

SCHEDULES

SCHEDULE 5

LOCAL GOVERNMENT FINANCE ACT 1988: AMENDMENTS

Community charges

- 2 (1) Section 2 (persons subject to personal community charge) shall be amended as follows.
- (2) The following subsection shall be inserted after subsection (1)—
- “(1A) But a person cannot be subject to a charging authority’s personal community charge on a day which falls before 1 December 1989.”
- (3) The following subsections shall be substituted for subsection (5) (residence of students)—
- “(5) Subsection (5A) below applies in the case of a person if—
- (a) he is undertaking a full-time course of education, and
 - (b) for at least some of the time while undertaking the course he is, or proposes to be, resident in England and Wales for the purpose of making attendances in term time in connection with the course.
- (5A) On a day on which he is undertaking the course he shall be treated as having his sole or main residence in—
- (a) the place where he is resident at any time on the day for the purpose of making attendances in term time in connection with the course;
 - (b) if he is not resident in a place for that purpose at any time on the day, the place where he was last resident for that purpose;
 - (c) if he is not resident in a place for that purpose at any time on the day, and he has not been resident in a place for that purpose, the place where he would be taken to have his sole or main residence if this subsection did not apply to him.”
- 3 In section 3 (persons subject to standard community charge) the following subsection shall be inserted after subsection (5)—
- “(6) Notwithstanding anything in subsections (1) to (5) above, a person cannot be subject to a charging authority’s standard community charge on a day which falls before 1 December 1989.”
- 4 In section 5 (persons subject to collective community charge) the following subsection shall be inserted after subsection (1)—
- “(1A) But a person cannot be subject to a charging authority’s collective community charge on a day which falls before 1 December 1989.”
- 5 The following section shall be inserted after section 13—

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“13A Reduced liability

- (1) The Secretary of State may make regulations as regards any case where—
 - (a) a person is liable to pay an amount to an authority in respect of a personal community charge as it has effect for any chargeable financial year which is prescribed, and
 - (b) prescribed conditions are fulfilled.
- (2) The regulations may provide that the amount he is liable to pay shall be an amount which—
 - (a) is less than the amount it would be apart from the regulations, and
 - (b) is found in accordance with prescribed rules.
- (3) This section applies whether the liability to pay the amount mentioned in subsection (1) above arises under section 12 above or arises under that section read with section 13 above.
- (4) The conditions mentioned in subsection (1) above may be prescribed by reference to such factors as the Secretary of State sees fit; and in particular such factors may include all or any of the following—
 - (a) rates for a period before 1 April 1990;
 - (b) the circumstances of, or other matters relating to, the person concerned;
 - (c) an amount relating to the authority concerned and specified, or to be specified, for the purposes of the regulations in a report laid, or to be laid, before the House of Commons;
 - (d) such other amounts as may be prescribed or arrived at in a prescribed manner;
 - (e) the making of an application by the person concerned.
- (5) The rules mentioned in subsection (2) above may be prescribed by reference to such factors as the Secretary of State sees fit; and in particular such factors may include all or any of the factors mentioned in subsection (4)(a) to (d) above.
- (6) Without prejudice to the generality of section 143(2) below, regulations under this section may include—
 - (a) provision requiring the Secretary of State to specify in a report, for the purposes of the regulations, an amount in relation to each charging authority;
 - (b) provision requiring him to lay the report before the House of Commons;
 - (c) provision for the review of any prescribed decision of a charging authority relating to the application or operation of the regulations;
 - (d) provision that no appeal may be made to a valuation and community charge tribunal in respect of such a decision, notwithstanding section 23(2) below.
- (7) To the extent that he would not have power to do so apart from this subsection, the Secretary of State may—

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- (a) include in regulations under this section such amendments of any social security instrument as he thinks expedient in consequence of the regulations under this section;
 - (b) include in any social security instrument such provision as he thinks expedient in consequence of regulations under this section.
- (8) In subsection (7) above “social security instrument” means an order or regulations made, or falling to be made, by the Secretary of State under the Social Security Act 1986.”
- 6 In section 16 (joint and several liability: spouses) in subsection (1)(b) for “(read with section 13 above, where it is appropriate)” there shall be substituted “(or that section read with section 13 or 13A above, or both)”.
- 7 In subsection (3) of section 26 (community charges registration officer for the Common Council) for the word “chamberlain” there shall be substituted “person having responsibility for the administration of certain of the financial affairs of the Council under section 6(1) of the Local Government and Housing Act 1989”.
- 8 The following section shall be inserted after section 26—

