THE COUNCIL TAX REDUCTION SCHEMES (PRESCRIBED REQUIREMENTS) (ENGLAND) REGULATIONS 2012

PART 1

1. Citation, commencement and application
2. Interpretation
3. Meaning of “pensioner” and “person who is not a pensioner”
4. Meaning of “couple”
5. Polygamous marriages
6. Meaning of “family”
7. Circumstances in which a person is to be treated as responsible or not responsible for another
8. Households
9. Non-dependants
10. Remunerative work

PART 2

11. Pensioners
12. Persons treated as not being in Great Britain
13. Persons subject to immigration control

PART 3

14. Provision for pensioners
15. Provision for all applicants

Signature
SCHEDULE 1 — Pensioners: matters that must be included in an authority’s scheme

PART 1
1. Classes of persons entitled to a reduction under an authority’s scheme
2. Class A: pensioners whose income is less than the applicable amount
3. Class B: pensioners whose income is greater than the applicable amount
4. Class C: alternative maximum council tax reduction
5. Periods of absence from a dwelling

PART 2
6. Applicable amounts

PART 3
7. Maximum council tax reduction amount under an authority’s scheme
8. Non-dependant deductions

PART 4
9. Alternative maximum council tax reduction under a scheme

PART 5
10. Amount of reduction under a scheme: classes A to C

PART 6

CHAPTER 1

11. Calculation of income and capital: applicant’s family and polygamous marriages
12. Circumstances in which income and capital of non-dependant is to be treated as applicant’s

CHAPTER 2

13. Applicant in receipt of guarantee credit
14. Calculation of applicant’s income in savings credit only cases
15. Calculation of income and capital where state pension credit is not payable
16. Meaning of “income”
17. Calculation of weekly income
18. Earnings of employed earners
19. Calculation of net earnings of employed earners
20. Calculation of earnings of self-employed earners
21. Earnings of self-employers earners
22. Notional income
23. Income paid to third parties
24. Calculation of income on a weekly basis
25. Treatment of child care charges
27. Calculation of average weekly income from tax credits
28. Disregard of changes in tax, contributions etc
29. Calculation of net profit of self-employed earners
30. Calculation of deduction of tax and contributions of self-employed earners
CHAPTER 3

31. Calculation of capital
32. Calculation of capital in the United Kingdom
33. Calculation of capital outside the United Kingdom
34. Notional capital
35. Diminishing notional capital rule
36. Capital jointly held
37. Calculation of tariff income from capital
   PART 7
38. Extended reductions (qualifying contributory benefits)
39. Duration of extended reduction period (qualifying contributory benefits)
40. Amount of extended reduction (qualifying contributory benefits)
41. Extended reductions (qualifying contributory benefits): movers
42. Relationship between extended reduction (qualifying contributory benefits) and entitlement to a reduction by virtue of classes A to C
43. Continuing reductions where state pension credit claimed
44. Extended reductions: movers into an authority’s area
   PART 8 — When entitlement begins and change of circumstances
45. Date on which entitlement begins
46. Date on which change of circumstances is to take effect
47. Change of circumstances where state pension credit in payment

SCHEDULE 2 — Applicable amounts
   PART 1 — Personal allowances
1. Personal allowance
2. Child or young person amounts
   PART 2 — Family premium
3. Family premium
   PART 3 — Premiums
4. The premiums specified in Part 4 are, for the purposes...
5. Subject to sub-paragraph (2), for the purposes of this Part,..
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 premium specified in Part 3

SCHEDULE 3 — Amount of alternative maximum council tax reduction
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 4 — Sums disregarded from applicant’s earnings
1. Where two or more of paragraphs 2 to 5 apply...
2. In a case where an applicant is a lone parent,....
3. (1) In a case of earnings from any employment or...
4. (1) If the applicant or, if he has a partner,...
5. (1) £20 is disregarded if the applicant or, if he...
6. (1) Where— (a) the applicant (or if the applicant is...
7. Any amount or the balance of any amount which would...
8. Except where the applicant or his partner qualifies for a...
9. Any earnings, other than earnings referred to in paragraph 17(9)(b)...
10. (1) In a case where the applicant is a person...
11. Where a payment of earnings is made in a currency...

