STATUTORY INSTRUMENTS

2017 No. 1305

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017

Made - - - - 19th December 2017

Laid before Parliament 21st December 2017

Coming into force in accordance with regulation 1(1) and (2)

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 113(1) and (2) of, and paragraphs 2 and 5 of Schedule 1A to, the Local Government Finance Act 1992(**1**):

Part 1

General

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 and, save as provided in paragraph (2), come into force on 12th January 2018.

(2) Regulations 10, 11 and 14(b) come into force on 6th December 2018.

(3) Parts 3 and 4 of these Regulations apply in relation to council tax reduction schemes(**2**) made by billing authorities(**3**) for financial years beginning on or after 1st April 2018.

(**1**) 1992 c.14. Section 113(1) and (2) were amended by paragraphs 2 and 9(a) of Schedule 1 to the Local Government Act 1999 (c.27); paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 (c.26); section 80 of the Localism Act 2011 (c.20), and S.I. 2013/2597. Schedule 1A was inserted by Schedule 4 to the Local Government Finance Act 2012 (c.17).

(**2**) See section 13A(9) of the Local Government Finance Act 1992 for the definition of "council tax reduction scheme". Section 13A was amended by section 10 of the Local Government Finance Act 2012.

(**3**) See section 1(2) of the Local Government Finance Act 1992 for the definition of "billing authority".

Part 2

Date for Revisions to, or Replacement of, a Scheme

Amendment of the Local Government Finance Act 1992

2. In Schedule 1A (council tax reduction schemes: England) to the Local Government Finance Act 1992, in paragraph 5(2) (revisions to and replacement of scheme) for "31 January" substitute "11 March".

Part 3

Amendment of Prescribed Requirements

Amendment of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

3. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(**4**) are amended in accordance with this Part.

4. In regulation 2(1) (interpretation)—

(a) at the appropriate place in the alphabetical order, insert—

> ""approved blood scheme" means a scheme established or approved by the Secretary of State, or trust established with funds provided by the Secretary of State, for the purpose of providing compensation in respect of a person having been infected from contaminated blood products;";
>
> ""the London Emergencies Trust" means the company of that name (number 09928465) incorporated on 23rd December 2015 and the registered charity of that name (number 1172307) established on 28th March 2017;";
>
> ""the Scottish Infected Blood Support Scheme" means the scheme of that name administered by the Common Services Agency (constituted under section 10 of the National Health Service (Scotland) Act 1978(**5**));";
>
> ""the We Love Manchester Emergency Fund" means the registered charity of that name (number 1173260) established on 30th May 2017;";

(b) in the definition of "main phase employment and support allowance", after "2007" insert "or the applicant is a member of the work-related activity group";

(c) in the definition of "member of the work-related activity group", for "claimant" substitute "person";

(d) in the definition of "qualifying person", after "Caxton Foundation" insert ", the Scottish Infected Blood Support Scheme, an approved blood scheme, the London Emergencies Trust, the We Love Manchester Emergency Fund".

5. In regulation 8 (households), in paragraph (2), in sub-paragraph (a) after "of that Act," insert "or section 81(2) of the Social Services and Well-being (Wales) Act 2014 (ways in which looked after children are to be accommodated and maintained)(**6**)".

(**4**) S.I. 2012/2885; relevant amending instruments are S.I. 2012/3085, S.I. 2013/3181, S.I. 2014/107, S.I 2014/448, S.I. 2014/3312, S.I. 2015/2041 and S.I. 2016/1262.

(**5**) 1978 c. 29; section 10 deals with the establishment of the Common Services Agency, to which the Secretary of State may delegate functions.

(**6**) 2014 anaw 4.

6. Schedule 1 (pensioners: matters that must be included in an authority's scheme) is amended in accordance with regulations 7 to 11.

7. In Part 2 (applicable amounts for the purposes of calculating eligibility for a reduction under an authority's scheme and amount of reduction), in paragraph 6 (applicable amounts)—

(a) for sub-paragraph (1)(b), substitute—

"(b) an amount determined in accordance with paragraph 2 of that Schedule in respect of up to two individuals who are either children or young persons and who are members of his family;";

(b) after sub-paragraph (1), insert—

"(1A) For the purposes of sub-paragraph (1)(b) as it applies apart from sub-paragraph (1C), where the family includes more than two individuals who are either children or young persons and under paragraph 2 of that Schedule a different amount applies to different individuals, the two amounts to be included in the applicable amount shall be those that result in the greatest possible total amount.

(1B) Sub-paragraph (1C) applies where—

(a) (whether or not as part of a tax credit couple as defined in section 3(5A) of the Tax Credits Act 2002) the applicant has an award of child tax credit (whether or not any amount is payable by way of such credit) in respect of a child or young person who is a member of his family; and

(b) the total amount to be included in the applicable amount under sub-paragraph (1)(b) as substituted by sub-paragraph (1C) would be higher than the total amount that would be included under paragraph (1)(b) apart from sub-paragraph (1C).

(1C) Where this paragraph applies, for sub-paragraph (1)(b) substitute—

(b) an amount determined in accordance with paragraph 2 of that Schedule in respect of any child or young person who is a member of his family and in respect of whom the individual element of child tax credit has been included in the determination of the maximum rate of that credit;".

