
STATUTORY INSTRUMENTS

1992 No. 548

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Discount Disregards) Order 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 113 of and paragraphs 1, 2, 4, 5 and 7 of Schedule 1 to the Local Government Finance Act 1992^{M1}, and of all other powers enabling them in that behalf, hereby make the following Order—

Marginal Citations

M1 1992 c.14.

Citation, commencement and interpretation **E+W**

1.—(1) This Order may be cited as the Council Tax (Discount Disregards) Order 1992 and shall come into force on 31st March 1992.

(2) For the purposes of this Order, “the Act” means the Local Government Finance Act 1992 and “prescribed educational establishment” means a body specified in Part I or Part II of Schedule 2 to this Order.

Persons in detention **E+W**

2.—(1) Under paragraph 1(6) of Schedule 1 to the Act, a person is to be disregarded for the purposes of discount on a particular day if—

- (a) on the day he is imprisoned, detained or in custody under the Army Act 1955^{M2}, the Air Force Act 1955^{M3} or the Naval Discipline Act 1957^{M4}, and
- (b) the conditions prescribed in paragraph (2) below are fulfilled.

(2) The conditions prescribed for the purposes of paragraph 1(6) of Schedule 1 to the Act are that, where the person is in custody under arrest—

- (a) he is not in custody under open arrest; and

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(b) the custody forms part of a continuous period exceeding 48 hours during which he is under arrest.

(3) A person is to be treated as in custody under open arrest for the purposes of paragraph (2)(a) if he is so treated for the purposes of Queen's Regulations for the Navy, Army or Air Force.

Marginal Citations

M2 1955 c.18.

M3 1955 c.19.

M4 1957 c.53.

The severely mentally impaired **E+W**

3.—(1) The condition prescribed for the purposes of paragraph 2(1)(c) of Schedule 1 to the Act is that the person in question is entitled to one of the qualifying benefits listed in paragraph (2) below [^{F1}or meets the requirements in [^{F2}paragraph (3) or (4) below].]

(2) The qualifying benefits for the purposes of paragraph (1) are—

[^{F3}(a) an incapacity benefit under section 30A of the Social Security (Contributions and Benefits) Act 1992;]

(b) an attendance allowance under section 64 of that Act;

(c) a severe disablement allowance under section 68 of that Act;

(d) the care component of a disability living allowance under section 71 of that Act, payable at the highest rate under section 72(4)(a) or at the middle rate under section 72(4)(b) of that Act;

(e) an increase in the rate of his disablement pension under section 104 of that Act (increase where constant attendance needed);

[^{F4}(f) a disability working allowance under section 129 of that Act, where the qualifying benefit is—

(i) one falling within subsection (2)(a)(i) or (ii) of that section, or

(ii) income support, and the applicable amount formerly payable included a disability premium within the description in sub-paragraph (j) below,

or is a corresponding Northern Ireland benefit;]

(g) an unemployability supplement under Part I of Schedule 7 to that Act;

(h) a constant attendance allowance under—

(i) article 14 of the Personal Injuries (Civilians) Scheme 1983 ^{M5}; or

(ii) article 14 of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983 ^{M6}(including that provision as applied, whether with or without modifications, by any other instrument);

(i) an unemployability allowance under—

(i) article 18(1) of the Personal Injuries (Civilians) Scheme 1983, or

(ii) article 18(1) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983 (including that provision as applied, whether with or without modifications, by any other instrument).

- [^{F5}(j) income support where the applicable amount includes a disability premium in respect of which the additional condition in paragraph 12(1)(b) of Schedule 2 to the Income Support (General) Regulations 1987 is satisfied.]
- [^{F6}(k) incapacity benefit under sections 40 and 41 of the Social Security Contribution and Benefits Act 1992.]
- [^{F7}(3) The requirements in this paragraph are—
- (a) that the person in question has reached pensionable age as defined for the purposes of Parts I to VI of the Social Security Contributions and Benefits Act 1992, and
 - (b) that had he not reached pensionable age he would have been entitled to one of the benefits listed in paragraph (2) above.]
- [^{F8}(4) The requirements of this paragraph are that—
- (a) the person in question is a person whose partner is in receipt of jobseeker’s allowance, and
 - (b) by virtue of that person’s incapacity for work the applicable amount for the purposes of regulation 83 or 84 of the Jobseeker’s Allowance Regulations 1996 includes a premium which falls to be determined under paragraph (d) or (g) of paragraph 14(1) of Schedule 1 to those Regulations.]