SCHEDULE 5 — 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 20 of the Naval, Military...
4. Any supplementary pension under article 23(2) 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 applicant...
8. £15 of any widowed mother’s allowance to which the applicant...
9. Where the applicant occupies a dwelling as his home and...
10. If the applicant— (a) owns the freehold or leasehold interest...
11. Where an applicant receives income under an annuity purchased with...
12. (1) Any payment, other than a payment to which sub-paragraph...
13. Any increase in pension or allowance under Part 2 or...
14. Any payment ordered by a court to be made to...
15. Periodic payments made to the applicant or the applicant’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 applicant makes a parental contribution in respect of...
19. (1) Where the applicant is the parent of a student...
20. (1) Where an applicant’s applicable amount includes an amount by...
21. Except in a case which falls under paragraph 10 of...
22. Where the total value of any capital specified in Part...
23. Except in the case of income from capital specified in...
24. Where the applicant, or the person who was the partner...

SCHEDULE 6 — Capital Disregards

PART 1 — Capital to be disregarded
1. Any premises acquired for occupation by the applicant which he...
2. Any premises which the applicant intends to occupy as his...
3. Any premises which the applicant 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 an applicant has ceased to occupy what was formerly...
7. Any premises where the applicant 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 pension,....
16. (1) Any payment made under or by—
17. (1) An amount equal to the amount of any payment...
18. Any amount specified in paragraph 19, 20, 21 or 25...
19. Amounts paid under a policy of insurance in connection with...
20. So much of any amounts paid to the applicant 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. Any arrears of supplementary pension which is disregarded under paragraph...
26. The dwelling occupied as the home; but only one dwelling...
27. (1) Subject to sub-paragraph (2) where an applicant falls within...
28. Where a person elects to be entitled to a lump...
29. Any payments made by virtue of regulations made under—
   PART 2 — Capital disregarded only for the purposes of determining deemed income
30. The value of the right to receive any income under...
31. The value of the right to receive any rent except...
32. The value of the right to receive any income under...
33. Where property is held under a trust, other than—

SCHEDULE 7 — All applicants: matters that must be included in an authority’s scheme — procedural matters

PART 1
1. Procedure by which a person may apply for a reduction under an authority’s scheme
2. An application may be made— (a) in writing,
3. (1) An application which is made in writing must be...
4. Where an application made in writing is defective because—
5. (1) If an application made by electronic communication is defective...
6. In a particular case an authority may determine that an...
7. (1) If an application made by telephone is defective an...
   PART 2 — Appeals
8. Procedure by which a person may appeal against certain decisions of the authority
   PART 3 — Discretionary reductions
9. Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act
   PART 4 — Electronic communication
10. Interpretation
11. Conditions for the use of electronic communication
12. Use of intermediaries
13. Effect of delivering information by means of electronic communication
14. Proof of identity of sender or recipient of information
15. Proof of delivery of information
16. Proof of content of information

SCHEDULE 8 — All applicants: matters that must be included in an authority’s scheme — other matters

PART 1 — Extended reductions: persons who are not pensioners
1. Paragraph 2 applies only in relation to persons who are...
2. Extended reductions: movers into an authority’s area
   PART 2 — Further provision about applications and duty to notify a change of circumstances
3. Except for paragraph 6 (which applies to persons who are...
4. Making an application
5. Date on which an application is made
6. Back-dating of applications
7. Information and evidence
8. Amendment and withdrawal of application
9. Duty to notify changes of circumstances

PART 3 — Decisions by an authority
10. This Part applies to persons who are pensioners and persons...
11. Decision by authority
12. Notification of decision

PART 4 — Circumstances in which a payment may be made
13. This part applies to persons who are pensioners and persons...
14. Payment where there is joint and several liability

Explanatory Note