
STATUTORY INSTRUMENTS

1994 No. 629 (S. 28)

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

**The Council Tax (Discounts) (Scotland)
Amendment Regulations 1994**

<i>Made</i>	- - - -	<i>4th March 1994</i>
<i>Laid before Parliament</i>		<i>11th March 1994</i>
<i>Coming into force</i>	- -	<i>1st April 1994</i>

The Secretary of State, in exercise of the powers conferred upon him by sections 113(1) and 116(1) of, and paragraph 9 of Schedule 1 to, the Local Government Finance Act 1992⁽¹⁾ and that paragraph 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 and commencement

1. These Regulations may be cited as the Council Tax (Discounts) (Scotland) Amendment Regulations 1994 and shall come into force on 1st April 1994.

Amendment of Regulations

2. Regulation 2(3)(c)(iii) of the Council Tax (Discounts) (Scotland) Regulations 1992⁽³⁾ shall be amended by inserting, after the word “Act”, the words “by an amount which is the highest amount determined in accordance with paragraph (a) of regulation 19 of the Social Security (General Benefit) Regulations 1982⁽⁴⁾ or, in a case to which paragraph (b) of that regulation applies, the amount determined in accordance with that paragraph”.

(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.

(3) S.I. 1992/1409, to which there are amendments not relevant to these Regulations.

(4) S.I. 1982/1408, to which there are amendments not relevant to these Regulations.

Status: This is the original version (as it was originally made).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

St Andrew's House,
Edinburgh
4th March 1994

J Allan Stewart
Parliamentary Under Secretary of State, Scottish
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2(2) and (3) of the Council Tax (Discounts) (Scotland) Regulations 1992 sets out conditions which must be fulfilled if persons providing care or support to others are to be disregarded in assessing council tax or council water charge bills. Regulation 2(3)(c) specifies that the person receiving care or support must be in receipt of certain benefits. These Regulations amend that provision so that there is now a requirement for a person receiving care or support who is in receipt of a disablement pension to be in need of constant attendance. This makes the requirement relating to disablement pension consistent with the requirements relating to attendance allowance, the care component of disability living allowance and constant attendance allowance.