“26A Registration officer: information

- (1) Subsection (2) below applies where—
 - (a) the Secretary of State serves a notice on a registration officer for a charging authority requiring him to supply to the Secretary of State information specified in the notice,
 - (b) the information is required by the Secretary of State for a purpose other than that of carrying out his functions under this Act, and
 - (c) the information is not personal information.
- (2) The officer shall supply the information required, and shall do so in such form and manner and at such time as the Secretary of State specifies in the notice.
- (3) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the registration officer; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.”
- 9 (1) Section 30 (students) shall be amended as follows.
- (2) The following subsection shall be inserted after subsection (1)—
 - “(1A) For the purposes of this Part a person shall be treated as undertaking a qualifying course of education on a particular day if (and only if) he fulfils such conditions as may be prescribed by regulations made by the Secretary of State.”
- (3) In subsection (2)—
 - (a) for “The regulations” there shall be substituted “Regulations under this section”, and
 - (b) after “(1)” there shall be inserted “or (1A)”.

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- (4) In subsection (3) for “The regulations” there shall be substituted “Regulations under subsection (1) above”.
- (5) The following subsection shall be inserted after subsection (3)—
- “(3A) Regulations under subsection (1A) above must be so framed that undertaking a course of higher education is not treated as undertaking a qualifying course of education for the purposes of this Part.”
- (6) In subsection (4) for “The regulations” there shall be substituted “Regulations under this section”.
- (7) The following subsection shall be inserted after subsection (5)—
- “(6) A course of higher education is a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.”
- 10 (1) Schedule 1 (exemption) shall be amended as follows.
- (2) The following paragraph shall be substituted for paragraph 5 (children)—
- “5 A person is an exempt individual on a particular day if the day falls within a week for which—
- (a) a person is entitled to child benefit in respect of the individual, or
- (b) a person would be entitled to child benefit in respect of the individual but for paragraph 1(c) of Schedule 1 to the Child Benefit Act 1975.”
- (3) The following paragraphs shall be substituted for paragraph 6 (students)—
- “6 A person is an exempt individual on a particular day if—
- (a) the day falls within a period in which he is undertaking a full-time course of education, and
- (b) on the day he is resident in Scotland or Northern Ireland for the purpose of undertaking the course.
- 6A A person is an exempt individual on a particular day if—
- (a) he is aged under 20 on the day,
- (b) the day falls within a period in which he is undertaking a qualifying course of education, and
- (c) the course is not undertaken in consequence of an office or employment held by the person.”
- 11 (1) Schedule 2 (administration) shall be amended as follows.
- (2) The following paragraphs shall be substituted for paragraph 2(2)(l)—
- “(l) that a notice must be in a prescribed form,
- (la) that a notice must contain prescribed matters,
- (lb) that a notice must not contain other prescribed matters,
- (lc) that where a notice is invalid because it does not comply with regulations under paragraph (l) or (la) above, and the circumstances are such as may be prescribed, a requirement contained in the notice by virtue of regulations under paragraph (f) or (k) above shall nevertheless have effect as if the notice were valid,

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- (ld) that where a notice is invalid because it does not comply with regulations under paragraph (l) above, and a requirement has effect by virtue of regulations under paragraph (lc) above, the authority must take prescribed steps to issue to the chargeable person a document in the form which the notice would have taken had it complied with regulations under paragraph (l) above,
 - (le) that where a notice is invalid because it does not comply with regulations under paragraph (la) above, and a requirement has effect by virtue of regulations under paragraph (lc) above, the authority must take prescribed steps to inform the chargeable person of such of the matters prescribed under paragraph (la) above as were not contained in the notice.”
- (3) In paragraph 2(2)(m) the words from “and” to the end shall be omitted.
- (4) For paragraph 5 (discounts) there shall be substituted the following paragraphs—
- “5 (1) Regulations under this Schedule may include provision empowering an authority, subject to such conditions as may be prescribed, to accept, in such cases as the authority may determine and in satisfaction of a person’s sole liability to pay an amount (the chargeable amount) in respect of the authority’s community charge as it has effect for a chargeable financial year or any shorter period, an amount which—
- (a) is determined by the authority; and
 - (b) is payable in a single lump sum; and
 - (c) is less than the authority’s estimate of the chargeable amount.
- (2) The regulations may include provision empowering or requiring the authority to make such adjustments (whether by way of an additional sum due to the authority or by way of repayment or credit by the authority or otherwise) as may be prescribed where the chargeable amount is subsequently estimated to be or proves to be greater or less than the amount originally (or last) estimated.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay the chargeable amount, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State sees fit.
- (4) The regulations may include provision that, in a case where an authority have made provision by virtue of any of sub-paragraphs (1) to (3) above, any provision which is included in regulations under this Schedule by virtue of paragraph 2 or 3 above and is prescribed under this sub-paragraph shall not apply.
- 5A (1) Regulations under this Schedule may include provision that where—
- (a) a person has sole liability to pay a sum on account in respect of an authority’s community charge,
 - (b) a sum smaller than that sum is paid, and
 - (c) such conditions as may be prescribed are fulfilled,
- the authority may accept the smaller sum in satisfaction of the liability to pay the sum on account.
- (2) The regulations may include provision that—

