
STATUTORY INSTRUMENTS

1997 No. 586 (S. 37)

COUNCIL TAX, SCOTLAND

**The Council Tax (Discounts)
(Scotland) Amendment Order 1997**

Made - - - - 27th February 1997
Laid before Parliament 6th March 1997
Coming into force - - 1st April 1997

The Secretary of State, in exercise of the powers conferred upon him by section 113(1) of, and paragraphs 2 and 4 of Schedule 1 to, the Local Government Finance Act 1992(1) and of all other powers enabling him in that behalf, hereby makes the following Order:

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Council Tax (Discounts) (Scotland) Amendment Order 1997 and shall come into force on 1st April 1997.

(2) In this Order, “the principal Order” means the Council Tax (Discounts) (Scotland) Order 1992(2).

Amendment of principal Order

2. In article 4 of the principal Order—

(a) in paragraph (1)—

(i) after the word “question”, there shall be added “(a)”; and

(ii) after the word “below”, there shall be added the following:—

“;

(b) meets the requirements in paragraph (3) below; or

(c) is a qualifying person for the purposes of paragraph (4) below”;

(b) at the end of paragraph (2), there shall be added the following sub-paragraph:—

(1) 1992 c. 14.

(2) S.I. 1992/1408; relevant amending instruments are S.I. 1994/626 and 1995/599.

- “(k) incapacity benefit under section 40 or 41 of the Social Security Contributions and Benefits Act 1992(3).”; and
- (c) the following paragraphs shall be added after paragraph (2):–
- “(3) The requirements in this paragraph are–
- (a) that the person in question has reached pensionable age as defined for the purposes of Parts I to VI of the Social Security Contributions and Benefits Act 1992; and
- (b) that, had he not reached pensionable age, he would have been entitled to one of the benefits listed in paragraph (2) above.
- (4) A qualifying person is a person whose partner is in receipt of jobseeker’s allowance in a case where, by virtue of that person’s incapacity for work, the applicable amount for the purposes of regulation 83 or 84 of the Jobseeker’s Allowance Regulations 1996(4) includes a premium which falls to be determined under head (d) or (g) of paragraph 14(1) of Schedule 1 to those Regulations.”.
3. In article 6 of the principal Order–
- (a) in paragraph (1)(c)(iii), for the words “he is” there shall be substituted the words “persons undertaking it are normally”; and
- (b) in paragraph (3)(b), for the words “relevant period for that course” there shall be substituted the words “period beginning with the day on which he begins the course and ending with the day on which he ceases to undertake it, and for these purposes a person is to be regarded as ceasing to undertake a course of education if he has completed it, abandoned it or is no longer permitted by the institution to attend it”.

St Andrew’s House,
Edinburgh
27th February 1997

George Kynoch
Parliamentary Under Secretary of State, Scottish
Office

(3) 1992 c. 4; sections 40 and 41 were substituted by the Social Security (Incapacity for Work) Act 1994 (c. 18), Schedule 1, paragraphs 8 and 9, and section 41 was amended by the Pensions Act 1995 (c. 26), Schedule 4, paragraph 21(4).

(4) S.I. 1996/207.

EXPLANATORY NOTE

(This note is not part of the Order)

Under Part II of the Local Government Finance Act 1992, the amount payable for council tax is reduced where a person resident in a dwelling in Scotland falls to be disregarded for the purposes of discount. Schedule 1 to the 1992 Act provides for classes of persons to qualify for the purposes of discount. The Council Tax (Discounts) (Scotland) Order 1992 makes further provision in relation to certain of those classes. That Order is amended by this Order in the following respects.

The amendments in article 2(a) and (c) of this Order ensure that severely mentally impaired people eligible for certain benefits do not cease to be disregarded when they reach retirement age, and that a person who is the partner of a jobseeker whose jobseeker's allowance (under the Jobseekers Act 1995 (c. 18)) is increased on grounds of that person's incapacity for work may qualify for the purposes of the discount.

The amendment in article 2(b) provides that a severely mentally impaired person is disregarded if in receipt of incapacity benefit under section 40 or 41 of the Social Security Contributions and Benefits Act 1992.

The amendments in article 3 enable students to qualify for the purposes of discount even during a period when they are not attending their course of education.