STATUTORY INSTRUMENTS

2016 No. 1262

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016

Made - - - -	*21st December 2016*
Laid before Parliament	*22nd December 2016*
Coming into force - -	*15th January 2017*

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

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016 and come into force on 15th January 2017.

(2) 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 2017.

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

2.—(1) The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(**4**) are amended as follows.

(2) In regulation 2(1) (interpretation) after the definition of "savings credit" insert—

""Scottish basic rate" means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007(**5**);

(**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".

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

(**5**) 2007 c. 3. Section 6A was inserted by the Finance Act 2014 (c. 26), section 296 and Schedule 38. It has been repealed by the Scotland Act 2016 (c. 11), section 14 from a date to be appointed.

"Scottish taxpayer" has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998(**6**);".

(3) In Schedule 1 (pensioners: matters that must be included in an authority's scheme)—

(a) in paragraph 5 (periods of absence from a dwelling)—

(i) in sub-paragraph (2)(a) after "residential accommodation" insert "in Great Britain";

(ii) in sub-paragraph (2)(b) for "a period of absence" substitute "subject to sub-paragraph (2B), a period of absence within Great Britain";

(iii) at the end of sub-paragraph (2)(b) omit "and";

(iv) in sub-paragraph (2)(c) for "a period of absence" substitute "subject to sub-paragraph (2D), a period of absence within Great Britain";

(v) at the end of sub-paragraph (2)(c) for the full stop substitute "; and";

(vi) after sub-paragraph (2)(c) insert—

"(d) subject to sub-paragraphs (2F), (3C), (3E) and (3G) and where sub-paragraph (2E) applies, a period of absence outside Great Britain not exceeding 4 weeks, beginning with the first day of that absence from Great Britain where and for so long as—

(i) the person intends to return to the dwelling;

(ii) the part of the dwelling in which he usually resides is not let or sub-let; and

(iii) the period of absence from Great Britain is unlikely to exceed 4 weeks.";

(vii) after sub-paragraph (2) insert—

"(2A) The period of 13 weeks referred to in sub-paragraph (2)(b) shall run or continue to run during any period of absence from Great Britain.

(2B) Where—

(a) a person returns to Great Britain after a period of absence from Great Britain (period A);

(b) that person has been absent from the dwelling, including any absence within Great Britain, for less than 13 weeks beginning with the first day of absence from that dwelling; and

(c) at the outset of, or during, period A, period A ceased to be treated as a period of temporary absence,

then any day that follows period A and precedes the person's return to the dwelling, shall not be treated as a period of temporary absence under sub-paragraph (2)(b).

(2C) The period of 52 weeks referred to in sub-paragraph (2)(c) shall run or continue to run during any period of absence from Great Britain.

(2D) Where —

(a) a person returns to Great Britain after a period of absence from Great Britain (period A);

(b) that person has been absent from the dwelling, including any absence within Great Britain, for less than 52 weeks beginning with the first day of absence from that dwelling; and

(**6**) 1998 c. 46. Part 4A was inserted by the Scotland Act 2012 (c. 11) section 25.

(c) at the outset of, or during, period A, period A ceased to be treated as a period of temporary absence,

then, any day that follows period A and precedes the person's return to the dwelling, shall not be treated as a period of temporary absence under sub-paragraph (2)(c).

(2E) This sub-paragraph applies where—

(a) a person is temporarily absent from Great Britain;

(b) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.

(2F) If the temporary absence referred to in sub-paragraph (2)(d) is in connection with the death of—

(a) the person's partner or a child or young person for whom the person or the person's partner is responsible;

(b) the person's close relative;

(c) the close relative of the person's partner; or

(d) the close relative of a child or young person for whom the person or the person's partner is responsible,

then the period of 4 weeks in the opening words of sub-paragraph (2)(d) may be extended by up to 4 further weeks if the relevant authority considers it unreasonable to expect the person to return to Great Britain within the first 4 weeks (and the reference in sub-paragraph (iii) of that paragraph to a period of 4 weeks shall, where the period is extended, be taken as referring to the period as so extended).";

(viii) in sub-paragraph (3)—

(aa) for paragraph (a) substitute—

"(a) is a person to whom sub-paragraph (3A) applies;"

(bb) in paragraph (c) omit ", in the United Kingdom or elsewhere,";

(cc) in paragraph (d) omit ", in the United Kingdom or elsewhere,";

(dd) in paragraph (e) omit "residing in the United Kingdom or elsewhere";

(ee) in paragraph (g) omit ", in the United Kingdom or elsewhere,";

(ix) after sub-paragraph (3) insert—

"(3A) This sub-paragraph applies to a person ("P") who is—

(a) detained in custody on remand pending trial;

(b) detained pending sentence upon conviction; or

(c) as a condition of bail required to reside—

(i) in a dwelling, other than a dwelling P occupies as P's home; or

(ii) in premises approved under section 13 of the Offender Management Act 2007(**7**),

and who is not also detained in custody following sentence upon conviction.

(3B) This sub-paragraph applies where—

(a) a person is temporarily absent from Great Britain;

(b) the person is a member of Her Majesty's forces posted overseas, a mariner or a continental shelf worker;

(**7**) 2007 c. 21.

(c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.

(3C) Where sub-paragraph (3B) applies, a period of absence from Great Britain not exceeding 26 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as—

(a) the person intends to return to the dwelling;

(b) the part of the dwelling in which he usually resided is not let or sub-let;

(c) the period of absence from Great Britain is unlikely to exceed 26 weeks.

(3D) This sub-paragraph applies where—

(a) a person is temporarily absent from Great Britain;

(b) the person is a person described in any of paragraphs (b), (c), (g) or (j) of sub-paragraph (3);

(c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.

(3E) Where sub-paragraph (3D) applies, a period of absence from Great Britain not exceeding 26 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as—

(a) the person intends to return to the dwelling;

(b) the part of the dwelling in which he usually resided is not let or sub-let;

(c) the period of absence is unlikely to exceed 26 weeks, or in exceptional circumstances, is unlikely substantially to exceed that period.

(3F) This sub-paragraph applies where—

(a) a person is temporarily absent from Great Britain;

(b) the person is a person described in any of paragraphs (a), (d), (e), (f), (h) or (i) of sub-paragraph (3);

(c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.

(3G) Where sub-paragraph (3F) applies, a period of absence from Great Britain not exceeding 4 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as—

(a) the person intends to return to the dwelling;

(b) the part of the dwelling in which he usually resided is not let or sub-let;

(c) the period of absence is unlikely to exceed 4 weeks, or in exceptional circumstances, is unlikely substantially to exceed that period.";

(x) in sub-paragraph (6)—

(aa) before the definition of "medically approved" insert—

""continental shelf worker" means a person who is employed, whether under a contract of service or not, in a designated area or a prescribed area in connection with any of the activities mentioned in section 11(2) of the Petroleum Act 1998(**8**);

"designated area" means any area which may from time to time be designated by Order in Council under the Continental Shelf Act

(**8**) 1998 c. 17.