
STATUTORY INSTRUMENTS

1992 No. 552

COUNCIL TAX, ENGLAND AND WALES

**The Council Tax (Additional Provisions
for Discount Disregards) Regulations 1992**

<i>Made</i>	- - - -	<i>9th March 1992</i>
<i>Laid before Parliament</i>		<i>10th March 1992</i>
<i>Coming into force</i>	- -	<i>31st March 1992</i>

The Secretary of State for the Environment, as respects England, and the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by section 116(1) of and paragraphs 9 and 11 of Schedule 1 to the Local Government Finance Act 1992⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Regulations—

1.—(1) These Regulations may be cited as the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 and shall come into force on 31st March 1992.

(2) For the purposes of these Regulations, “the Act” means the Local Government Finance Act 1992.

Care Workers

2. The condition prescribed for the purposes of paragraph 9 of Schedule 1 to the Act is that, on the day in question the person fulfils either the requirements set out in Part I of the Schedule to these Regulations or those set out in Part II of that Schedule.

Persons of other descriptions

3.—(1) The descriptions prescribed for the purposes of paragraph 11 of Schedule 1 to the Act and the conditions to be fulfilled in respect of those descriptions on a particular day are, subject to paragraph (2), that a person is within one of the following classes—

International Headquarters and Defence Organisations

Class A a member or a dependent of a member, within the meanings given by the Schedule to the International Headquarters and Defences Organisations Act 1964⁽²⁾, of a headquarters or

(1) 1992 c. 14: in section 116(1), see the definition of “prescribed”.
(2) 1964 c. 5.

organisation which is on that day the subject of a designation by an Order in Council under section 1 of that Act;

Religious Communities

Class B a person who—

- (a) is a member of a religious community the principal occupation of which consists of prayer, contemplation, education, the relief of suffering, or any combination of these; and
- (b) has no income or capital of his own (disregarding any income by way of a pension in respect of former employment) and is dependent on the community to provide for his material needs;

School leavers

Class C a person who—

- (a) is under the age of 20; and
 - (b) has within a relevant period ceased to undertake a qualifying course of education, within the meaning of Part II of Schedule 1 to the Council Tax (Discount Disregards) Order 1992(3).
- (2) In relation to Class C in paragraph (1)—
- (a) “relevant period” means the period after 30th April and before 1st November in any year; and
 - (b) the day in question must be within the same relevant period as that in which the cessation takes place.

9th March 1992

Michael Heseltine
Secretary of State for the Environment

9th March 1992

David Hunt
Secretary of State for Wales

SCHEDULE

Regulation 2

PART I

1. The requirements set out in this Part of this Schedule are that the person is—
 - (a) either—
 - (i) providing the care or support in question on behalf of a relevant body; or
 - (ii) employed to provide such care or support by the person to whom it is provided and to whom he was introduced by a relevant body falling within paragraph 2(e) below;
 - (b) engaged or employed to do so for at least 24 hours a week;
 - (c) in receipt under his engagement or employment of not more than £30 remuneration a week; and
 - (d) resident in premises provided by or on behalf of the relevant body (in a case to which subparagraph (a)(i) applies) or by his employer, (in a case to which subparagraph (a)(ii) applies), for the better performance of his work.
2. In paragraph 1 above, “relevant body” means—
 - (a) a local authority within the meaning of the Local Government Act 1972⁽⁴⁾
 - (b) the Common Council of the City of London;
 - (c) the Council of the Isles of Scilly;
 - (d) the Crown;
 - (e) a body established for charitable purposes only.

PART II

3. The requirements set out in this Part of this Schedule are that the person is—
 - (a) providing care to a person who is in receipt of—
 - (i) a higher rate attendance allowance under section 65 of the Social Security Contributions and Benefits Act 1992⁽⁵⁾;
 - (ii) the highest rate of the care component of a disability living allowance under section 72(4)(a) of that Act;
 - (iii) an increase in the rate of his disablement pension under section 104 of that Act; or
 - (iv) an increase in a constant attendance allowance under the proviso to article 14 of the Personal Injuries (Civilians) Scheme 1983⁽⁶⁾, or under article 14(1)(b) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983⁽⁷⁾ (including that provision as applied, whether with or without modifications, by any other instrument);
 - (b) resident in the same dwelling as the person to whom he is providing care;
 - (c) providing that care for at least 35 hours a week on average; and
 - (d) not a disqualified relative of that person.

⁽⁴⁾ 1972 c. 70, see the definition of local authority in section 270(1), which has been amended by the Local Government Act 1985 (c. 51), Schedule 17.

⁽⁵⁾ 1992 c. 4.

⁽⁶⁾ S.I. 1983/686 to which there are amendments not relevant to these Regulations.

⁽⁷⁾ S.I. 1983/883 to which there are amendments not relevant to these Regulations.

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

- 4.—(1) For the purposes of paragraph 3 above, a person is a disqualified relative of another if—
- (a) he is the spouse of the other or they live together as husband and wife; or
 - (b) he is the parent of the other, who is a child below the age of 18 years.
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EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part I of the Local Government Finance Act 1992, the council tax becomes payable with effect from 1st April 1993. The amount payable for the tax is reduced where a person resident in a dwelling qualifies to be disregarded for the purposes of discount. Schedule 1 to the 1992 Act provides for classes of persons to qualify for the purposes of discount. These Regulations make additional provisions in relation to certain of those classes.

Under paragraph 9 of Schedule 1 to the Local Government Finance Act 1992 care workers are to be disregarded for discount, if they fulfil prescribed conditions. Regulation 2 and the Schedule to these Regulations set out the conditions in question.

Paragraph 11 of Schedule 1 gives the Secretary of State power to prescribe additional classes of persons to be disregarded for discount. Regulation 3 sets out three such classes – members of international headquarters and defence organisations, members of religious communities, and school leavers.