
STATUTORY INSTRUMENTS

2006 No. 3396

COUNCIL TAX, ENGLAND

**The Council Tax (Discount Disregards)
(Amendment) (England) Order 2006**

Made - - - - *18th December 2006*
Laid before Parliament *21st December 2006*
Coming into force - - *31st January 2007*

The Secretary of State, in exercise of the powers conferred by paragraphs 4 and 5 of Schedule 1 to the Local Government Finance Act 1992(1), makes the following Order:

Citation, commencement and application

- 1.—(1) This Order—
- (a) may be cited as the Council Tax (Discount Disregards) (Amendment) (England) Order 2006, and
 - (b) comes into force on 31st January 2007.
- (2) This Order applies in relation to—
- (a) billing authorities in England, and
 - (b) financial years beginning on or after 1st April 2007.

Amendment of the Council Tax (Discount Disregards) Order 1992

- 2.—(1) The Council Tax (Discount Disregards) Order 1992(2) is amended as follows.
- (2) In Schedule 1 (definition of students, etc.)—
- (a) in Part I (apprentices)—
 - (i) in paragraph 1(1)(b) for “National Council for Vocational Qualifications” substitute “Qualifications and Curriculum Authority”,
 - (ii) for paragraph 1(1)(c) substitute—
 - “(c) employed at a salary or in receipt of an allowance or both, which are, in total no more than £195 per week”;

(1) 1992 c. 14.

(2) S.I. 1992/548, amended by S.I. 1998/291; there are other amending instruments but none is relevant.

- (b) in paragraph 2(a) of Part II (students), for “the Central Bureau for Educational Visits and Exchanges” substitute “the British Council”; and
- (c) for paragraph 8(1) of Part IV (youth training), substitute—

“8.—(1) A person is a youth training trainee on a particular day if, on that day he is—

- (a) under the age of 25; and
- (b) undertaking training—
 - (i) pursuant to arrangements made under section 2 of the Employment and Training Act 1973(3),
 - (ii) which is funded by the Learning and Skills Council for England.”

- (3) In Part I (establishments for students) of Schedule 2 (prescribed educational establishments)

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- (a) omit paragraph 1(d), and
 - (b) in the definition of “further education” in paragraph 2, for “the Education Act 1944” substitute “section 2 of the Education Act 1996(4)”.

Signed by authority of the Secretary of State for Communities and Local Government

Phil Woolas
Minister of State
Department for Communities and Local
Government

18th December 2006

(3) 1973 c. 50. Section 2 was substituted by section 25(1) of the Employment Act 1988 (c.19) and subsections (4) and (6) were repealed by Schedule 7 to the Employment Act 1989 (c.38).

(4) 1996 c. 56. Subsections (2A) and (2B) were inserted by section 110(1) of the Learning and Skills Act 2000 (c.21). Subsection (1) was substituted by section 156(2) of the Education Act 2002 (c.32). Subsection (6A) was inserted by section 177(1) and (3) of the Education Act 2002. Subsections (2A), (2B), (3) and (4) were amended by section 177(1) and (2) of, Schedule 7 to, paragraph 33 of Schedule 21 to, and Schedule 22 to the Education Act 2002.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Council Tax (Discount Disregards) Order 1992 (“the 1992 Order”). The 1992 Order makes provision for certain matters connected with disregards for the purposes of council tax discounts under section 11 of the Local Government Finance Act 1992.

Article 1 provides that this Order comes into force on 31st January 2007 and that it applies in relation to billing authorities in England, and financial years beginning on or after 1st April 2007.

Article 2 makes a number of minor amendments to the 1992 Order. These include the following—

- (a) article 2(2)(a) amends the definition of an apprentice under paragraph 1 of Schedule 1 to the Order. A requirement of that definition is that an apprentice’s salary and allowances must be no more than £160 per week. This amount is increased to £195 in line with inflation over the period since the Order was last updated. In addition, the requirement that an apprentice’s salary and allowances must be substantially less than the salary he would be likely to receive if he had achieved the relevant qualification is omitted.
- (b) article 2(2)(c) amends the definition of a youth trainee under paragraph 8 of Schedule 1 to the Order. In particular, to be a youth trainee any training undertaken by a person must be funded by the Learning and Skills Council for England.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of businesses, charities or voluntary bodies; neither does it have significant financial impact on any public bodies.