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- (a) for prescribed purposes the sum on account shall be treated as having been paid in full;
 - (b) for other prescribed purposes the fact that only the smaller sum has been paid shall be taken into account.
- (3) The regulations may include, as regards a case where persons are jointly and severally liable to pay a sum on account in respect of an authority's community charge, provision equivalent to that included under sub-paragraphs (1) and (2) above subject to any modifications the Secretary of State sees fit."
- (5) In paragraph 9 (information) in sub-paragraph (1) for "is mentioned in sub-paragraph (2)" there shall be substituted "falls within sub-paragraph (2) or (2A)".
- (6) In paragraph 9, in sub-paragraph (2) after "The information" there shall be inserted "falling within this sub-paragraph".
- (7) In paragraph 9, the following sub-paragraph shall be inserted after sub-paragraph (2)
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- “(2A) The information falling within this sub-paragraph is information whether, on any day specified in the request, any person so specified is undertaking a qualifying course of education.”
- (8) The following paragraph shall be inserted after paragraph 9—
- “9A (1) Regulations under this Schedule may include provision that—
- (a) a registrar of births and deaths shall supply to the registration officer for any appropriate charging authority which is prescribed such particulars of such deaths as may be prescribed;
 - (b) the Registrar General for England and Wales shall supply to the registration officer for any charging authority which is prescribed such particulars of such deaths as may be prescribed.
- (2) The regulations may include provision as to the times at which and the manner in which the particulars are to be supplied.
- (3) In relation to a registrar of births and deaths, an appropriate charging authority is a charging authority whose area includes all or part of, or falls within, the registrar's sub-district.”
- (9) Paragraph 12 (information) shall be omitted.
- (10) The following paragraph shall be inserted after paragraph 13—
- “13A (1) Regulations under this Schedule may include provision that a registration officer for a charging authority—
- (a) may supply relevant information to any person who requests it for a purpose not relating to this Part;
 - (b) may charge a prescribed fee for supplying the information;
 - (c) shall account for and pay any such fee to the charging authority for which he is the registration officer.
- (2) Information is relevant information if—
- (a) it was obtained by the officer for the purpose of carrying out his functions under this Part, and

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- (b) it is not personal information.
- (3) Personal information is information which relates to an individual (living or dead) who can be identified from that information or from that and other information supplied to any person by the registration officer; and personal information includes any expression of opinion about the individual and any indication of the intentions of any person in respect of the individual.”
- 12 (1) Schedule 3 (penalties) shall be amended as follows.
- (2) In paragraph 1(2), (4) and (6) for “a second time” there shall be substituted “again”.
- (3) The following sub-paragraph shall be inserted after paragraph 1(7)—
- “(7A) Sub-paragraphs (2), (4) and (6) above apply each time the authority repeats a request.”
- (4) In paragraph 2(4), (6) and (9) for “a second time” there shall be substituted “again”.
- (5) The following sub-paragraph shall be inserted after paragraph 2(11)—
- “(11A) Sub-paragraphs (4), (6) and (9) above apply each time the officer repeats a request.”
- 13 (1) Schedule 4 (enforcement) shall be amended as follows.
- (2) In paragraph 3 (liability orders) the following sub-paragraph shall be inserted after sub-paragraph (2)—
- “(2A) The regulations may include provision that, where the sum payable is paid after the order has been applied for but before it is made, the magistrates' court shall nonetheless make the order in respect of a sum (of an amount determined in accordance with prescribed rules) in respect of the costs incurred in applying for it.”
- (3) In paragraph 4(2)(c) (information which a debtor under a liability order may be required to supply to a charging authority), at the end there shall be inserted “or is relevant to whether another person is jointly and severally liable with the debtor for the whole or any part of the amount in respect of which the liability order was made”.
- (4) At the end of paragraph 10(1) (winding up) there shall be added “or, as the case may be, section 221(5)(b) of that Act (winding up of unregistered companies)”.
- (5) In paragraph 15(4)(b) (restriction on other methods of enforcement where warrant of commitment issued or term of imprisonment fixed), for “or charging may be taken against that one” there shall be substituted “bankruptcy, winding up or charging may be taken against any of them”.