

SCHEDULE

Regulation 3

PERSONS DISREGARDED FOR PURPOSES OF DISCOUNT

International headquarters and defence organisations

1.—(1) A person shall be disregarded for the purposes of discount on a particular day if on the day he is a member of a headquarters or a dependant of such a member.

(2) A headquarters, in relation to a particular day, is a headquarters or organisation designated on that day by an Order in Council under section 1 of the International Headquarters and Defence Organisations Act 1964⁽¹⁾.

(3) A person is, on a particular day, a member of a headquarters or a dependant of such a member if he is on that day such a member or dependant within the meanings of the Schedule to that Act.

Religious communities

2.—(1) A person shall be disregarded for the purposes of discount on a particular day if on the day—

- (a) he is a member of a relevant religious community; and
- (b) he has no income (disregarding any pension in respect of former employment) or capital of his own and is dependent on the community concerned for his material needs.

2) A relevant religious community is a religious community whose principal occupation—

- (a) is prayer, contemplation, education or the relief of suffering; or
- (b) consists of two or more of these occupations.

School leavers

3. A person shall be disregarded for the purposes of discount on a particular day if—

- (a) he is aged under 20 on the day;
- (b) the day falls no earlier than 1st May and no later than 31st October in a year; and
- (c) on 30th April in the year in question he was a student by virtue of article 6(1)(b) of the Council Tax (Discounts) (Scotland) Order 1992⁽²⁾ and he has since ceased to be such a student.

(1) 1964 c. 5.

(2) S.I.1992/1408.