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STATUTORY INSTRUMENTS

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**2006 No. 216**

**SOCIAL SECURITY**

The Council Tax Benefit (Persons who have attained the  
qualifying age for state pension credit) Regulations 2006

*Made* - - - - *2nd February 2006*  
*Laid before Parliament* *10th February 2006*  
*Coming into force* *6th March 2006*

THE COUNCIL TAX BENEFIT (PERSONS WHO  
HAVE ATTAINED THE QUALIFYING AGE FOR  
STATE PENSION CREDIT) REGULATIONS 2006

PART 1

General

1. Citation and commencement
2. Interpretation
3. Definition of non-dependant
4. Section 1(1A) of the Administration Act disapplied
5. Application of Regulations
6. Remunerative work
7. Persons from abroad
8. Prescribed persons for the purposes of section 131(3)(b) of the Act

PART 2

Membership of a family

9. Persons of prescribed description for the definition of family in section 137(1) of the Act
10. Circumstances in which a person is to be treated as responsible or not responsible for another
11. Circumstances in which a person is to be treated as being or not being a member of the household

*Status: This is the original version (as it was originally made).*

PART 3

Applicable amounts

12. Applicable amounts

PART 4

Income and capital

SECTION 1

*General*

13. Calculation of income and capital of members of claimant's family and of a polygamous marriage
14. Circumstances in which income of non-dependant is to be treated as claimant's

SECTION 2

*Income and capital*

15. Calculation of income and capital
16. Claimant in receipt of guarantee credit
17. Calculation of claimant's income in savings credit only cases
18. Calculation of income and capital where state pension credit is not payable
19. Meaning of "income"
20. Calculation of income on a weekly basis
21. Treatment of child care charges
22. Calculation of average weekly income from tax credits
23. Calculation of weekly income
24. Disregard of changes in tax, contributions etc

SECTION 3

*Employed earners*

25. Earnings of employed earners
26. Calculation of net earnings of employed earners

SECTION 4

*Self-employed earners*

27. Calculation of earnings of self-employed earners
28. Earnings of self-employed earners
29. Calculation of net profit of self-employed earners
30. Deduction of tax and contributions for self-employed earners

SECTION 5

*Other income*

31. Notional income
32. Income paid to third parties

## SECTION 6

### *Capital*

33. Capital limit
34. Calculation of capital
35. Calculation of capital in the United Kingdom
36. Calculation of capital outside the United Kingdom
37. Notional capital
38. Diminishing notional capital rule
39. Capital jointly held

## PART 5

### Amount of benefit

40. Maximum council tax benefit
41. Reduction where amount payable under regulation 60 of the Council Tax Regulations 2006
42. Non-dependant deductions
43. Council tax benefit taper
44. Extended payments (severe disablement allowance and incapacity benefit)
45. Continuing payments where state pension credit claimed
46. Alternative maximum council tax benefit
47. Residents of a dwelling to whom section 131(6) of the Act does not apply

## PART 6

### Period of entitlement, changes of circumstances and increases for exceptional circumstances

48. Date on which entitlement is to begin
49. Date on which council tax benefit is to end where entitlement to severe disablement allowance or incapacity benefit ceases
50. Date on which change of circumstances is to take effect
51. Change of circumstances where state pension credit in payment

## PART 7

### Claims

52. Who may claim
53. Time and manner in which claims are to be made
54. Date of claim where claim sent or delivered to a gateway office
55. Date of claim where claim sent or delivered to an office of a designated authority
56. Time for claiming council tax benefit
57. Evidence and information
58. Amendment and withdrawal of claim
59. Duty to notify changes of circumstances

## PART 8

### Decisions on questions

60. Decisions by a relevant authority
61. Notification of decision

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## PART 9

### Awards or payments of benefit

62. Time and manner of granting council tax benefit
63. Person to whom benefit is to be paid
64. Shortfall in benefit
65. Payment on the death of the person entitled
66. Offsetting

## PART 10

### Excess benefit

67. Meaning of excess benefit
68. Recoverable excess benefit
69. Authority by which recovery may be made
70. Persons from whom recovery may be sought
71. Methods of recovery
72. Further provision as to recovery of excess benefit
73. Diminution of capital
74. Sums to be deducted in calculating recoverable excess benefit
75. Recovery of excess benefit from prescribed benefits

## PART 11

### Information

#### SECTION 1

##### *Claims and information*

76. Interpretation
77. Collection of information
78. Recording and holding information
79. Forwarding of information
80. Request for information

#### SECTION 2

##### *Information between authorities etc.*

81. Information to be supplied by an authority to another authority
82. Supply of information: extended payments (severe disablement allowance and incapacity benefit)  
Signature

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#### SCHEDULE 1 — Applicable amounts

##### PART 1 — Personal allowances

1. The amounts specified in column (2) below in respect of...
2. (1) The amount specified in column (2) below in respect...

##### PART 2 — Family premium

3. (1) The amount for the purposes of regulation 12(1)(c) and...

##### PART 3 — Premiums

4. The premiums specified in Part 4 shall, for the purposes...
5. (1) Subject to sub-paragraph (2), for the purposes of this...
6. Severe Disability Premium
7. Enhanced disability premium
8. Disabled Child Premium
9. Carer Premium
10. Persons in receipt of concessionary payments
11. Person in receipt of benefit

PART 4 — Amounts of premiums specified in Part 3

SCHEDULE 2 — Sums disregarded from claimant's earnings

1. Where two or more of paragraphs 2 to 5 apply...
2. In a case where a claimant is a lone parent,...
3. (1) In a case of earnings from any employment or...
4. (1) If the claimant or, if he has a partner,...
5. (1) £20 is disregarded if the claimant or, if he...
6. Any amount or the balance of any amount which would...
7. Except where the claimant or his partner qualifies for a...
8. Any earnings, other than earnings referred to in regulation 23(8)(b),...
9. (1) In a case where the claimant is a person...
10. Where a payment of earnings is made in a currency...

