated as if the regional council had determined for that financial year a personal community charge equal to its actual personal community charge for that year less the product of the following formula—

$$B - (S + \pounds 52),$$

where B and S shall have the same meanings as they have respectively in regulation 7(3).

(2) In a case where the rates leviable in respect of the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) were reduced or remitted under section 4 of the

Local Government (Financial Provisions etc.) (Scotland) Act 1962 (reduction and remission of rates payable by charitable and other organisations), paragraph (1) shall apply as if for the formula set out in that paragraph there was substituted the following formula—

$$B - [(S \times Y) + \pounds 52],$$

where—

- (i) B and S shall have the same meanings as they have respectively in regulation 7(3); and
- (ii) Y is the amount of the rates levied for the financial year 1988-89 in respect of the dwellinghouse referred to in paragraph (1) expressed as a percentage of the rates which would otherwise have been leviable if no account was taken of any reduction or remission granted under section 4 of the Local Government (Financial Provisions etc.) (Scotland) Act 1962.

Adjustment in amount of reduction

10. Regulations 8 and 9 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 benefit to which he is or was entitled in relation to that time.

Cessation of eligibility

11.—(1) Subject to paragraphs (2) and (3), a person shall cease to be an eligible person and the provisions of this Part will no longer apply to him on and after the date on which he ceases to be solely or mainly resident in the dwellinghouse referred to in regulation 7(1)(c).

(2) Paragraph (1) shall not apply in any case where a person ceases to be solely or mainly resident in that dwellinghouse (“the first dwellinghouse”) by reason of any of the following circumstances:—

- (a) that the first dwellinghouse 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 in the dwellinghouse while those works are carried out; or
- (b) that the first dwellinghouse is acquired compulsorily,

and becomes solely or mainly resident in another dwellinghouse (“the second dwellinghouse”) but, in such a case, paragraph (1) will apply when the person ceases to be solely or mainly resident in the second dwellinghouse unless he returns to being solely or mainly resident in the first dwellinghouse.

(3) Paragraph (1) shall not apply in any case where—

- (a) a person was solely or mainly resident in a dwellinghouse before 1st April 1992 (“the former dwellinghouse”);
- (b) the former dwellinghouse became uninhabitable by reason of fire, storm, flood or other cause or that it was proposed to carry out major works by reason of repair or renovation which made it unreasonable to remain in residence in the dwellinghouse while those works were carried out;
- (c) as a consequence, a person became (whether directly or not) solely or mainly resident in the dwellinghouse referred to in regulation 7(1)(c) (“the alternative dwelling house”); and
- (d) the person ceases to be solely or mainly resident in the alternative dwellinghouse in order to return to being solely or mainly resident in the former dwellinghouse,

but, in such a case, paragraph (1) will apply where the person ceases thereafter to be solely or mainly resident in the former dwellinghouse.

Local government boundary changes

12. Where, after 1st April 1992, an eligible person for the purposes of this Part of these Regulations becomes liable to pay a personal community charge imposed by a different local authority (“the new local authority”) from the local authority (“the former local authority”) whose personal community charge he was liable to pay on that date solely in consequence of an order under Part II of the Local Government (Scotland) Act 1973(1) (changes in local government areas), that person shall continue to be entitled to reduction under this Part of these Regulations on or after the date when the relevant area is transferred and regulations 8 and 9 shall continue to apply but as if—

- (a) in paragraph (1) of those regulations, for the reference to the islands council or, as the case may be, the regional council, there was substituted a reference to the new local authority; and
- (b) the formulae referred to in paragraph (1) or (2) of those regulations continues to be calculated by reference to the former local authority.

(1) 1973 c. 65.