
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 purpose 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 (“the 1992 Order”) makes further provision in relation to certain of those classes.

Article 3 of this Order amends Parts I and II of Schedule 1 to the 1992 Order in respect of apprentices and students. Article 4 amends Part I of Schedule 2 to that Order in respect of establishments for students.

A regulatory appraisal has been carried out in connection with this Order and is available from the Local Government Finance Division, Department for Local Government and Culture, National Assembly for Wales, Cathays Park, Cardiff CF10 3NQ (telephone 02920 825111).