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## EXPLANATORY NOTE

*(This note is not part of the Order)*

The amount of council tax payable under Part I of the Local Government Finance Act 1992 may be reduced where a person resident in a dwelling falls 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, and the Council Tax (Discount Disregards) Order 1992 (“the 1992 Order”) makes further provision in relation to certain of those classes.

This Order amends article 3 of the 1992 Order (the severely mentally impaired) so that a person may also qualify if he is entitled to income support which includes a disability premium on grounds which include his incapacity for work.

The definition of “student” in article 4 of the 1992 Order (students, etc.) is amended so that the exclusion of a student nurse in full-time education is removed. The definition also applies for the purposes of certain classes of exemption in the Council Tax (Exempt Dwellings) Order 1992 ([S. I.1992/558](#)). The amendment has the effect of extending to students undertaking a nursing course at a university the exemptions in the latter Order for unoccupied dwellings owned by a student or occupied by students during term-time.

Paragraph 7(1) of the Schedule to the 1992 Order (definition of student nurses) is amended to exclude a person undertaking a midwifery or health visitors' course. Such a person falls within the definition of a student.