
STATUTORY INSTRUMENTS

1992 No. 1409 (S.137)

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

The Council Tax (Discounts) (Scotland) Regulations 1992

<i>Made</i>	- - - -	<i>12th June 1992</i>
<i>Laid before Parliament</i>		<i>24th June 1992</i>
<i>Coming into force</i>	- -	<i>1st April 1993</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 113(1) and 116(1) of, and paragraphs 9 and 11 of Schedule 1 to, the Local Government Finance Act 1992((1)) and those paragraphs as read with paragraph 11 of Schedule 11 to that Act and with the Council Water Charge (Scotland) Regulations 1992((2)) made thereunder, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement, extent and interpretation

1.—(1) These Regulations may be cited as the Council Tax (Discounts) (Scotland) Regulations 1992 and shall come into force on 1st April 1993.

(2) These Regulations extend to Scotland only.

(3) In these Regulations—

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

“charitable” shall be construed in the same way as if it were contained in the Income Tax Acts;
and

“relevant body” means—

- (a) a regional, islands or district council;
- (b) the Crown;
- (c) a body established for charitable purposes only.

(1) 1992 c. 14; section 116(1) contains a definition of “prescribed” relevant to the exercise of the statutory powers under which the Regulations are made.
(2) S.I.1992/1203.

Care workers

2.—(1) For the purposes of paragraph 9 of Schedule 1 to the Act (disregard for the purposes of discount of persons providing care or support (or both) to other persons, if prescribed conditions are fulfilled), and of that paragraph as read with paragraph 11 of Schedule 11 to the Act, it is prescribed that either the conditions set out in paragraph (2) below or those set out in paragraph (3) below must be fulfilled.

(2) The conditions set out in this paragraph are that the person—

- (a) either—
 - (i) is providing care or support (or both) on behalf of a relevant body; or
 - (ii) is employed to provide care or support (or both) by the person to whom it is provided and to whom he was introduced by a body established for charitable purposes only;
- (b) is engaged or employed to provide care or support (or both) for at least 24 hours per week;
- (c) receives no more than £30 per week as remuneration in respect of the hours which he is required to work under the terms of his engagement or employment; and
- (d) is resident in premises which—
 - (i) if sub-paragraph (a)(i) above applies, are provided by or on behalf of the relevant body; or
 - (ii) if sub-paragraph (a)(ii) above applies, are provided by his employer; for the better performance of his work.

(3) The conditions set out in this paragraph are that the person—

- (a) is providing care or support (or both) for an average of at least 35 hours per week;
- (b) is providing care or support (or both) to a person who is not his spouse or a child of his under the age of 18 years;
- (c) is providing care or support (or both) to a person who is in receipt of—
 - (i) a higher rate attendance allowance under section 65 of the Social Security Contributions and Benefits Act 1992⁽³⁾;
 - (ii) the highest rate of the care component of a disability living allowance under section 72(4)(a) of that Act;
 - (iii) an increase in the rate of his disablement pension under section 104 of that Act; or
 - (iv) an increase in a constant attendance allowance under the proviso to article 14 of the Personal Injuries (Civilians) Scheme 1983⁽⁴⁾, or under article 14(1)(b) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 1983⁽⁵⁾ (including that provision as applied, whether with or without modifications, by any other instrument); and
- (d) is resident in the same dwelling as that in which the person to whom he is providing care or support (or both) is resident.

(4) For the purposes of sub-paragraph (b) of paragraph (3) above, a person is the spouse of another if they are a man and a woman—

- (a) who are married to each other; or
- (b) who are not married to each other but are living together as husband and wife.

(3) 1992 c. 4.

(4) S.I. 1983/686, to which there are amendments not relevant to these Regulations.

(5) S.I. 1983/883, to which there are amendments not relevant to these Regulations.

Persons of other descriptions

3. The Schedule to these Regulations, which makes provision as to persons who are to be disregarded for the purposes of discount in terms of paragraph 11 of Schedule 1 to the Act and in terms of that paragraph as read with paragraph 11 of Schedule 11 to the Act, shall have effect.

St. Andrew's House,
Edinburgh
12th June 1992

Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

SCHEDULE

Regulation 3

PERSONS DISREGARDED FOR PURPOSES OF DISCOUNT

International headquarters and defence organisations

1.—(1) A person shall be disregarded for the purposes of discount on a particular day if on the day he is a member of a headquarters or a dependant of such a member.

(2) A headquarters, in relation to a particular day, is a headquarters or organisation designated on that day by an Order in Council under section 1 of the International Headquarters and Defence Organisations Act 1964⁽⁶⁾.

(3) A person is, on a particular day, a member of a headquarters or a dependant of such a member if he is on that day such a member or dependant within the meanings of the Schedule to that Act.

Religious communities

2.—(1) A person shall be disregarded for the purposes of discount on a particular day if on the day—

- (a) he is a member of a relevant religious community; and
- (b) he has no income (disregarding any pension in respect of former employment) or capital of his own and is dependent on the community concerned for his material needs.

2) A relevant religious community is a religious community whose principal occupation—

- (a) is prayer, contemplation, education or the relief of suffering; or
- (b) consists of two or more of these occupations.

School leavers

3. A person shall be disregarded for the purposes of discount on a particular day if—

- (a) he is aged under 20 on the day;
- (b) the day falls no earlier than 1st May and no later than 31st October in a year; and
- (c) on 30th April in the year in question he was a student by virtue of article 6(1)(b) of the Council Tax (Discounts) (Scotland) Order 1992⁽⁷⁾ and he has since ceased to be such a student.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Part II of, and Schedule 11 to, the Local Government Finance Act 1992 (“the Act”) provide that the council tax and the council water charge in respect of dwellings in Scotland shall come into operation with effect from financial year 1993/94. The amounts payable may be reduced where a

⁽⁶⁾ 1964 c. 5.

⁽⁷⁾ S.I. 1992/1408.

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

person resident in a dwelling qualifies to be disregarded for the purposes of discount. Schedule 1 to the Act specifies classes of person who qualify to be disregarded for the purposes of discount. These Regulations make additional provision in this regard as respects Scotland.

Regulation 2 prescribes conditions which must be fulfilled in order for care workers to be disregarded for the purposes of discount. Regulation 3 and the Schedule prescribe three additional classes of person who are also to be so disregarded members of international headquarters and defence organisations, members of religious communities, and school leavers.