

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—
 - [^{F1}(i) a qualification to which Part 7 of the Apprenticeships, Skills, Children and Learning Act 2009 applies which is awarded or authenticated by a body which is recognised by the Office of Qualifications and Examinations Regulation under section 132 of that Act in respect of the qualification, or
 - (ii) a qualification accredited by the Scottish Vocational Education Council, or
 - [^{F2}(iii) a qualification which is awarded by a body in respect of the award of which it is recognised by Qualifications Wales under Part 3 of the Qualifications Wales Act 2015;]]
 - [^{F3}(c) employed at a salary or in receipt of an allowance or both, which are, in total no more than £195 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

- F1** Sch. 1 para. 1(1)(b)(i)(ii) substituted for words in Sch. 1 para. 1(1)(b) (E.) (1.4.2010) by [The Apprenticeships, Skills, Children and Learning Act 2009, Parts 7 and 8 \(Consequential Amendments\) Order 2010 \(S.I. 2010/677\)](#), arts. 1, 2; and Sch. 1 para. 1(1)(b)(i)-(iii) substituted for words in Sch. para. 1(1)(b) (W.) (1.11.2010) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(Wales\) Order 2010 \(S.I. 2010/2448\)](#), arts. 1(1), 2(2)
- F2** Sch. 1 para. 1(1)(b)(iii) substituted (W.) (1.5.2016) by [The Qualifications Wales Act 2015 \(Consequential Amendments\) Regulations 2016 \(S.I. 2016/236\)](#), regs. 1, 4
- F3** Sch. 1 para. 1(1)(c) substituted (E.) (with effect in accordance with art. 1(2)(b) of the amending S.I.) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(England\) Order 2006 \(S.I. 2006/3396\)](#), arts. 1(1), 2(2)(a)(ii); and corresponding amendments made to Sch. 1 para. 1(1)(c) (W.) (1.4.2007) by virtue of [The Council Tax \(Discount Disregards\) \(Amendment\) \(Wales\) Order 2007 \(S.I. 2007/580\)](#), arts. 1(1), 3(1)(b)(c)

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 [^{F4}the British Council] 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.

Textual Amendments

- F4** Words in Sch. 1 para. 2(a) substituted (with effect in accordance with art. 1(2)(b) of the amending S.I. for E.) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(England\) Order 2006 \(S.I. 2006/3396\)](#), arts. 1(1), **2(2)(b)**; and (1.4.2007 for W.) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(Wales\) Order 2007 \(S.I. 2007/580\)](#), arts. 1(1), **3(2)**

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 [^{F5}undertaking] such a course with a prescribed educational establishment within Part I of Schedule 2 to this Order, and
- (b) the day falls within the [^{F6}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 [^{F7}undertake] it.]

Textual Amendments

- F5** Word in Sch. 1 para. 3 substituted (13.5.2011) by [The Council Tax \(Discount Disregards\) \(Amendment\) Order 2011 \(S.I. 2011/948\)](#), arts. 1(2), **4(a)**
- F6** 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)**
- F7** Word in Sch. 1 para. 3 substituted (13.5.2011) by [The Council Tax \(Discount Disregards\) \(Amendment\) Order 2011 \(S.I. 2011/948\)](#), arts. 1(2), **4(b)**

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;
- [^{F8}(b) which persons undertaking it are normally required by the educational establishment concerned to undertake periods of study, tuition or work experience (whether at premises of the establishment or otherwise)—
- (i) of at least 24 weeks in each academic or calendar year (as the case may be) during which it subsists, and
- (ii) which taken together amount in each such academic or calendar year to an average of at least 21 hours a week.]

(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) [^{F9}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)).

Textual Amendments

- F8** Sch. 1 para. 4(1)(b) substituted for Sch. 1 para. 4(1)(b)(c) (13.5.2011) by [The Council Tax \(Discount Disregards\) \(Amendment\) Order 2011 \(S.I. 2011/948\)](#), arts. 1(2), 5
- F9** 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,

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)

- (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;

[^{F10}“course of higher education” means a course which is within the meaning of the definition of “higher education” in paragraph 2 of Part I of Schedule 2 to this Order.]

Textual Amendments

F10 Words in [Sch. 1 para. 6\(2\)](#) substituted (13.5.2011) by [The Council Tax \(Discount Disregards\) \(Amendment\) Order 2011 \(S.I. 2011/948\)](#), arts. 1(2), [6](#)

PART III **E+W**

STUDENT NURSES

7.—^{F11}(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

F11 [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](#)

[^{F12}PART IV **E+W**

YOUTH TRAINING

Textual Amendments

F12 [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.—^[F13](1) A person is a youth training trainee on a particular day if, on that day he is—
- (a) under the age of 25; and
 - (b) undertaking training—
 - (i) pursuant to arrangements made under section 2 of the Employment and Training Act 1973,
 - (ii) which is funded by the ^[F14]^[F15]Secretary of State under section 14 of the Education Act 2002] or ^[F16]under section 100 of the Apprenticeships, Skills, Children and Learning Act 2009]].]
- (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.]

