
STATUTORY INSTRUMENTS

1993 No. 149

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Additional Provisions for Discount Disregards) (Amendment) Regulations 1993

<i>Made</i>	- - - -	<i>27th January 1993</i>
<i>Laid before Parliament</i>		<i>3rd February 1993</i>
<i>Coming into force</i>	- -	<i>24th February 1993</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 116(1) of, and paragraph 11 of Schedule 1 to the Local Government Finance Act 1992(1), and of all other powers enabling them in that behalf, hereby make the following Regulations—

Citation and commencement

1. These Regulations may be cited as the Council Tax (Additional Provisions for Discount Disregards) (Amendment) Regulations 1993 and shall come into force on 24th February 1993.

School and college leavers

2. Regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(2) shall be amended—

(a) by the substitution for Class C in paragraph (1) of the following—

“School and college leavers

Class C a person who—

(a) *is under the age of 20; and*

(b) *has within a relevant period ceased to undertake a qualifying course of education or a full time course of education.”; and*

(b) by the substitution for paragraph (2) of the following—

“(2) In relation to Class C in paragraph (1)—

(a) *“relevant period” means the period after 30th April and before 1st November in any year;*

(1) 1992 c. 14; in section 116(1), see the definition of “prescribed”.

(2) S.I.1992/552, amended by S.I. 1992/2942.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (b) “qualifying course of education” and “full time course of education” have the same meaning as in Part II of Schedule 1 to the Council Tax (Discount Disregards) Order 1992(3); and
- (c) the day in question must be within the same relevant period as that in which the cessation takes place.”.

26th January 1993

Michael Howard
Secretary of State for the Environment

27th January 1993

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 of these Regulations amends regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 which prescribes additional classes of persons to be disregarded for the purposes of discount. Class C is amended to include, as regards days in the period after 30th April and before 30th November in any year, persons under the age of 20 who have left further or higher education during that period.