
EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 10 of the Local Government Finance Act 1992 (“the Act”) provides for the calculation of the basic amount that a person is liable to pay by way of council tax.

These Regulations, which apply as regards financial years commencing with the financial year beginning on 1st April 1993, make different provision. Subject to one exception and the making of an application to the billing authority concerned, they apply where the dwelling in respect of which a person is liable to council tax is the sole or main residence of a person who is substantially and permanently disabled and the dwelling satisfies the condition specified in regulation 3(1)(a).

The exception relates to dwellings shown in the billing authority’s valuation list or, where an application is made before 1st April 1993, in its copy of the proposed list, in valuation band A (not exceeding £40,000 in England, or £30,000 in Wales).

The council tax bill of a person to whom the Regulations apply (“the eligible person”) will be calculated, in accordance with regulation 4, as if the dwelling in respect of which his liability arises was in a lower valuation band than is in fact the case. If the eligible person would otherwise have been entitled to a discount under section 11 or 12 of the Act or he is entitled to council tax benefit, or other regulations under section 13 of the Act apply in his case, the amount payable is calculated accordingly.

Regulation 5 allows a billing authority to obtain information relevant to the application of the Regulations and requires a person to notify the authority if he has reason to believe that he is no longer an eligible person for the purposes of the Regulations.