
STATUTORY INSTRUMENTS

1992 No. 1335 (S.132)

**COUNCIL TAX, SCOTLAND
WATER SUPPLY, SCOTLAND**

**The Council Tax (Reductions for
Disabilities) (Scotland) Regulations 1992**

<i>Made</i>	- - - -	<i>2nd June 1992</i>
<i>Laid before Parliament</i>		<i>10th June 1992</i>
<i>Coming into force</i>	- -	<i>1st July 1992</i>

The Secretary of State, in exercise of the powers conferred on him by section 80(1) to (4), (6) and (7) of the Local Government Finance Act 1992((1)), that section as read with paragraph 11 of Schedule 11 to that Act and with the Council Water Charge (Scotland) Regulations 1992((2)) made thereunder, and sections 113(1) and (2) and 116(1) of that Act, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992 and shall come into force on 1st July 1992.

(2) In these Regulations—

“the Act” means the Local Government Finance Act 1992;

“qualifying individual” means a person who is substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise); and

“relevant valuation band”, in relation to a dwelling, means the valuation band shown as applicable to the dwelling in the levying authority’s valuation list.

(3) Any reference in these Regulations to a liable person is a reference to a person who is liable (whether his liability is sole or joint and several) to pay to a levying authority, in respect of a particular dwelling, an amount in respect of council tax or the council water charge and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable.

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which these Regulations are made.

(2) S.I.1992/1203.

Prescribed years

2. The financial year commencing on 1st April 1993 and any subsequent financial years are prescribed as the years for which these Regulations apply.

Eligible persons

3.—(1) Subject to paragraph (4), a person is an eligible person for the purposes of these Regulations if—

- (a) he is a liable person as regards a dwelling which is the sole or main residence of at least one qualifying individual and in which there is provided—
 - (i) a room which is not a bathroom, a kitchen or a lavatory and which is predominantly used (whether for providing therapy or otherwise) by, and is required for meeting the needs of, any qualifying individual resident in the dwelling; or
 - (ii) a bathroom or kitchen which is not the only bathroom or kitchen within the dwelling and which is required for meeting the needs of any qualifying individual resident in the dwelling; or
 - (iii) sufficient floor space to permit the use of a wheelchair required for meeting the needs of any qualifying individual resident in the dwelling; and
- (b) as regards the financial year in question, an application in writing is made to the levying authority within the area of which that dwelling is situated—
 - (i) by him or on his behalf; or
 - (ii) by or on behalf of another person jointly and severally liable with him for council tax or the council water charge in respect of that dwelling.

(2) For the purposes of paragraph (1), and subject to paragraph (3), references to anything being required for meeting the needs of a qualifying individual are references to its being essential or of major importance to his well-being by reason of the nature and extent of his disability.

(3) A wheelchair is not required for meeting an individual's needs if he does not need to use it within the living accommodation comprising or included in the dwelling concerned.

(4) A person is not an eligible person for the purposes of these Regulations if the relevant valuation band as regards the dwelling in respect of which he is a liable person is valuation band A.

Calculation of amount payable

4.—(1) Subject to paragraph (2), the amount of council tax and council water charge payable by an eligible person in respect of the dwelling in question and each day on which the condition referred to in regulation 3(1)(a) is satisfied shall be calculated as if, instead of the relevant valuation band, there had been shown in the valuation list the band which appears immediately above the relevant valuation band in the Table set out in section 74(2) of the Act.

(2) Where, as regards an eligible person, the dwelling in question and a day on which the condition referred to in regulation 3(1)(a) is satisfied—

- (a) regulations under section 80 of the Act (other than these Regulations) apply; or
- (b) the amount of any council tax benefit to which he is entitled takes the form of a reduction in the amount which he is liable to pay as regards that day;

the amount payable shall be calculated in accordance with these Regulations as read with those regulations or, as the case may be, regulations relating to that reduction((3)).

(3) See section 138 of the Social Security Administration Act 1992 (c. 5), as amended by the Local Government Finance Act 1992, Schedule 9, paragraph 19.

St. Andrew's House,
Edinburgh
2nd June 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

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 Regulations)

Section 78 of the Local Government Finance Act 1992 (“the Act”) provides for the calculation of the basic amounts which persons are liable to pay by way of council tax in respect of dwellings in Scotland. By virtue of paragraph 11 of Schedule 11 to the Act, section 78 also provides similarly in respect of the council water charge.

These Regulations, which apply as regards financial year 1993/94 and subsequent financial years, provide for the sums payable to be reduced in certain cases. Subject to one exception, the Regulations apply when an application is made to the regional or islands council in question (“the levying authority”) and the dwelling in respect of which the applicant is liable to council tax or the council water charge is the sole or main residence of a person who is substantially and permanently disabled and is a dwelling falling within sub-paragraph (a) of regulation 3(1).

The exception relates to dwellings shown in the levying authority’s valuation list in valuation band A (value not exceeding £27,000).

Where the Regulations apply, regulation 4 provides that the amount of council tax or council water charge payable shall be calculated as if the dwelling in question was in the next lower valuation band than the one in which it is in on any day.