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*M.B.M.*

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*20/6*

20 June 1989

*Dear Paul,*

THE COMMUNITY CHARGE: MINISTERIAL RESIDENCES

I wrote to you a little while ago about the treatment of the Prime Minister's residences for community charge purposes.

The Rating and Government Property Department have written to the Private Secretaries of other Ministers provided with official accommodation explaining some of the considerations applying to registration for the community charge. I attach an example of their letter. Those Ministers will also have received a copy of a letter which Mr Gummer sent to all Ministers giving general guidance on the treatment of second homes. A copy of this is also attached.

The purpose of this letter is to offer further guidance to Ministers of the Crown with official residences.

It is for the Community Charges Registration Officer (CCRO) of an authority rather than the Minister to determine main residence and thus the authority to which the personal community charge will be paid. The determination of main residence will therefore be dealt with on a case by case basis and CCROs will take a number of factors into account in considering where the personal charge should be.

These could include where the individual concerned spends most of his time, where his family spends most of their time and where their children, if any, go to school. The CCRO's decision will therefore reflect individual circumstances.


As Mr Gummer's letter suggests, the nature of Ministerial responsibilities may make it more likely that a Minister's London address will be held to be his main home. But individual circumstances may vary and not all Ministers will necessarily find themselves in the same position. There is some fear that there is a read-across to "main home" in a CGT context - but this is totally misleading.

The CCRO will determine the main home of a Minister's spouse or adult dependents separately in relation to their personal circumstances. There need not necessarily be any consistency in the registration of a Minister's family since that depends on how family members decide to order their arrangements.

If a Minister's official accommodation is held to be his main home that is where he will pay the personal community charge. If his constituency home is held to be his main home then a standard charge will be payable on the official accommodation. Where such accommodation is Crown property it is exempt from the standard charge but it has been agreed that a payment in lieu of the charge, payable by the occupying Department, should be paid to the relevant local authority.

An extract of the community charges register for each local authority area may be inspected by any community chargepayer for that area. The extract will be confined to names and addresses of persons liable to a community charge. Ministers (and any other chargepayer) subject to the possibility of physical danger if their whereabouts become known may apply to the CCRO to have their names excluded.

I am sending copies of this letter to Jonathan Taylor (Treasury), John Colston (Defence), Richard Gozney (FCO), Peter Storr (Home Office), John Tanner (Lord Chancellor's Department), Steve Pope (Northern Ireland Office), Michael Sanders (Attorney General's Office), Trevor Woolley (Cabinet Office) and Mr J E J Donavan (Rating of Government Property Department).

*Yours*  
  
A D RING  
Private Secretary