
STATUTORY INSTRUMENTS

1993 No. 494

**The Council Tax (Deductions from
Income Support) Regulations 1993**

**[^{F1}Deductions from debtor's income support][^{F2}, [^{F3}universal credit,] state pension credit][^{F4},
jobseeker's allowance or employment and support allowance]**

5.—(1) Subject to regulation 8, where—

- (a) the Secretary of State receives an application from an authority in respect of a debtor who is entitled to income support[^{F5}, state pension credit][^{F6}, an income-based jobseeker's allowance or an income-related employment and support allowance];
- (b) the amount payable by way of that benefit, after any deduction under this paragraph, is 10 pence or more; and
- (c) the aggregate amount payable under one or more of the following provisions, namely, paragraphs 3(2)(a), 5(6), 6(2)(a) and 7(3)(a) and (5)(a) of Schedule 9 to the Claims and Payments Regulations together with the amount to be deducted under this paragraph does not exceed an amount equal to 3 times 5 per cent. of the personal allowance for a single claimant aged not less than 25 years,

the Secretary of State may deduct a sum from that benefit which is equal to 5 per cent. of the personal allowance for a single claimant aged not less than 25 and pay that sum to the authority towards satisfaction of any outstanding sum which is or forms part of the amount in respect of which the liability order was made or the summary warrant or the decree was granted.

[^{F7}(1A) Subject to paragraphs (1B) and (1C) and regulation 8, where the Secretary of State receives an application from an authority in respect of a debtor who is entitled to universal credit, the Secretary of State may deduct from the universal credit payable to the debtor an amount equal to 5 per cent. of the appropriate universal credit standard allowance and pay that sum to the authority towards satisfaction of any outstanding sum which is, or forms part of, the amount in respect of which the liability order was made or the summary warrant or decree was granted.

(1B) No amount may be deducted under paragraph (1A) where it would reduce the amount of universal credit payable to the debtor to less than 1 penny.

(1C) For the purpose of paragraph (1A), where 5 per cent. of the appropriate universal credit standard allowance results in a fraction of a penny, that fraction is to be disregarded if it is less than half a penny and otherwise it is to be treated as a penny.

(1D) In paragraphs (1A) and (1C), “appropriate universal credit standard allowance” means the appropriate universal credit standard allowance for the debtor for the assessment period in question under regulation 36 of the UC Regulations.]

[^{F8}(2) Subject to regulation 8, where—

- (a) the Secretary of State receives an application from an authority in respect of a debtor who is entitled to contribution-based jobseeker's allowance or contributory employment and support allowance; and
- (b) the amount of that allowance payable, before any deduction under this paragraph, is 10 pence or more,

Changes to legislation: The Council Tax (Deductions from Income Support) Regulations 1993, Section 5 is up to date with all changes known to be in force on or before 14 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

the Secretary of State may deduct a sum from that allowance, up to the appropriate maximum specified in paragraph (2A), and pay that sum to the authority towards satisfaction of any outstanding sum which is, or forms part of, the amount in respect of which the liability order was made or the summary warrant or decree was granted.

(2A) The appropriate maximum is 40 per cent. of the appropriate age-related amount for the debtor specified—

- (a) where the debtor is entitled to contribution-based jobseeker’s allowance, in regulation 79 of the Jobseeker’s Allowance Regulations 1996 or, as the case may be, regulation 49 of the Jobseeker’s Allowance Regulations 2013;
- (b) where the debtor is entitled to contributory employment and support allowance, in paragraph 1(1) of Schedule 4 to the Employment and Support Allowance Regulations 2008 or, as the case may be, regulation 62(1)(b) of the Employment and Support Allowance Regulations 2013.]

(3) ^{F9}

(4) The Secretary of State shall notify the debtor and the authority concerned in writing of a decision to make a deduction under this regulation so far as is practicable within 14 days from the date on which he made the decision and at the same time shall notify the debtor of his right of appeal.]

F1	Regs. 5-7A substituted for reg. 5 (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 2
F2	Words in reg. 5 inserted (6.10.2003) by State Pension Credit (Consequential, Transitional and Miscellaneous Provisions) Regulations 2002 (S.I. 2002/3019), regs. 1(2)(b), 33(6)
F3	Words in reg. 5 inserted (29.4.2013) by The Fines, Council Tax and Community Charges (Deductions from Universal Credit and Other Benefits) Regulations 2013 (S.I. 2013/612), regs. 1(2), 11(2)
F4	Words in reg. 5 substituted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), 55(6)(a)
F5	Words in reg. 5(1)(a) inserted (6.10.2003) by State Pension Credit (Consequential, Transitional and Miscellaneous Provisions) Regulations 2002 (S.I. 2002/3019), regs. 1(2)(b), 33(6)
F6	Words in reg. 5(1)(a) substituted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), 55(6)(b)
F7	Reg. 5(1A)-(1D) inserted (29.4.2013) by The Fines, Council Tax and Community Charges (Deductions from Universal Credit and Other Benefits) Regulations 2013 (S.I. 2013/612), regs. 1(2), 11(3)
F8	Reg. 5(2)-(2A) substituted (29.4.2013) for reg. 5(2) by The Fines, Council Tax and Community Charges (Deductions from Universal Credit and Other Benefits) Regulations 2013 (S.I. 2013/612), regs. 1(2), 11(4) (with reg. 5(6))
F9	Reg. 5(3) omitted (29.4.2013) by virtue of The Fines, Council Tax and Community Charges (Deductions from Universal Credit and Other Benefits) Regulations 2013 (S.I. 2013/612), regs. 1(2), 11(5)

Changes to legislation:

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Act am. and rev.in pt. by [S.I. 1999/3178 art.3\(1\)\(13\)Sch.13](#)