
STATUTORY INSTRUMENTS

2013 No. 725

COUNCIL TAX, ENGLAND

**The Council Tax (Additional Provisions for Discount
Disregards) (Amendment) (England) Regulations 2013**

<i>Made</i>	- - - -	<i>26th March 2013</i>
<i>Laid before Parliament</i>		<i>28th March 2013</i>
<i>Coming into force</i>	- -	<i>8th April 2013</i>

The Secretary of State, in exercise of the powers conferred by sections 113 of, and paragraph 9 of Schedule 1 to, the Local Government Finance Act 1992⁽¹⁾, makes the following Regulations:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax (Additional Provisions for Discount Disregards) (Amendment) (England) Regulations 2013 and shall come into force on 8th April 2013.

(2) These Regulations apply in relation to England only.

**Amendments to the Council Tax (Additional Provisions for Discount Disregards)
Regulations 1992**

2.—(1) The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992⁽²⁾ are amended in accordance with paragraphs (2) and (3) below.

(2) In paragraph 3(a)(i) of the Schedule, for “a higher rate” substitute “an”.

(3) In paragraph 3(a)(ii) of the Schedule—

(a) after “highest” insert “or middle”;

(b) after “section 72(4)(a)” insert “or section 72(4)(b)”.

(1) 1992 c.14. No relevant amendments. Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), article 2 and Schedule 1. See section 116(1) for the meaning of “prescribed”.

(2) S.I. 1992/552. Relevant amendments were made by S.I. 1994/540 and S.I. 1996/637 and by S.I. 2013/388.

Status: *This is the original version (as it was originally made). UK
Statutory Instruments are not carried in their revised form on this site.*

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

26th March 2013

Brandon Lewis
Parliamentary Under Secretary of State
Department for Communities and Local
Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (“the 1992 Regulations”) prescribe requirements which must be fulfilled by care workers and various persons of other descriptions in order for them to be disregarded for the purposes of council tax discounts under section 11 of the Local Government Finance Act 1992 (“the 1992 Act”). Under section 11 of the 1992 Act council tax discounts apply to properties where there are two or more residents and each of them except one falls to be disregarded and where there are one or more residents and each of them falls to be disregarded.

These Regulations amend the requirements which must be fulfilled by care workers under the 1992 Regulations so that care workers providing care to a person who is entitled to an attendance allowance *at any rate* or the highest *or middle* rate of the care component of a disability living allowance under the Social Security Contributions and Benefits Act 1992 fulfil the requirements necessary to be disregarded for the purposes of section 11 of the 1992 Act.

A full impact assessment has not been produced for this instrument as no impact on the private, public or voluntary sectors is foreseen.