

**EXPLANATORY MEMORANDUM TO
THE COUNCIL TAX BENEFIT ABOLITION (CONSEQUENTIAL PROVISION)
REGULATIONS 2013**

2013 No. 458

1. This explanatory memorandum has been prepared by the Department for Work and Pensions and is laid before Parliament by Command of Her Majesty.

2. Purpose of the instrument

Council Tax Benefit is to be abolished from 1 April 2013. Following discussions with relevant Departments, this instrument removes or amends references to Council Tax Benefit in various statutory instruments.

3. Matters of special interest to the Joint Committee on Statutory Instruments

None

4. Legislative Context

A variety of statutory instruments include references to entitlement to Council Tax Benefit; its abolition from 1 April 2013 renders such references unnecessary from that date. This instrument provides an agreed amendment where this is straightforward. In other cases, the reference is removed so that relevant Departments can consider in more detail whether any further amendment is required.

5. Territorial Extent and Application

This instrument applies to all of the United Kingdom but the revocations and amendments in the Schedules have the same extent as the provisions they are modifying. The revocations in respect of the National Assistance (Assessment of Resources) Regulations 1992, which extend to Great Britain, and the Housing Renewal Grants Regulations 1996, which extend to England and Wales, apply to England only.

6. European Convention on Human Rights

As the instrument is subject to the negative resolution procedure and does not amend primary legislation, no statement is required.

7. Policy background

• *What is being done and why*

7.1 This instrument removes or modifies references to Council Tax Benefit in other secondary legislation. Such references will no longer be relevant when Council Tax Benefit is abolished from 1 April 2013. The primary legislation under which Council Tax Benefit is provided is repealed by the Welfare Reform Act 2012 with effect from 1st April 2013.

7.2 Schedule 1 removes references to Council Tax Benefit because such references are no longer relevant following the abolition of Council Tax Benefit on 1 April 2013. Removing these references is good practice in maintaining legislation and is essentially a housekeeping exercise.

7.3 Schedule 2 makes specific changes to the wording of:

- The Income Support (General) Regulations 1987;
- The Social Security (Claims and Payments) Regulations 1987;
- The Jobseeker's Allowance Regulations 1996;
- The Child Support Departure Directions and Consequential Amendments Regulations 1996;
- The Child Support (Variations) Regulations 2000;
- The State Pension Credit Regulations 2002;
- The National Health Service (Travel expenses and Remission of Charges) Regulations 2003; and,
- The Employment and Support Allowance Regulations 2008

7.4 Some of these amendments are required as simply removing references to Council Tax Benefit would not leave a comprehensible text. The amendments to the Income Support (General) Regulations 1987, Jobseeker's Allowance Regulations 1996, State Pension Credit Regulations 2002 and Employment and Support Allowance Regulations 2008 retain the sense of a definition that currently relies on a cross-reference to the Council Tax Benefit Regulations.

- **Consolidation**

7.5 The purpose of this statutory instrument is to amend a number of regulations. The amendments will take effect immediately and no consolidation will be required at a later date.

8. Consultation outcome

8.1 The Department for Work and Pensions has liaised with all Departments whose legislation is affected by the abolition of Council Tax Benefit. Officials in these Departments have either agreed to make the relevant amendments to their own legislation or they have supplied or agreed the wording that this instrument inserts as a replacement.

8.2 The Welfare Reform Act 2012 was subject to formal consultation. No further consultation is required to make the consequential amendments as they do not directly relate to the over-arching policy intent.

9. Guidance

9.1 No specific guidance is required as a result of these regulations; however, the Department has provided advice to other Departments about the effect of the abolition of Council Tax Benefit on their legislation. The Department has also worked closely with the Department for Communities and Local Government, the Scottish Government and the Welsh Government to raise awareness in other Government Departments about their replacement council tax reduction schemes and the effect that this may have on their legislation.

10. Impact

- 10.1 The impact on business, charities or voluntary bodies is minimal. Other Government Departments will be raising awareness of the changes in their regulations with relevant bodies
- 10.2 The impact on the public sector is minimal. The Department has notified local authorities about changes because of the abolition of Council Tax Benefit. It has also worked with other Departments to minimise the impact of changes necessary for their regulations. No additional costs should be incurred as a result of these consequential amendments, as they make the necessary changes to regulations that other Departments have requested.
- 10.3 An Impact Assessment has not been prepared for this instrument.

11. Regulating small business

- 11.1 The legislation does not apply to small business.

12. Monitoring & review

- 12.1 This instrument has no specific policy objective other than to make consequential amendments necessary as a result of the abolition of Council Tax Benefit. The Department for Communities and Local Government, the Scottish Government and the Welsh Government are responsible for reviewing their default council tax reduction schemes. Local authorities with their own council tax reduction schemes will be responsible for reviewing those schemes, but such policies are not within the remit of the Department for Work and Pensions following the abolition of Council Tax Benefit from 1 April 2013.

13. Contact

Dean Blower at the Department for Work and Pensions Tel: 020 7449 5338 or email: dean.blower@dwp.gsi.gov.uk can answer any queries regarding the instrument.