Textual Amendments

- F1** Words in art. 3(1) inserted (1.4.1996) by [The Council Tax \(Discount Disregards\) Amendment Order 1996 \(S.I. 1996/636\)](#), arts. 1, **2(2)**
- F2** Words in art. 3(1) substituted (8.1.1997) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(No. 2\) Order 1996 \(S.I. 1996/3143\)](#), arts. 1, **2(2)**
- F3** Art. 3(2)(a) substituted (13.4.1995) by [The Council Tax \(Discount Disregards and Exempt Dwellings\) \(Amendment\) Order 1995 \(S.I. 1995/619\)](#), arts. 1(2), **2**
- F4** Art. 3(2)(f) substituted (1.4.1997) by [The Council Tax \(Chargeable Dwellings, Exempt Dwellings and Discount Disregards\) Amendment Order 1997 \(S.I. 1997/656\)](#), arts. 1(2), **4**
- F5** Art. 3(2)(j) added (1.4.1994) by [The Council Tax \(Discount Disregards\) \(Amendment\) Order 1994 \(S.I. 1994/543\)](#), arts. 1, **2(a)**
- F6** Art. 3(2)(k) inserted (1.4.1996) by [The Council Tax \(Discount Disregards\) Amendment Order 1996 \(S.I. 1996/636\)](#), arts. 1, **2(4)**
- F7** Art. 3(3) inserted (1.4.1996) by [The Council Tax \(Discount Disregards\) Amendment Order 1996 \(S.I. 1996/636\)](#), arts. 1, **2(3)**
- F8** Art. 3(4) inserted (8.1.1997) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(No. 2\) Order 1996 \(S.I. 1996/3143\)](#), arts. 1, **2(3)**

Marginal Citations

- M5** [S.I. 1983/686](#) to which there are amendments not relevant to this Order.
- M6** [S.I. 1983/833](#) to which there are amendments not relevant to this Order.

Students, etc. **E+W**

4. For the purposes of paragraph 4 of Schedule 1 to the Act—
- “apprentice” has the meaning given by paragraph 1 of Schedule 1 to this Order;
- “student” means a person, ^{F9}... who is to be regarded as—
- (a) a foreign language assistant, by paragraph 2 of Schedule 1 to this Order;
 - (b) a person undertaking a full time course of education, by paragraphs 3 and 4 of that Schedule; or

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Changes to legislation: There are currently no known outstanding effects for the The Council Tax (Discount Disregards) Order 1992. (See end of Document for details)

- (c) a person undertaking a qualifying course of education, by paragraph 5 of that Schedule. “student nurse” has the meaning given by paragraph 7 of Schedule 1 to this Order; [F10“youth training trainee” has the meaning given by paragraph 8 of Schedule 1 to this Order.]

Textual Amendments

- F9** Words in art. 4 revoked (1.4.1994) by [The Council Tax \(Discount Disregards\) \(Amendment\) Order 1994 \(S.I. 1994/543\)](#), arts. 1, **2(b)**
- F10** Words in art. 4 revoked (W.) (1.4.2003) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(Wales\) Order 2003 \(S.I. 2003/673\)](#), arts. 1(1), **4(1)**

Prescribed Educational Establishments **E+W**

5.—(1) For the purposes of paragraph 5 (2) of Schedule 1 to the Act the information prescribed to be contained in a certificate is—

- (a) the name and address of the prescribed educational establishment by whom the certificate is issued;
- (b) the full name of the person to whom it is issued;
- (c) his date of birth (where this is known to the establishment and where the person falls within paragraph (c) of the definition of student in article (4) above);
- (d) a statement certifying that he is following or has followed a course of education as a student or, as the case may be, a student nurse;
- (e) the date when the person became a student at the establishment and the date when his course has come or is expected to come to an end.

(2) For the purposes of paragraph 5(4) of Schedule 1 to the Act, the bodies prescribed for the definition of “institution” are those defined as prescribed educational establishments, in the case of students, in Part I of Schedule 2 to this Order, and in the case of student nurses, in Part II of that Schedule.

Patients in homes **E+W**

[F11 6. For the purposes of paragraph 7 of Schedule 1 to the Act, “hostel” means—

- (a) premises approved under section 9(1) of the Criminal Justice and Court Services Act 2000, or
- (b) a building or part of a building—
 - (i) which is solely or mainly used for the provision of residential accommodation in other than separate and self-contained sets of premises, together with personal care, for persons who require such personal care by reason of old age, disablement, past or present alcohol or drug dependence or past or present mental disorder, and
 - (ii) which is not a care home or independent hospital for the purposes of that paragraph.]

