
STATUTORY INSTRUMENTS

1993 No. 175

The Council Tax (Transitional Reduction Scheme) (England) Regulations 1993

PART I
GENERAL

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Council Tax (Transitional Reduction Scheme) (England) Regulations 1993 and shall come into force on 15th February 1993.

(2) These Regulations extend only to England.

Interpretation, etc.

2.—(1) In these Regulations, except insofar as the context otherwise requires—

“the Act” means the Local Government Finance Act 1992;

“the 1988 Act” means the Local Government Finance Act 1988⁽¹⁾;

“the 1993 financial year” means the financial year beginning on 1st April 1993;

“the Benefit Regulations” means the Council Tax Benefit (General) Regulations 1992⁽²⁾;

“the Disabilities Regulations” means the Council Tax (Reductions for Disabilities) Regulations 1992⁽³⁾;

“alternative valuation band”, in relation to a person who is an eligible person for the purposes of the Disabilities Regulations, means the alternative valuation band applicable in his case for the purposes of regulation 4 of those Regulations;

“discounted chargeable amount”, in relation to a person, a dwelling and a day, means the amount estimated by the relevant billing authority as that which the person would be liable to pay in respect of council tax as regards the dwelling and the day if his liability fell to be calculated solely by reference to section 10 of the Act or, as his circumstances require, that section read with section 11 of the Act: but in the application of this definition to a person who is an eligible person for the purposes of the Disabilities Regulations, the estimate shall be made as if in the definition of “A” in section 10 of the Act there were substituted for the reference to the valuation band listed for the dwelling a reference to the alternative valuation band;

“finance report”, means the Local Government Finance Report (England) 1993/94⁽⁴⁾;

“police precepting authority” means the Receiver for the Metropolitan Police District, Essex County Council, Hertfordshire County Council or Surrey County Council;

(1) 1988 c. 41.

(2) S.I. 1992/1814. See also the Council Tax Benefit (Transitional) Order 1992 (S.I. 1992/1909).

(3) S.I. 1992/554.

(4) HMSO: London, 1993: ISBN 010 242293 1.

“qualifying dwelling” means a dwelling which at the end of the 31st March 1993 is the sole or main residence of any individual;

“the Receiver” means the Receiver for the Metropolitan Police District;

“relevant formula” means the first of the formulae set out in paragraph 2 of Schedule 1 to these Regulations;

“relevant precepting authority”, in relation to a billing authority, means a major precepting authority⁽⁵⁾ which has power to issue a precept to the billing authority for the 1993 financial year;

“relevant special expenses” means—

- (a) as regards the Receiver, such of his expenses as are, by virtue of section 46(2)(d) of the Act, a special item for the purposes of section 45 of the Act and the 1993 financial year;
- (b) as regards any other police precepting authority, such of the authority’s expenses as are, by virtue of section 46(2)(a) of the Act, a special item for the purposes of section 45 of the Act and that year;

“scheme community charge”, in relation to a billing authority, means the scheme community charge specified in relation to that authority in a report made in accordance with regulation 4(1);

“special tax base”—

- (a) in relation to a police precepting authority other than the Receiver, means the amount calculated for the 1993 financial year by the Secretary of State, in accordance with the rules specified in Annex C to the finance report, as the council tax base for revenue support grant purposes of the part of the authority’s area to which relevant special expenses apply;
- (b) in relation to the Receiver, means the aggregate of the standard tax bases of the councils of the inner London boroughs;

“standard spending assessment”, in relation to an authority, means the amount of the authority’s standard spending assessment for the 1993 financial year calculated by the Secretary of State in accordance with section 4 of the finance report;

“standard tax base”, in relation to an authority, means the amount calculated for the 1993 financial year by the Secretary of State, in accordance with the rules specified in Annex C to the finance report, as the council tax base for revenue support grant purposes of the whole of the authority’s area.

(2) Any reference in these Regulations to the relevant valuation band in relation to a dwelling is a reference to the valuation band shown as applicable to the dwelling—

- (a) in the billing authority’s valuation list; or
- (b) if no such list is in force—
 - (i) except in a case to which paragraph (3) applies, in the copy of the proposed list supplied to the authority under section 22(5)(b) of the Act;
 - (ii) in a case to which paragraph (3) applies, in information which for the purposes of this paragraph is relevant information.

(3) This paragraph applies where the listing officer⁽⁶⁾ supplies the authority with information relating to property shown in the proposed list (including information relating to the application to such property of article 3 or 4 of the Council Tax (Chargeable Dwellings) Order 1992⁽⁷⁾); and such

⁽⁵⁾ See section 39(1) of the Local Government Finance Act 1992.

⁽⁶⁾ See the definition in section 69(1) of the Local Government Finance Act 1992.

⁽⁷⁾ S.I. 1992/549.

information is relevant information for the purposes of paragraph (2)(b)(ii) to the extent that it differs from information contained in the proposed list.

(4) Any reference in these Regulations to a liable person is a reference to a person who is liable (whether his liability is sole or joint and several) to pay to a billing authority, in respect of a particular dwelling, an amount in respect of council tax, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable; and references to the amount which a person is liable to pay shall be construed accordingly.

Prescribed year

3. The 1993 financial year is prescribed as the year for which these Regulations apply.

Report by the Secretary of State

4.—(1) The Secretary of State shall before 28th February 1993 specify for each billing authority in a report for the purposes of these Regulations a scheme community charge.

(2) The report mentioned in paragraph (1) shall be laid before the House of Commons.