SCHEDULE 3 — Amounts to be disregarded in the calculation of income other than earnings

1. In addition to any sum which falls to be disregarded...
2. The whole of any amount included in a pension to...
3. Any mobility supplement under article 26A of the Naval, Military...
4. Any supplementary pension under article 29(1A) of the Naval, Military...
5. In the case of a pension awarded at the supplementary...
6. (1) Any payment which is— (a) made under any of...
7. £15 of any widowed parent's allowance to which the claimant...
8. £15 of any widowed mother's allowance to which the claimant...
9. Where the claimant occupies a dwelling as his home and...
10. If the claimant— (a) owns the freehold or leasehold interest...
11. Where a claimant receives income under an annuity purchased with...
12. (1) Any payment, other than a payment to which sub-paragraph...
13. Any increase in pension under Part 4 of the Naval,...
14. Any payment ordered by a court to be made to...
15. Periodic payments made to the claimant or the claimant's partner...
16. Any income which is payable outside the United Kingdom for...
17. Any banking charges or commission payable in converting to Sterling...
18. Where the claimant makes a parental contribution in respect of...
19. (1) Where the claimant is the parent of a student...
20. (1) Where a claimant's applicable amount includes an amount by...
21. Except in a case which falls under paragraph 9 of...
22. Any special war widows payment made under—
23. Where the total value of any capital specified in Part...
24. Except in the case of income from capital specified in...

SCHEDULE 4 — Capital disregards

PART 1 — Capital to be disregarded

1. Any premises acquired for occupation by the claimant which he...
2. Any premises which the claimant intends to occupy as his...

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3. Any premises which the claimant intends to occupy as his...
4. Any premises occupied in whole or in part—
5. Any future interest in property of any kind, other than...
6. Where a claimant has ceased to occupy what was formerly...
7. Any premises where the claimant is taking reasonable steps to...
8. All personal possessions.
9. The assets of any business owned in whole or in...
10. The assets of any business owned in whole or in...
11. The surrender value of any policy of life insurance.
12. The value of any funeral plan contract; and for this...
13. Where an ex-gratia payment has been made by the Secretary...
14. (1) Subject to sub-paragraph (2), the amount of any trust...
15. The amount of any payment, other than a war disablement...
16. (1) Any payment made under— (a) the Macfarlane Trust, the...
17. (1) An amount equal to the amount of any payment...
18. Any amount specified in paragraph 19, 20 or 21 for...
19. Amounts paid under a policy of insurance in connection with...
20. So much of any amounts paid to the claimant or...
21. (1) Subject to paragraph 22 any amount paid—
22. (1) Subject to sub-paragraph (3), any payment of £5,000 or...
23. Where a capital asset is held in a currency other...
24. The value of the right to receive income from an...
25. The value of a right to receive income under a...
26. The dwelling occupied as the home; but only one dwelling...  
PART 2 — Capital disregarded only for the purposes of determining deemed income
27. The value of the right to receive any income under...
28. The value of the right to receive any rent except...
29. The value of the right to receive any income under...
30. Where property is held under a trust, other than—

SCHEDULE 5 — Extended payments (severe disablement allowance and incapacity benefit) of council tax benefit

1. Condition for an extended payment (severe disablement allowance and incapacity benefit)
2. Calculation and payment of an extended payment (severe disablement allowance and incapacity benefit)
3. Movers
4. In a case to which paragraph 3 applies the amount...
5. The maximum council tax benefit of a mover the amount...
6. Adjustment of entitlement in respect of an extended payment (severe disablement allowance and incapacity benefit)
7. Interpretation

SCHEDULE 6 — Amount of alternative maximum council tax benefit

1. (1) Subject to paragraphs 2 and 3, the alternative maximum...
2. In determining a second adult's gross income for the purposes...
3. Where there are two or more second adults residing with...

SCHEDULE 7 — Matters to be included in the decision notice

PART 1 — General

1. The statement of matters to be included in any decision...
2. Every decision notice shall include a statement as to the...

3. Every decision notice shall include a statement as to the...
4. Every decision notice following an application for a revision in...
5. Every decision notice following an application for a revision in...
6. An authority may include in the decision notice any other...
7. Parts 2, 3 and 4 of this Schedule shall apply...
8. Where a decision notice is given following a revision of...  
PART 2 — Awards where state pension credit is payable
9. (1) Where a person on state pension credit is awarded...  
PART 3 — Awards of council tax benefit where state pension credit not in payment
10. Where a person is not on state pension credit but...  
PART 4 — Notice where income of non-dependant is treated as claimant's income
11. Where an authority makes a decision under regulation 14 (circumstances...  
PART 5 — Notice where no award is made
12. Where a person is not awarded council tax benefit under...  
PART 6 — Awards where alternative maximum council tax benefit is payable in respect of a day
13. Where a person is awarded council tax benefit determined in...
14. Notice where no award of alternative maximum council tax benefit is made
15. Notice where council tax benefit is awarded and section 131(9) of the Act applies  
PART 7 — Notice where there is recoverable excess benefit
16. Except in cases to which paragraphs (a) and (b) of...

Explanatory Note