Textual Amendments

- F11** Art. 6 substituted (E.) (1.1.2004) by [The Council Tax \(Chargeable Dwellings, Exempt Dwellings and Discount Disregards\) \(Amendment\) \(England\) Order 2003 \(S.I. 2003/3121\)](#), arts. 1(1), **4**

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Michael Heseltine
Secretary of State for the Environment

David Hunt
Secretary of State for Wales

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SCHEDULE 1 **E+W**

Article 4

DEFINITION OF STUDENTS, ETC

PART I **E+W**

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 [^{F12}£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

F12 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

PART II **E+W**

STUDENTS

2. A person is to be regarded as a foreign language assistant on a particular day if—
- (a) on the day he is registered with the Central Bureau for Educational Visits and Exchanges as a foreign language assistant; and
 - (b) the day falls within the period of his appointment as a foreign language assistant at a school or other educational institution in Great Britain.
3. A person is to be regarded as undertaking a full time course of education on a particular day if—
- (a) on the day he is enrolled for the purpose of attending such a course with a prescribed educational establishment within Part I of Schedule 2 to this Order, and
 - (b) the day falls within the [^{F13}period beginning with the day on which he begins the course and ending with the day on which he ceases to undertake it,

and a person is to be regarded as ceasing to undertake a course of education for the purpose of this paragraph if he has completed it, abandoned it or is no longer permitted by the educational establishment to attend it.]

Textual Amendments

F13 Words in Sch. 1 para. 3(b) substituted (1.4.1996) by [The Council Tax \(Discount Disregards\) Amendment Order 1996 \(S.I. 1996/636\)](#), arts. 1, **2(5)**

- 4.—(1) A full-time course of education is, subject to subparagraphs (2) and (3), one—
- (a) which subsists for at least one academic year of the educational establishment concerned or, in the case of an educational establishment which does not have academic years, for at least one calendar year;
 - (b) which persons undertaking it are normally required by the educational establishment concerned to attend (whether at premises of the establishment or otherwise) for periods of at least 24 weeks in each academic or calendar year (as the case may be) during which it subsists, and
 - (c) the nature of which is such that a person undertaking it would normally require to undertake periods of study, tuition or work experience which together amount in each such academic or calendar year to an average of at least 21 hours a week during the periods of attendance mentioned in paragraph (b) above in the year.

- (2) In determining whether a course falls within the definition in sub-paragraph (1)—
- (a) in applying paragraph (c) of that definition, a person is to be treated as undertaking work experience at any time if, as part of the curriculum of the course—
 - (i) he is at a place of employment of his and is providing services under his contract of employment, or
 - (ii) he is at a place where a trade, business, profession or other occupation which is relevant to the subject matter of the course is carried on, and he is there for the purposes of gaining experience of that trade, business, profession or other occupation,

and references in sub-paragraph (3) below to periods of work experience shall be construed accordingly;

- (b) in applying paragraphs (b) and (c) of that definition, the first calendar year shall be treated as beginning with the day on which the course begins, and subsequent calendar years (if any) as beginning on the anniversary of that day;
- (c) in applying those paragraphs to a course which begins part-way through an academic year of the educational establishment concerned, the academic year shall be treated as beginning at the beginning of the term in which the course begins, and subsequent academic years (if any) as beginning at the beginning of the equivalent terms in those years; and
- (d) in applying those paragraphs to a course which subsists (or is treated as subsisting) for other than a number of complete academic or calendar years (as the case may be), any last part of the course shall be disregarded.

(3) [^{F14}Except in the case of a course for the initial training of teachers in schools,] a course is not to be treated as a full time course of education if the aggregate for the course as a whole of all the periods of work experience normally required to be undertaken as part of it exceeds the aggregate of all the periods of study or tuition not constituting work experience normally so required (taking account for this purpose of any period of study, tuition or work experience in a part year which, might otherwise fall to be disregarded under sub-paragraph (2)(d)).

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Changes to legislation: There are currently no known outstanding effects for the The Council Tax (Discount Disregards) Order 1992. (See end of Document for details)

Textual Amendments

F14 Words in Sch. 1 para. 4(3) inserted (1.4.1995) by [The Council Tax \(Discount Disregards and Exempt Dwellings\) \(Amendment\) Order 1995 \(S.I. 1995/619\)](#), arts. 1(2), 3

5.—(1) A person is to be regarded as undertaking a qualifying course of education on a particular day only if on that day—

- (a) he is under the age of 20,
- (b) he is not undertaking a course of full time education within the meaning of paragraphs 3 and 4 above; and
- (c) the relevant number of hours per week for that course, or where he is undertaking 2 or more qualifying courses with the same establishment, the aggregate of the relevant number of hours per week, exceeds 12.

