

**1999 No. 1004**

**COUNCIL TAX, ENGLAND AND WALES**

**The Council Tax (Reductions for Disabilities) (Amendment)  
Regulations 1999**

*Made - - - - 29th March 1999*

*Laid before Parliament 7th April 1999*

*Coming into force 1st April 2000*

The Secretary of State for the Environment, Transport and the Regions as respects England and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred upon them by section 13(1) to (4), (6) and (7) of the Local Government Finance Act 1992<sup>(a)</sup>, 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 (Reductions for Disabilities) (Amendment) Regulations 1999 and shall come into force on 1st April 2000.

**Extension of reductions to Band A dwellings**

2.—(1) The Council Tax (Reductions for Disabilities) Regulations 1992<sup>(b)</sup> are amended in accordance with the following provisions of this regulation.

(2) In regulation 4(3), for the words from “A is the amount” to “in substitution for that amount” there is substituted—

“A is the amount determined in accordance with paragraph (3A).”

(3) After regulation 4(3) there is inserted—

“(3A) For the purposes of this regulation—

- (a) in respect of a dwelling in relation to which the relevant valuation band is any of valuation bands B to H, A is the amount which, for the financial year in which the day falls and the alternative valuation band, has been set by the authority for its area or (as the case may be) the part of its area in which the dwelling is situated; and
- (b) in respect of a dwelling in relation to which the relevant valuation band is valuation band A, A is an amount equal to five ninths of the amount which, for the financial year in which the day falls and valuation band D, has been set by the authority for its area or (as the case may be) the part of its area in which the dwelling is situated.

(3B) References in paragraph (3A) to an amount set by an authority include a reference to an amount set in substitution for such an amount.”

---

(a) 1992 c. 14.

(b) S.I. 1992/554, amended by S.I. 1993/195.

(4) The following provisions are revoked:

- (a) in regulation 3(1), the words “Subject to paragraph (4),”; and
- (b) regulation 3(4).

Signed by authority of the Secretary of State  
for the Environment, Transport and the Regions

26th March 1999

*Nick Raynsford*  
Parliamentary Under Secretary of State,  
Department of the Environment, Transport and the Regions

Signed by authority of the Secretary of State for Wales

29th March 1999

*Jon Owen Jones*  
Parliamentary Under Secretary of State,  
Welsh Office

## **EXPLANATORY NOTE**

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

Section 10 of the Local Government Finance Act 1992 provides for the calculation of the basic amount that a person is liable to pay by way of council tax. The Council Tax (Reductions for Disabilities) Regulations 1992 make different provision where the dwelling in respect of which a person is liable to council tax is the sole or main residence of a person who is substantially and permanently disabled, and the dwelling satisfies certain conditions. The council tax bill of a person to whom the Regulations apply is calculated as if the dwelling in respect of which his liability arises was in a lower valuation band than is in fact the case.

These Regulations amend the 1992 Regulations to extend entitlement to a reduction to dwellings in valuation band A which satisfy the prescribed conditions. Regulation 2 amends those Regulations to secure that the council tax bill for an eligible dwelling in valuation band A is reduced by the same proportion of the bill as in the case of dwellings in valuation bands B to D.

**1999 No. 1004**

**COUNCIL TAX, ENGLAND AND WALES**

The Council Tax (Reductions for Disabilities) (Amendment)  
Regulations 1999

**£1.50**

© Crown copyright 1999

Printed and published in the UK by The Stationery Office Limited  
under the authority and superintendence of Carol Tullo,  
Controller of Her Majesty's Stationery Office and Queen's Printer of  
Acts of Parliament

WO 4525 4/99 ON (MFK)