
STATUTORY INSTRUMENTS

1996 No. 636

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Discount Disregards) Amendment Order 1996

<i>Made</i>	- - - -	<i>7th March 1996</i>
<i>Laid before Parliament</i>		<i>8th March 1996</i>
<i>Coming into force</i>	- -	<i>1st April 1996</i>

The Secretary of State for the Environment, as respects England, the Secretary of State for Wales, as respects Wales, in exercise of the powers conferred on them by sections 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. This Order may be cited as the Council Tax (Discount Disregards) Amendment Order 1996 and comes into force on 1st April 1996.

Amendment to the 1992 Order

2.—(1) The Council Tax (Discount Disregards) Order 1992⁽²⁾ is amended in accordance with the following paragraphs.

(2) In paragraph (1) of article 3, at the end insert “or meets the requirements in paragraph (3) below.”.

(3) At the end of article 3, insert—

“(3) The requirements in this paragraph are—

- (a) that the person in question has reached pensionable age as defined for the purposes of Parts I to VI of the Social Security Contributions and Benefits Act 1992⁽³⁾, and
- (b) that had he not reached pensionable age he would have been entitled to one of the benefits listed in paragraph (2) above.”.

(4) At the end of paragraph (2) of article 3, insert—

(1) 1992 c. 14.

(2) S.I.1992/548; relevant amendments are made by S.I. 1994/543 and 1995/619.

(3) 1992 c. 4.

Status: This is the original version (as it was originally made).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

“(k) incapacity benefit under sections 40 and 41 of the Social Security Contribution and Benefits Act 1992(4).”.

(5) In paragraph 3(b) of Schedule 1 for “relevant period for that course” substitute—

“period beginning with the day on which he begins the course and ending with the day on which he ceases to undertake it,

and a person is to be regarded as ceasing to undertake a course of education for the purpose of this paragraph if he has completed it, abandoned it or is no longer permitted by the educational establishment to attend it.”.

Signed by authority of the Secretary of State

6th March 1996

Paul Beresford
Parliamentary Under Secretary of State,
Department of the Environment

Signed by authority of the Secretary of State

7th March 1996

Gwilym Jones
Parliamentary Under Secretary of State for
Wales

(4) Sections 40 and 41 were substituted by paragraphs 8 and 9 of Schedule 1 to the Social Security (Incapacity for Work) Act 1994 (c. 18).

EXPLANATORY NOTE

(This note is not part of the Order)

Under Part I of the Local Government Finance Act 1992 the amount payable for council tax is 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 purpose of discount. The Council Tax (Discount Disregards) Order 1992 makes further provision in relation to certain of those classes.

The amendments in article 2(2) and (3) of this Order ensure that severely mentally impaired people eligible for certain benefits do not cease to be disregarded when they reach retirement age.

The amendment in article 2(4) provides that a severely mentally impaired person is disregarded if in receipt of incapacity benefit.

The amendment in article 2(5) enables students to qualify even during a period when they are not attending the course.