(2) A person is undertaking a course on a day for the purposes of sub-paragraph (1) if—

- (a) the day falls in the relevant period for that course, and
- (b) he is not an apprentice or a youth training trainee.

(3) In relation to a qualifying course of education “the relevant number of hours per week” means the average number of hours per week a person undertaking it would normally require to spend, in the period during which the course subsists, on relevant activities within the meaning of paragraph 6 below, (excluding for the purpose of calculating that average any period of vacation).

6.—(1) In paragraph 5, a qualifying course of education means a course—

- (a) which subsists for more than 3 calendar months,
- (b) which is not a course of higher education,
- (c) with respect to which tuition is principally received otherwise than through correspondence;
- (d) which is not undertaken in consequence of an office or employment held by the person in question, and
- (e) with respect to which the relevant activities are (insofar as they are normally carried out under the course at particular times) normally so carried out principally between 8.00 am and 5.30 pm.

(2) In sub-paragraph (1),—

“relevant activities” means the receipt of tuition, the undertaking of supervised study or examination, and the taking part (as part of the curriculum of the course) in any supervised exercise, experiment, project or practical work;

“course of higher education” means a course of any description mentioned in Schedule 6 to the Education Reform Act 1988^{M7}, or a course which would be such a course if—

- (a) a course for the Higher National Diploma or Higher National Certificate of the Scottish Vocational Education Council were included within the description of courses in paragraph 1(e) of that Schedule;
- (b) the reference in paragraph 2 of that Schedule to examinations at advanced level for the General Certificate of Education or the examination for the National Certificate or the National Diploma of the Business and Technician Education Council included a reference to examinations at the higher grade of the Scottish Certificate of Education or the assessment for the National Certificate of the Scottish Vocational Education Council, and

- (c) the reference in paragraph 3 of that Schedule to examinations included a reference to the examinations and assessment mentioned in paragraph (b) above.

Marginal Citations

M7 1988 c.40.

PART III **E+W**

STUDENT NURSES

7.—^{F15}(1) A person is a student nurse on a particular day if, on that day, he is undertaking a course which would (if successfully completed) lead to first registration in the Nurses' Part or the Midwives' Part of the register maintained by the Nursing and Midwifery Council under article 5 of the Nursing and Midwifery Order 2001].

(2) A person is to be regarded as undertaking a course for the purposes of paragraph (1) on a particular day if the day falls within the relevant period for that course.

Textual Amendments

F15 Sch. 1 para. 7(1) substituted (1.8.2004) by [The Health Act 1999 \(Consequential Amendments\) \(Nursing and Midwifery\) Order 2004 \(S.I. 2004/1771\)](#), art. 1(1), **Sch. para. 46**

^{F16}**PART IV** **E+W**

YOUTH TRAINING

Textual Amendments

F16 Sch. 1 Pt. 4 revoked (W.) (1.4.2003) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(Wales\) Order 2003 \(S.I. 2003/673\)](#), arts. 1(1), **4(2)**

8.—(1) A person is a youth training trainee on a particular day if, on that day, he is undertaking training pursuant to arrangements made under section 2 of the Employment and Training Act 1973 ^{M8} or section 2 of the Enterprise and New Towns (Scotland) Act 1990 ^{M9}, and in either case, these arrangements constitute an approved training scheme for the purposes of section 28 of the Social Security Contributions and Benefits Act 1992 ^{M10}.

(2) A person is to be regarded as undertaking training on a particular day for the purposes of paragraph (1) if the day falls within the relevant period for that course.]

Marginal Citations

M8 1973 c.50: section 2 was substituted by section 25 of the [Employment Act 1988 \(c.19\)](#) and amended by the [Employment Act 1989 \(c.38\)](#), **Schedule 7**, Part I.

M9 1990 c.35.

M10 1992 c.4.

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Changes to legislation: There are currently no known outstanding effects for the The Council Tax (Discount Disregards) Order 1992. (See end of Document for details)

PART V **E+W**

INTERPRETATION

9. In this Schedule, the relevant period for a course or programme means the period beginning with the day on which a person begins that course or programme and ending with the day (“the last day”) on which he completes it, abandons it or is dismissed from it (which period includes any periods of vacation between terms and before the last day).

