STATUTORY INSTRUMENTS

2015 No. 2041

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015

Made - - - -	*16th December 2015*
Laid before Parliament	*21st December 2015*
Coming into force - -	*14th January 2016*

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 2015 and come into force on 14th January 2016.

(2) These Regulations apply in relation to council tax reduction schemes(**2**) made by billing authorities for financial years beginning on or after 1st April 2016.

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

2.—(1) The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(**3**) are amended as follows.

(2) In regulation 2(8) (interpretation)—

(a) at the end of sub-paragraph (a) (and before "or") insert—

"(aa) a person who is being consulted by or on behalf of—

(**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 inserted by section 10 of the Local Government Finance Act 2012.

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

(i) the Secretary of State in relation to any of the Secretary of State's functions in the field of social security or child support or under section 2 of the Employment and Training Act 1973(**4**); or

(ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such functions,

in their capacity as a person affected or potentially affected by the exercise of those functions or the carer of such a person;";

(b) in sub-paragraph (b) for "sub-paragraph (a)" substitute "sub-paragraph (a) or (aa)".

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

(a) in paragraph 8 (non-dependant deductions)—

(i) in sub-paragraph (1)(a) for "£11.36" substitute "£11.45";

(ii) in sub-paragraph (1)(b) for "£3.74" substitute "£3.77";

(iii) in sub-paragraph (2)(a) for "£189.00" substitute "£195.00";

(iv) in sub-paragraph (2)(b) for "£189.00", "£328.00" and "£7.52" substitute "£195.00", "£338.00" and "£7.58" respectively;

(v) in sub-paragraph (2)(c) for "£328.00", "£408.00" and "£9.49" substitute "£338.00", "£420.00" and "£9.56" respectively;

(b) in paragraph 17 (calculation of weekly income)—

(i) in sub-paragraph (1) for "sub-paragraph (2) or (4)" insert "sub-paragraph (2), (3A), (4A) or (5)";

(ii) after sub-paragraph (3) insert—

"(3A) Income calculated pursuant to sub-paragraphs (2) and (3) must be taken into account—

(a) in the case of an application, on the date on which the application was made or treated as made, and the first day of each reduction week thereafter;

(b) in the case of an application or a reduction under a scheme where the applicant commences employment, the first day of the reduction week following the date the applicant commences that employment, and the first day of each reduction week thereafter; or

(c) in the case of an application or a reduction under a scheme where the applicant's average weekly earnings from employment change, the first day of the reduction week following the date the applicant's earnings from employment change so as to require recalculation under this paragraph, and the first day of each reduction week thereafter,

regardless of whether those earnings were actually received in that reduction week.";

(iii) after sub-paragraph (4) insert—

"(4A) An applicant's earnings from employment as an employed earner not calculated pursuant to sub-paragraphs (2) and (3) must be taken into account—

(a) in the case of an application, on the date on which the application was made or treated as made, and the first day of each reduction week thereafter;

(b) in the case of an application or a reduction under a scheme where the applicant commences employment, the first day of the reduction week

(**4**) 1973 c.50. Section 2 was substituted by section 25(1) of the Employment Act 1988 (c.19).

following the date the applicant commences that employment, and the first day of each reduction week thereafter; or

(c) in the case of an application or a reduction under a scheme where the applicant's average weekly earnings from employment change, the first day of the reduction week following the date of the change, and the beginning of each reduction week thereafter,

regardless of whether those earnings were actually received in that reduction week.";

(c) in paragraph 28(c) (disregard of changes in tax, contributions etc) for "small earnings exception" substitute "small profits threshold";

(d) in paragraph 30(3)(a) (calculation of deduction of tax and contributions of self-employed earners)—

(i) for "11(1)" substitute "11(2)";

(ii) for "11(3)" substitute "11(8)";

(iii) for "small earnings exception" substitute "small profits threshold".

(4) In Schedule 2 (applicable amounts)—

(a) in column (2) of the Table in paragraph 1—

(i) in sub-paragraph (1)(a) for "£151.20" substitute "£155.60";

(ii) in sub-paragraph (1)(b) for "£166.05" substitute "£168.70";

(iii) in sub-paragraph (2)(a) for "£230.85" substitute "£237.55";

(iv) in sub-paragraph (2)(b) for "£248.28" substitute "£252.30";

(v) in sub-paragraph (3)(a) for "£230.85" substitute "£237.55";

(vi) in sub-paragraph (3)(b) for "£79.65" substitute "£81.95";

(vii) in sub-paragraph (4)(a) for "£248.28" substitute "£252.30";

(viii) in sub-paragraph (4)(b) for "£82.26" substitute "£83.60";

(b) for paragraph 3 (family premium) substitute—

"**3.** The amount for the purposes of paragraph 6(1)(c) of Schedule 1 in respect of a family of which at least one member is a child or young person—

(a) is £17.45 in respect of a reduction week which begins in the period beginning with 1st April 2016 and ending with 30th April 2016;

(b) is nil in respect of a reduction week which begins after 1st May 2016.";

(c) in paragraph 6 (severe disability premium)—

(i) in sub-paragraph (2)(a)(iii), after "carer's allowance" insert "under section 70 of the SSCBA or has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013(**5**)";

(ii) in the closing words of sub-paragraph (2)(b)—

(aa) after "carer's allowance" insert "or has an award of universal credit that includes the carer element"; and

(bb) after "such an allowance" insert "or has such an award of universal credit";

(iii) in sub-paragraph (7)(d)—

(aa) after "carer's allowance" insert "or having an award of universal credit which includes the carer element"; and

(**5**) S.I. 2013/376; relevant amending instrument is S.I. 2015/1754.