
STATUTORY INSTRUMENTS

1995 No. 619

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) Order 1995

<i>Made</i>	- - - -	<i>7th March 1995</i>
<i>Laid before Parliament</i>		<i>9th March 1995</i>
<i>Coming into force</i>		
<i>article 2</i>		<i>13th April 1995</i>
<i>remaining articles</i>		<i>1st April 1995</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 sections 4 and 113(1) of, and paragraphs 2 and 4 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 Order —

Citation and commencement

1.—(1) This Order may be cited as the Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) Order 1995.

(2) This Order shall come into force on 1st April 1995 except for article 2 which shall come into force on 13th April 1995.

Discount Disregards — the severely mentally impaired

2. For article 3(2)(a) of the Council Tax (Discount Disregards) Order 1992⁽²⁾ there shall be substituted the following —

“(a) an incapacity benefit under section 30A of the Social Security (Contributions and Benefits) Act 1992⁽³⁾.”

(1) 1992 c. 14.

(2) S.I.1992/548.

(3) 1992 c. 4. Section 30A was inserted by section 1 of the Social Security (Incapacity for Work) Act 1994 (c. 18).

Discount Disregards — teacher training

3. Paragraph 4(3) of Schedule 1 to the Council Tax (Discount Disregards) Order 1992 shall be amended by the insertion at the beginning of the following —

“Except in the case of a course for the initial training of teachers in schools,.”

Discount Disregards — Prescribed Educational Establishments

4. Paragraph 1 of Schedule 2 to the Council Tax (Discount Disregards) Order 1992 shall be amended by the insertion, after sub-paragraph (g), of the following —

“(h) an institution accredited by the Teacher Training Agency or, in Wales, by the Higher Education Funding Council for Wales under regulations for the time being in force under section 218(2) and (2A) of the Education Reform Act 1988(4).”

Exempt Dwellings — students

5. Article 3 of the Council Tax (Exempt Dwellings) Order 1992(5) shall be amended by the substitution for paragraph (2)(a) of Class N of the following —

“(a) “relevant person” means —

- (i) a student;
- (ii) a student’s spouse or dependant being in either case a person who is not a British citizen and who is prevented, by the terms of his leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits; or
- (iii) a person to whom Class C (school and college leavers) of regulation 3(1) of the Council Tax (Additional Provision for Discount Disregards) Regulations 1992(6) applies;.”

Exempt Dwellings — persons under 18, unoccupied annexes and the severely mentally impaired

6. In article 3 of the Council Tax (Exempt Dwellings) Order 1992, there shall be inserted, after Class R, the following—

“Class S: dwelling occupied only by a person or persons aged under 18.

Class T: an unoccupied dwelling which —

- (a) forms part of a single property(7) which includes another dwelling; and
- (b) may not be let separately from that other dwelling without a breach of planning control within the meaning of section 171A of the Town and County Planning Act 1990(8).

Class U: a dwelling occupied only by a person or persons who is or are severely mentally impaired within the meaning given in paragraph 2 of Schedule 1 to the Local Government Finance Act 1992 and who would but for this Order be liable to pay the council tax..”

(4) 1988 c. 40, section (2A) of section 218 was inserted by section 14 of the Education Act 1994 (c. 30).

(5) S.I. 1992/558 to which relevant amendments are made by S.I. 1993/150 and 1994/539.

(6) S.I. 1992/552 to which relevant amendments are made by S.I. 1993/149.

(7) Single property is defined for the purposes of Part I of the Local Government Finance Act 1992 by articles 2 and 3 of the Council Tax (Chargeable Dwellings) Order 1992 (S.I. 1992/549).

(8) 1990 c. 8; section 171A was inserted by section 4 of the Planning and Compensation Act 1991 (c. 34).

Signed by authority of the Secretary of State for the Environment.

7th March 1995

David Curry
Minister of State,
Department of the Environment

Signed by authority of the Secretary of State for Wales.

7th March 1995

Gwilym Jones
Parliamentary Under Secretary of State for
Wales

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

EXPLANATORY NOTE

(This note is not part of the Order)

Section 11(5) of the Local Government Finance Act 1992 provides that Schedule 1 to the Act shall have effect for determining who shall be disregarded for the purposes of determining whether the amount of council tax payable in respect of a dwelling shall be subject to a discount.

Paragraphs 2 and 4 of Schedule 1 provide respectively that a person who is severely mentally impaired or who is a student shall be disregarded for the purposes of discount if he fulfils such conditions as may be prescribed by the Secretary of State by order. The Council Tax (Discount Disregards) Order 1992 prescribes conditions for the purposes of paragraphs 2 and 4.

Articles 2 to 4 of this Order amend these conditions.

Section 4 of the 1992 Act provides that the Secretary of State may prescribe by order classes of dwellings for which no council tax is payable. The Council Tax (Exempt Dwellings) Order 1992 prescribes such classes of dwellings.

Article 4 amends Class N in article 3 of that Order in relation to a person who is the spouse of a student and who is not a British citizen and article 5 adds Classes S, T and U in relation to dwellings occupied only by persons aged under 18, unoccupied annexes and dwellings occupied only by the severely mentally impaired, respectively.