SCHEDULE 2 **E+W**

Article 5

PRESCRIBED EDUCATIONAL ESTABLISHMENTS

PART I **E+W**

ESTABLISHMENTS FOR STUDENTS

1. Subject to paragraphs 2 and 3 below, an institution is a prescribed educational establishment within this Part if it is—

- (a) a university (including a constituent college, school or other institution of a university);
- (b) a central institution or college of education in Scotland within the meaning of the Education (Scotland) Act 1980 ^{M11};
- (c) a college of education in Northern Ireland within the meaning of the Education and Libraries (Northern Ireland) Order 1986 ^{M12};
- (d) an institution within the PCFC funding sector for the purposes of the Education Reform Act 1988 ^{M13};
- (e) a theological college;
- (f) any other institution in England or Wales established solely or mainly for the purpose of providing courses of further or higher education;
- (g) any other institution in Scotland or Northern Ireland established solely or mainly for the purpose of providing courses of further education.
- [^{F17}(h) an institution accredited by the Teacher Training Agency or, in Wales, by the Higher Education Funding Council for Wales under regulations for the time being in force under section 218(2) and (2A) of the Education Reform Act 1988.]

Textual Amendments

F17 Sch. 2 para. 1(h) inserted (1.4.1995) by [The Council Tax \(Discount Disregards and Exempt Dwellings\) \(Amendment\) Order 1995 \(S.I. 1995/619\)](#), arts. 1(2), 4

Marginal Citations

M11 1980 c.44: see [section 135\(1\)](#).

M12 S.I. 1986/594 (N.I.3): see [article 2\(2\)](#).

M13 1988 c.40: see [section 120\(8\)](#).

2. In paragraph 1 above—

“further education” with respect to an educational establishment in England or Wales has the same meaning as in the Education Act 1944^{M14}, with respect to an educational establishment in Scotland has the same meaning as in the Education (Scotland) Act 1980^{M15}, and with respect to an educational establishment in Northern Ireland has the same meaning as in article 5(c) of the Education and Libraries (Northern Ireland) Order 1986^{M16};

“higher education” has the meaning given by section 120(1) of the Education Reform Act 1988.

Marginal Citations

M14 1944 c. 31: see [section 41](#), substituted by section 120(2) of the [Education Reform Act 1988 \(c.40\)](#).

M15 1980 c.44. See section 1(5) to which relevant amendments were made by the [Local Government and Planning Scotland Act 1982 \(c.43\)](#), [Schedule 3](#), paragraph 37(b)(i) and Schedule 4, Part I.

M16 S.I. 1986/594 (N.I.3).

3. A Ministry of Defence training establishment for the armed forces is not a prescribed educational establishment within this Part of this Schedule

PART II **E+W**

ESTABLISHMENTS FOR STUDENT NURSES

4. An institution is a prescribed educational establishment within this Part if it is—
- a college of nursing and midwifery; or
 - a college of health

established by a regional or a district health authority within the meaning of section 8 of the National Health Service Act 1977^{M17} or a Health Board within the meaning of section 2 of the National Health Service (Scotland) Act 1978^{M18}.

Marginal Citations

M17 1977 c.49: section 8 has been amended by the [Health Services Act 1980 \(c.53\)](#) sections 1 and 2 and Schedule 1, Part I, paragraph 28 and the [National Health Service and Community Care Act 1990 \(c.19\)](#), [section 1](#).

M18 1978 c.29: section 2 has been amended by section 28 of the National Health Service and Community Care Act 1990.

EXPLANATORY NOTE

(This note is not part of the Order)

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 fails to be disregarded for the purposes of discount. Schedule 1 to the 1992 Act provides

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for classes of persons to qualify for the purposes of discount. This order makes further provisions in relation to certain of those classes.

Article 2 provides for a person to qualify for discount on a particular day if he is in military detention and certain conditions are fulfilled.

Article 3 provides that, for a person to qualify for discount within the class of the severely mentally impaired, he must be entitled to one of the benefits listed in the article.

Article 4 and Schedule 1 provide for the definitions of “apprentice”, “student”, “student nurse” and “youth training trainee” needed for the class of persons to qualify for discount as students.

Article 5 and Schedule 2 provide for the information to be contained in a student certificate and list the bodies prescribed as the educational establishments who are to provide such certificates.

Article 6(1) defines hostel for the purposes of the class of persons to qualify for discount as patients in certain homes. Article 6(2) substitutes a new definition of residential care home for the purposes of the same class.

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Changes to legislation:

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