
STATUTORY INSTRUMENTS

1995 No. 597 (S.48)

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

**The Council Tax (Discounts) (Scotland)
Amendment Regulations 1995**

<i>Made</i>	- - - -	<i>6th March 1995</i>
<i>Laid before Parliament</i>		<i>10th March 1995</i>
<i>Coming into force</i>	- -	<i>1st April 1995</i>

The Secretary of State, in exercise of the powers conferred on him by sections 113(1) and 116(1) of, and paragraph 11 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 1995 and shall come into force on 1st April 1995.

Amendment of Regulations

2. After paragraph 4 of the Schedule to the Council Tax (Discounts) (Scotland) Regulations 1992⁽³⁾, there shall be added the following paragraph:—

“Spouses and dependents of students

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

- (a) he is the spouse or dependent of a student (within the meaning assigned under paragraph 4 of Schedule 1 to the Act⁽⁴⁾);

(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, as amended by S.I. 1993/342 and S.I. 1994/629.
(4) See S.I. 1992/1408: 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Status: This is the original version (as it was originally made).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.

- (b) he is not a British citizen; and
- (c) he is prevented by the terms of his leave to enter or remain in the United Kingdom from taking paid employment or from claiming benefits.”.

St Andrew's House,
Edinburgh
6th March 1995

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Schedule to the Council Tax (Discounts) (Scotland) Regulations 1992 which prescribes additional classes of persons to be disregarded for the purposes of discount in relation to the council tax and the council water charge. There is added to that Schedule a new paragraph, prescribing spouses and dependents of students where they are not British citizens and are prevented by the terms of their leave to enter or remain in the UK from taking paid employment or claiming benefits.