

## 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 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.

**Changes to legislation:**

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