
STATUTORY INSTRUMENTS

1998 No. 291

COUNCIL TAX, ENGLAND AND WALES

**The Council Tax (Exempt Dwellings and
Discount Disregards) (Amendment) Order 1998**

<i>Made</i>	- - - -	<i>11th February 1998</i>
<i>Laid before Parliament</i>		<i>19th February 1998</i>
<i>Coming into force</i>	- -	<i>1st April 1998</i>

The Secretary of State for the Environment, Transport and the Regions as respects England, and the Secretary of State for Wales as respects Wales, in exercise of the powers conferred on them by section 4 of, and paragraph 4 of Schedule 1 to, the Local Government Finance Act 1992⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Order:

Citation and commencement

1. This Order may be cited as the Council Tax (Exempt Dwellings and Discount Disregards) (Amendment) Order 1998 and shall come into force on 1st April 1998.

Exempt dwellings: dependent relatives

2. For article 2(5) of the Council Tax (Exempt Dwellings) Order 1992⁽²⁾ (which defines the classes of relative who may be dependent for the purposes of Class W of exempt dwellings) there is substituted—

“(5) For the purposes of Class W a person is to be regarded as the relative of another if—

- (a) he is the spouse of that person, or
- (b) he is that person’s parent, child, grandparent, grandchild, brother, sister, uncle or aunt, nephew or niece, great-grandparent, great-grandchild, great-uncle, great-aunt, great-nephew or great-niece, or
- (c) he is that person’s great-great-grandparent, great-great-grandchild, great-great-uncle, great-great-aunt, great-great-nephew or great-great-niece;

and—

- (i) a relationship by marriage shall be treated as a relationship by blood;

⁽¹⁾ 1992 c. 14.

⁽²⁾ S.I.1992/558, to which relevant amendments are made by S.I. 1993/150, S.I. 1994/539, S.I. 1995/619 and S.I. 1995/619 and S.I. 1997/656 (which inserts article 2(5)).

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- (ii) a relationship between a man and a woman living together as husband and wife shall be treated as a relationship by marriage; and
- (iii) the stepchild of a person shall be treated as his child.”

Discount disregards: apprentices

3. In paragraph 1(c)(ii) (maximum salary etc.) of Schedule 1 (definition of students etc.) to the Council Tax (Discount Disregards) Order 1992(3), for “£130 per week” there is substituted “£160 per week”.

Signed by authority of the Secretary of State

11th February 1998

Hilary Armstrong
Minister of State
Department of the Environment, Transport and
the Regions

11th February 1998

Win Griffiths
Parliamentary Under-Secretary of State, Welsh
Office

(3) S.I. [1992/548](#), to which there are amendments not relevant to this Order.

EXPLANATORY NOTE

(This note is not part of the Order)

Section 4 of the Local Government Act 1992 enables the Secretary of State to prescribe by order classes of dwellings in respect of which no council tax is payable. The Council Tax (Exempt Dwellings) Order 1992, as amended in 1997, provides that a separate unit within a single property which is occupied by a dependant relative of a resident of the property is so exempt from the tax. Article 2 amends the 1992 Order to make new provision for the relationships with the taxpayer which will qualify for exemption.

The Council Tax (Discount Disregards) Order 1992 provides for the conditions to be fulfilled where an apprentice is to be disregarded for the purposes of discount, which has the effect of reducing the amount of council tax payable in respect of a dwelling in which he is resident. Article 3 raises from £130 to £160 the maximum weekly sum by way of salary or allowance which is applicable for the purposes of the definition of “apprentice” under the Order.