
STATUTORY INSTRUMENTS

1999 No. 1004

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

Extension of reductions to Band A dwellings

2.—(1) The Council Tax (Reductions for Disabilities) Regulations 1992⁽¹⁾ 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.”

(4) The following provisions are revoked:

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

⁽¹⁾ S.I.1992/554, amended by S.I. 1993/195.