Textual Amendments

- F13** Sch. 1 para. 8(1) substituted (E.) (with effect in accordance with art. 1(2)(b) of the amending S.I.) by [The Council Tax \(Discount Disregards\) \(Amendment\) \(England\) Order 2006 \(S.I. 2006/3396\)](#), arts. 1(1), 2(2)(c)
- F14** Words in Sch. 1 para. 8(b)(ii) substituted (E.) (1.9.2010) by [The Apprenticeships, Skills, Children and Learning Act 2009 \(Consequential Amendments to Subordinate Legislation\) \(England\) Order 2010 \(S.I. 2010/1941\)](#), arts. 1, 4
- F15** Words in Sch. 1 para. 8(1)(b)(ii) substituted (1.5.2012) by [The Young People’s Learning Agency Abolition \(Consequential Amendments to Subordinate Legislation\) \(England\) Order 2012 \(S.I. 2012/956\)](#), arts. 1, 4
- F16** Words in Sch. 1 para. 8(1)(b)(ii) substituted (26.5.2015) by [The Deregulation Act 2015 \(Consequential Amendments\) Order 2015 \(S.I. 2015/971\)](#), art. 1(2)(a), **Sch. 3 para. 3**

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

^[F17]1. Subject to paragraph (3) below, an institution is a prescribed educational establishment within this Part if it is—

- (a) situated in a ^[F18]relevant territory], and
- (b) established solely or mainly for the purpose of providing further or higher education.]

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

- F17** Sch. 2 para. 1 substituted (13.5.2011) by [The Council Tax \(Discount Disregards\) \(Amendment\) Order 2011 \(S.I. 2011/948\)](#), arts. 1(2), 7
- F18** Words in Sch. 2 para. 1 substituted (31.12.2020) by [The Local Government \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1386\)](#), regs. 1, **2(2)(a)**; 2020 c. 1, Sch. 5 para. 1(1)

[^{F19}2. In this Part—

“further education”, in relation to a [^{F20}relevant territory], means—

- (a) any course of education (other than a course which is within the definition of “higher education” below) which is suitable to the requirements of persons who are over the compulsory school age applicable in [^{F21}that territory], and
- (b) organised leisure-time occupation provided in connection with such a course;

“higher education”, in relation to a [^{F20}relevant territory], means any course of education the successful completion of which results in any of the following qualifications—

- (a) a first degree,
- (b) a higher degree,
- (c) a qualification (including a professional qualification) which is regarded by the relevant authority as being equivalent to a qualification (or part of a qualification) mentioned in paragraph (a) or (b) of this definition; and

“relevant authority”, in relation to a [^{F20}relevant territory] , means the authority which in relation to [^{F22}that territory] has sole or primary responsibility for the regulation of higher education [^{F23}and

“relevant territory” means England, Wales, Scotland, Northern Ireland or a member State.]]

Textual Amendments

- F19** Sch. 2 para. 2 substituted (13.5.2011) by [The Council Tax \(Discount Disregards\) \(Amendment\) Order 2011 \(S.I. 2011/948\)](#), arts. 1(2), 7
- F20** Words in Sch. 2 para. 2 substituted (31.12.2020) by [The Local Government \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1386\)](#), regs. 1, **2(2)(a)**; 2020 c. 1, Sch. 5 para. 1(1)
- F21** Words in Sch. 2 para. 2 substituted (31.12.2020) by [The Local Government \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1386\)](#), regs. 1, **2(2)(b)(i)**; 2020 c. 1, Sch. 5 para. 1(1)
- F22** Words in Sch. 2 para. 2 substituted (31.12.2020) by [The Local Government \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1386\)](#), regs. 1, **2(2)(b)(ii)**; 2020 c. 1, Sch. 5 para. 1(1)
- F23** Words in Sch. 2 para. 2 added (31.12.2020) by [The Local Government \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2018 \(S.I. 2018/1386\)](#), regs. 1, **2(2)(b)(iii)**; 2020 c. 1, Sch. 5 para. 1(1)

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) a college of nursing and midwifery; or
 - (b) 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 ^{M1} or a Health Board within the meaning of section 2 of the National Health Service (Scotland) Act 1978 ^{M2}.

Marginal Citations

- M1** 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](#).
- M2** 1978 c.29: section 2 has been amended by section 28 of the National Health Service and Community Care Act 1990.

Changes to legislation:

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