

This Statutory Instrument has been made in consequence of defects in [S.I. 2013/3181](#) and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2014 No. 448

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2014

<i>Made</i>	- - - -	<i>27th February 2014</i>
<i>Laid before Parliament</i>		<i>5th March 2014</i>
<i>Coming into force</i>	- -	<i>28th March 2014</i>

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 113(1) of, and paragraph 2 of Schedule 1A to, the Local Government Finance Act 1992⁽¹⁾:

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2014 and come into force on 28th March 2014.

(2) These Regulations apply in relation to council tax reduction schemes made by billing authorities for financial years beginning on or after 1st April 2014.

Amendments to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

2.—(1) The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012⁽²⁾ are amended as follows.

(2) In Schedule 2 (applicable amounts)—

- (a) in column (2) of the Table in paragraph 1, in sub-paragraph (3)(b) for “£82.50” substitute “£78.15”;
- (b) in paragraph 3 for “£17.40” substitute “£17.45”.

(1) [1992 c.14](#). Section 113(1) was amended by paragraphs 2 and 9(a) of Schedule 1 to the Local Government Act [1999 \(c.27\)](#); paragraphs 40 and 52 of Schedule 7 to the Local Government Act [2003 \(c.26\)](#) and section 80 of the Localism Act [2011 \(c.20\)](#); Schedule 1A was inserted by Schedule 4 to the Local Government Finance Act [2012 \(c.17\)](#).

(2) [S.I. 2012/2885](#); relevant amending instruments are [S.I. 2012/3085](#), [2013/3181](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Signed by authority of the Secretary of State for Communities and Local Government

27th February 2014

Brandon Lewis
Parliamentary Under Secretary of State
Department for Communities and Local
Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 13A of the Local Government Finance Act 1992 (“the 1992 Act”) requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes of person, whom the authority considers are in financial need. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (“the 2012 Regulations”) prescribe matters which must be included in such a scheme in addition to matters set out in paragraph 2 of Schedule 1A to the 1992 Act.

These Regulations amend the 2012 Regulations to correct errors in relation to the uprating of two of the figures relied on to calculate the “applicable amount” in relation to an applicant for a council tax reduction. The amount of allowance in relation to an additional spouse in the case of a polygamous marriage should have been uprated by the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013 ([S.I. 2013/3181](#)) to £78.15, not £82.50. And the family premium should have been uprated by those Regulations from £17.40 to £17.45.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.