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STATUTORY INSTRUMENTS

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**1998 No. 341 (S.16)**

**COUNCIL TAX, SCOTLAND**

**The Council Tax (Discounts)  
(Scotland) Amendment Order 1998**

<i>Made</i>	- - - -	<i>12th February 1998</i>
<i>Laid before Parliament</i>		<i>23rd February 1998</i>
<i>Coming into force</i>	- -	<i>1st April 1998</i>

The Secretary of State, in exercise of the powers conferred on him by section 113(1) of, and paragraph 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 and commencement**

1. This Order may be cited as the Council Tax (Discounts) (Scotland) Amendment Order 1998 and shall come into force on 1st April 1998.

**Amendment of Order**

2. Article 5(1)(c)(ii) of the Council Tax (Discounts) (Scotland) Order 1992(2) shall be amended by substituting “£160” for “£130”.

St Andrew’s House,  
Edinburgh  
12th February 1998

*Calum MacDonald*  
Parliamentary Under Secretary of State, Scottish  
Office

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(1) 1992 c. 14.  
(2) S.I.1992/1408, to which there are amendments not relevant to this Order.

**Status:** This is the original version (as it was originally made).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

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Under Part II of the Local Government Finance Act 1992, the amount payable as council tax for a dwelling in Scotland is reduced where a person resident in that dwelling 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 and the Council Tax (Discounts) (Scotland) Order 1992 makes additional provision in relation to certain of those classes.

This Order amends article 5 of the 1992 Order, which prescribes conditions which must be fulfilled if an apprentice is to be disregarded for the purposes of discount. The amendment increases from £130 to £160 per week the maximum remuneration which an apprentice can earn and still be disregarded.