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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make various amendments to the Council Tax Benefit (General) Regulations 1992 (“the Council Tax Benefit Regulations”) and the Housing Benefit (General) Regulations 1987 (“the Housing Benefit Regulations”).

The Housing Benefit Regulations and the Council Tax Benefit Regulations were modified by the Housing Benefit and Council Tax Benefit (State Pension Credit) Regulations 2003 (“the 2003 Regulations”) for persons who have attained the qualifying age for state pension credit (except where regulation 2(2) (for housing benefit) and 12(2) (for council tax benefit), of those Regulations applies). These Regulations apply to the Council Tax Benefit Regulations and the Housing Benefit Regulations as so modified and as not so modified, as set out in regulations 2(1) and (2) and 3(1) and (2).

Regulation 2 amends the Council Tax Benefit Regulations. Paragraph (3) removes an incorrect reference to regulation 4C of those Regulations. Paragraph (4) omits regulation 4B. Paragraph (5) substitutes paragraphs (1) to (5) of regulation 4C with new provisions which provide for the treatment of temporary absences from a person’s dwelling. Paragraph (6) amends regulation 28 (which applies to persons who have attained the qualifying age for state pension credit) to provide that certain specified categories of retirement pension income will not be treated as notional income under regulation 28(1)(a). Paragraph (7) makes transitional provision in respect of the provisions amended by paragraph (6). Paragraphs (8) and (9) replace a reference to “housing benefit” in regulations 53ZB and 59B with “council tax benefit”. Paragraph (10) amends Schedule 1 to remove a provision excluding the award of an Enhanced Disability Premium in respect of a child whose capital exceeds a specified amount. Paragraph (11) amends Schedule 4A (which applies to persons who have attained the qualifying age for state pension credit) to provide for certain income from capital to be disregarded when calculating a claimant’s income.

Regulation 3 amends the Housing Benefit Regulations. Paragraph (3) amends regulation 5 by replacing (8A) with a new provision which deals with the treatment of prisoners on temporary release and by making other minor, technical amendments. Paragraphs (4) to (7) make other amendments to those Regulations which are the equivalent of those made by paragraphs (6), (7), (10) and (11) respectively of regulation 2.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the cost of business.