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STATUTORY INSTRUMENTS

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**1992 No. 2942**

**COUNCIL TAX, ENGLAND AND WALES**

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

*Made* - - - - 25th November 1992  
*Laid before Parliament* 26th November 1992  
*Coming into force* - - 27th November 1992

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 paragraph 11 of Schedule 1 to the Local Government Finance Act 1992<sup>(1)</sup>, and of all other powers enabling them in that behalf, hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Council Tax (Additional Provisions for Discount Disregards) (Amendment) Regulations 1992 and shall come into force on 27th November 1992.

**Visiting forces**

2. Regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992<sup>(2)</sup> is amended by the addition after Class C of the following—

“Visiting forces

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Class D	a person who has a relevant association, within the meaning of Part I of the Visiting Forces Act 1952, with a body, contingent or detachment of the forces of a country, to which any provision in that Part applies on that day. <sup>(3)</sup>
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(1) 1992 c. 14; in section 116(1), see the definition of “prescribed”.  
(2) S.I.1992/552.  
(3) 1952 c. 67.

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**Status:** This is the original version (as it was originally made).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

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23rd November 1992

*Michael Howard*  
Secretary of State for the Environment

25th November 1992

*David Hunt*  
Secretary of State for Wales

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Regulation 2 of these Regulations amends regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 which prescribe additional classes of persons to be disregarded for the purposes of discount. A new class, Class D, covers members of visiting forces and any of their dependants who are neither British citizens nor ordinarily resident in the United Kingdom.