
STATUTORY INSTRUMENTS

1994 No. 135

COUNCIL TAX, ENGLAND AND WALES

The Council Tax (Transitional Reduction Scheme) (England) Regulations 1994

<i>Made</i>	- - - -	<i>26th January 1994</i>
<i>Laid before Parliament</i>		<i>27th January 1994</i>
<i>Coming into force</i>	- -	<i>17th February 1994</i>

The Secretary of State for the Environment, in exercise of the powers conferred on him by sections 13 and 113(1) and (2) of the Local Government Finance Act 1992⁽¹⁾, and of all other powers enabling him in that behalf, hereby makes the following Regulations:

Citation, commencement and extent

1.—(1) These Regulations may be cited as the Council Tax (Transitional Reduction Scheme) (England) Regulations 1994 and shall come into force on 17th February 1994.

(2) These Regulations shall apply in relation to billing authorities in England only.

Interpretation

2.—(1) In these Regulations, except insofar as the context otherwise requires—

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

“the 1993 Regulations” means the Council Tax (Transitional Reduction Scheme) (England) Regulations 1993⁽²⁾;

“the Benefit Regulations” means the Council Tax Benefit (General) Regulations 1992⁽³⁾;

“the Disabilities Regulations” means the Council Tax (Reductions for Disabilities) Regulations 1992⁽⁴⁾;

“alternative valuation band”, in relation to a person who is an eligible person for the purposes of the Disabilities Regulations, means the alternative valuation band applicable in his case for the purposes of regulation 4 of those Regulations;

(1) 1992 c. 14. See section 116(1) for the definition of “prescribed”.

(2) S.I.1993/175; amended by S.I.1993/253.

(3) S.I.1992/1814; amended by S.I.1993/688, 1993/2118.

(4) S.I.1992/554; amended by S.I.1993/195.

“discounted chargeable amount”, in relation to a person, a dwelling and a day, means the amount estimated by the relevant billing authority as that which the person would be liable to pay in respect of council tax as regards the dwelling and the day if his liability fell to be calculated solely by reference to section 10 of the Act or, as his circumstances require, that section read with section 11 of the Act: but in the application of this definition to a person who is an eligible person for the purposes of the Disabilities Regulations, the estimate shall be made as if in the definition of “A” in section 10 of the Act there were substituted for the reference to the valuation band listed for the dwelling a reference to the alternative valuation band;

“qualifying dwelling” means a dwelling which at the end of 31st March 1993 was the sole or main residence of any individual;

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

(2) 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 billing authority, in respect of a particular dwelling, an amount in respect of council tax, and includes, unless the context otherwise requires, a reference to a person who in the opinion of the authority will be so liable; and references to the amount which a person is liable to pay shall be construed accordingly.

Prescribed year

3. The financial year beginning on 1st April 1994 is prescribed as the year for which these Regulations apply.

Persons to whom these Regulations apply

4. A person is an eligible person for the purposes of these Regulations on a particular day if, as regards that day—

- (a) he is a liable person in respect of a qualifying dwelling; and
- (b) the dwelling is the sole or main residence of any individual.

Calculation of amount payable

5.—(1) Subject to paragraphs (2) and (3) below, the amount which an eligible person is liable to pay in respect of a qualifying dwelling and a day (unless the product of the formula described in sub-paragraph (b) is a negative amount) is an amount equal to the difference between—

- (a) the discounted chargeable amount; and
- (b) the amount found by applying the formula—

$$x - \frac{y}{z}$$

where

x is the amount determined as mentioned in regulation 6(1)(b) of the 1993 Regulations as regards the dwelling for 1st April 1993;

y is the amount specified in column (2) of the following Table in relation to such valuation band shown in column (1) of that Table as for 1st April 1993 was—

- (i) in the case of a dwelling in respect of which, as regards 1st April 1993, a person was an eligible person both for the purposes of the 1993 Regulations and for the purposes of the Disabilities Regulations, the alternative valuation band;
- (ii) in the case of a dwelling in respect of which, as regards 1st April 1993, a person who was not an eligible person for the purposes of the Disabilities Regulations was an eligible person for the purposes of the 1993 Regulations, the relevant valuation band;

TABLE

(1) Valuation band	(2) Amount £
A	67
B	77
C	87
D	97
E	107
F	117
G	127
H	137

and z is the number of days in the financial year.

(2) Where the amount calculated as mentioned in paragraph (1)(b) above in respect of a day is greater than the discounted chargeable amount, the amount which an eligible person is liable to pay in respect of that day is nil.

(3) Where a determination awarding council tax benefit under the Benefit Regulations is effective as regards a dwelling and a day in respect of which a person is an eligible person for the purposes of these Regulations, the amount which he is liable to pay in respect of that day shall be the amount ascertained in accordance with paragraph (1) above, less the amount of his council tax benefit for that day.

Supply of information by individuals

6. A billing authority may, for the purpose of considering whether these Regulations apply to any person, by written notice request that person to furnish to the authority within such period as it may reasonably specify, not being less than 21 days, such information specified in the notice as it may reasonably request of that person to assist it in considering that question.

Appeals

7.—(1) Where a billing authority makes a decision relating to the application or operation of these Regulations in relation to an individual, the authority shall, if requested in writing by the person so affected, provide him with a written statement of its decision and the reasons for it; and any such statement shall be dated and shall be sent within 14 days from the date on which it is requested or as soon as is reasonably practicable thereafter.

(2) No appeal may be made to a valuation tribunal in respect of any decision of a billing authority relating solely to the application or operation of these Regulations: but a person aggrieved by such a decision may appeal to a review board appointed by the billing authority and constituted as mentioned in regulation 70(3) of the Benefit Regulations.

Notice of Appeal

8. An appellant shall give notice of appeal in writing to the billing authority.

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

Procedure for appeals

9.—(1) Regulations 71(2) to (9) and 72(4) and (5) of the Benefit Regulations shall apply with the necessary modifications for the purposes of an appeal under these Regulations as they apply for the purposes of a further review.

(2) A billing authority shall comply with any decision of its review board.

Signed by authority of the Secretary of State for the Environment

26th January 1994

David Curry
Minister of State,
Department of the Environment

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations provide for the reduction in certain cases of the amount that a person is liable to pay to a billing authority in England by way of council tax. They have effect in relation to the financial year beginning on 1st April 1994 (regulation 3).

A person is eligible for a reduction for any day as regards which his liability relates to a dwelling which is on that day, and was on 31st March 1993, the sole or main residence of an individual (regulation 4).

Broadly, the amount of the reduction allowed will be an amount by which the reduction allowed in respect of the dwelling on 1st April 1993 under the Council Tax (Transitional Reduction Scheme) (England) Regulations 1993 exceeds a specified amount which varies according to the valuation band applicable to the dwelling in question on that date. Unless the Council Tax (Reductions for Disabilities) Regulations 1992 applied on 1st April 1993, the relevant valuation band is the one to which the dwelling was assigned in the billing authority's valuation list on that date. Where those Regulations applied, account is taken of the lower valuation band applicable for the purposes of those Regulations. Discount under section 11 of the Local Government Finance Act 1992 is also taken into account, where applicable (regulation 5).

Where there is an entitlement to council tax benefit, the amount of the benefit is deducted from the amount an eligible person is liable to pay under these Regulations (regulation 5(3)).

Regulation 6 enables a billing authority to obtain information for the purpose of establishing whether or not these Regulations apply to any person. Regulation 7 provides for appeals in connection with these Regulations to be considered by a review board of the billing authority, rather than by a valuation tribunal. Regulations 8 and 9 relate to the appeal procedure.