8. In Part 3 (maximum council tax reduction for the purposes of calculating eligibility for a reduction under an Authority's scheme and amount of reduction), in paragraph 8 (non-dependant deductions), in—

(a) sub-paragraph (1)(a), for "£11.55" substitute "£11.90";

(b) sub-paragraph (1)(b), for "£3.80" substitute "£3.90";

(c) sub-paragraph (2)(a), for "£196.95" substitute "£202.85";

(d) sub-paragraph (2)(b), for "£196.95", "£341.40" and "£7.65" substitute "£202.85", "£351.65" and "£7.90" respectively;

(e) sub-paragraph (2)(c), for "£341.40", "£424.20" and "£9.65" substitute "£351.65", "£436.90", "£9.95" respectively;

(f) sub-paragraph (9)(b), after "the Caxton Foundation" insert ", the Scottish Infected Blood Support Scheme, an approved blood scheme, the London Emergencies Trust, the We Love Manchester Emergency Fund";

(g) sub-paragraph (10)(a), after "the Caxton Foundation" insert ", the Scottish Infected Blood Support Scheme, an approved blood scheme, the London Emergencies Trust, the We Love Manchester Emergency Fund";

(h) after sub-paragraph (10)(f), insert—

"(g) any payment made under, or by, a trust which is approved by the Secretary of State and which is established for the purpose of giving relief and assistance to a disabled person whose disability was caused by their mother having taken a preparation containing the drug known as Thalidomide during her pregnancy.".

9. Part 6 (income and capital for the purposes of calculating eligibility for a reduction under an Authority's scheme and amount of reduction) is amended as follows—

(a) in paragraph 16 (meaning of "income")—

(i) for sub-paragraph (1)(m), substitute—

"(m) a pension paid by a government to victims of National Socialist persecution;";

(ii) in sub-paragraph (2), after "sub-paragraph (1)" where it first appears insert ", or retirement pension income to which section 16(1)(za) to (e) of the State Pension Credit Act 2002 applies(**7**),";

(iii) after sub-paragraph (4)(d), insert—

"(e) section 14 of the Pensions Act 2014 (pension sharing: reduction in sharer's section 4 pension)(**8**);

(f) section 45B or 55B of the Social Security Contributions and Benefits Act 1992 (reduction in additional pension in Category A retirement pension and shared additional pension: pension sharing)(**9**).";

(b) in paragraph 21 (earnings of self-employed earners), in sub-paragraph (2)—

(i) in paragraph (b)(i), for "section 26(1)" substitute "section 26 or 26A";

(ii) in paragraph (d)(iv), at the end omit "or";

(iii) in paragraph (d)(v), after "2006" insert—

"or

(vi) the persons concerned where the payment is for the provision of accommodation to meet that person's needs for care and support under section 35 or 36 of the Social Services and Well-being (Wales) Act 2014 (respectively, duty and power to meet care and support needs of an adult)(**10**);

(da) any payment or part of a payment made by a local authority in accordance with section 26A of the Children (Scotland) Act 1995 (duty to provide continuing care) to a person ("A") which A passes on to the applicant where A—

(i) was formerly in the applicant's care;

(ii) is aged 16 or over; and

(iii) continues to live with the applicant;

(db) any payments made to an applicant under section 73(1)(b) of the Children and Young People (Scotland) Act 2014 (kinship care assistance: further provisions)(**11**);";

(c) in paragraph 22 (notional income), in sub-paragraph (6), for "maximum amount of income which may be withdrawn from the fund" substitute "rate of the annuity which may have been purchased with the fund";

(**7**) 2002 c. 16.
(**8**) 2014 c. 19.
(**9**) 1992 c. 4.
(**10**) 2014 anaw 4.
(**11**) 2014 asp. 8.

(d) in paragraph 25 (treatment of childcare charges), in sub-paragraph (10)(c) for "applicant's applicable amount would include the support component on account of the other member having limited capability for work or the other member of the couple would be" substitute "other member of the couple would be a member of the support group or".

10. In Part 7 (extended reductions), in paragraph 43 (continuing reductions where state pension credit is claimed)—

(a) in sub-paragraph (1)(c)(i), omit "or, if his entitlement to income-based jobseeker's allowance or income-related employment and support allowance continued beyond that age, has attained the age of 65";

(b) in sub-paragraph (2)(a)(ii), omit "or the age of 65".

11. In Part 8 (when entitlement begins and change of circumstances), in paragraph 46 (date when change of circumstances is to take effect), in sub-paragraph (10), omit paragraph (a).

12. In Schedule 2 (applicable amounts)—

(a) for paragraph 1 (personal allowance), substitute—

"**1.** The amount specified for the purposes of paragraph 6(1)(a) of Schedule 1 is—

(a) prior to 6th December 2018, the amount specified in column (2) of Table 1 below in respect of each person or couple referred to in column (1) of that Table;

(b) on or after 6th December 2018, the amount specified in column (2) of Table 2 below in respect of each person or couple referred to in column (1) of that Table.

Table 1

Column (1)	*Column (2)*
Person, couple or polygamous marriage	*Amount*
(1) Single applicant or lone parent—	(a) £163.00;
(a) aged under 65;	(b) £176.40.
(b) aged 65 or over.	
(2) Couple—	(a) £248.80;
(a) both members aged under 65;	(b) £263.80.
(b) one or both members aged 65 or over	
(3) If the applicant is a member of a polygamous marriage and none of the members of the marriage has attained the age of 65—	(a) £248.80; (b) £85.80.
(a) for the applicant and the other party to the marriage;	(a) £263.80;
(b) for each additional spouse who is a member of the same household as the applicant.	(b) £87.40.