

## SCHEDULE 1

### DEFINITION OF STUDENTS, ETC

#### PART I

##### APPRENTICES

- 1.—(1) A person is an apprentice on a particular day if, on that day he is—
- (a) employed for the purpose of learning a trade, business, profession, office, employment or vocation;
  - (b) for that purpose undertaking a programme of training leading to a qualification accredited by the National Council for Vocational Qualifications or the Scottish Vocational Educational Council; and
  - (c) employed at a salary or in receipt of an allowance or both, which are, in total—
    - (i) substantially less than the salary he would be likely to receive if he had achieved the qualification in question; and
    - (ii) no more than [<sup>F1</sup>£160 per week].
- (2) A person is undertaking a programme for the purposes of paragraph (1) on a particular day, if the day falls within the relevant period for that programme.

#### Textual Amendments

- F1** Words in Sch. 1 para. 1(c)(ii) substituted (1.4.1998) by [The Council Tax \(Exempt Dwellings and Discount Disregards\) \(Amendment\) Order 1998 \(S.I. 1998/291\)](#), arts. 1, 3

**Status:**

Point in time view as at 01/04/1998.

**Changes to legislation:**

There are currently no known outstanding effects for the The Council Tax (Discount Disregards) Order 1992, PART I.