

Changes to legislation: Local Government Finance Act 1992, SCHEDULE 1B is up to date with all changes known to be in force on or before 13 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

[^{F1}SCHEDULE 1B

Section 13A

COUNCIL TAX REDUCTION SCHEMES: WALES

Textual Amendments

F1 Schs. 1A, 1B inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 1](#)

Interpretation

- 1 In this Schedule—
- (a) “the regulations” means regulations under section 13A(4);
 - (b) “scheme” means council tax reduction scheme under the regulations;
 - (c) “specified” means specified in the regulations;
 - (d) “specified authority” means a person or body required by the regulations to make a scheme (and, in relation to a particular scheme, means the authority which made the scheme or is under a duty to make it).

Application of schemes

- 2 (1) The regulations may—
- (a) prescribe, for each scheme that is to be made, the dwellings to which that scheme is to apply;
 - (b) require each scheme to state the dwellings to which it is to apply.
- (2) The regulations may prescribe—
- (a) the date by which each scheme is to be made, and
 - (b) the first financial year to which it must relate.

Persons entitled to reductions

- 3 (1) The regulations may prescribe—
- (a) classes of person who are to be entitled to a reduction under schemes;
 - (b) classes of person who must not be entitled to a reduction under schemes.
- (2) The regulations may—
- (a) allow specified authorities to determine (subject to regulations under sub-paragraph (1)) classes of person who are to be entitled to a reduction under schemes, or
 - (b) provide that specified authorities may not determine such classes.
- (3) The regulations may require each scheme to state the classes of person (prescribed under sub-paragraph (1)(a) or determined under sub-paragraph (2)(a)) who are to be entitled to a reduction under the scheme.

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- (4) Any class of person prescribed under sub-paragraph (1)(a) may be determined by reference to, in particular, the matters listed in sub-paragraph (7).
- (5) The regulations may require any class of person determined under sub-paragraph (2) (a) to be determined by reference to specified matters (which may include those listed in sub-paragraph (7)).
- (6) If the regulations do not require a class of person to be determined as mentioned in sub-paragraph (5), the specified authority may determine that class by reference to, in particular, the matters listed in sub-paragraph (7).
- (7) Those matters are—
 - (a) whether the Welsh Ministers consider, or the specified authority considers, any person to be in financial need;
 - (b) the income of any person liable to pay council tax in respect of any dwelling to which a scheme is to apply;
 - (c) the capital of any such person;
 - (d) whether any such person is in receipt of any specified benefit;
 - (e) the income and capital of any other person who is a resident of the dwelling, or whether any such person is in receipt of any specified benefit;
 - (f) the number of dependants of any person within paragraph (b) or (e);
 - (g) whether the person has made an application for the reduction.

Reductions

- 4 (1) The regulations may prescribe reductions, including minimum and maximum reductions, to which persons in each class (whether prescribed under paragraph 3(1) (a) or determined under paragraph 3(2)(a)) are to be entitled under schemes.
- (2) The regulations may—
 - (a) allow specified authorities to determine (subject to regulations under sub-paragraph (1)) reductions to which persons in each class set out in the scheme are to be entitled, or
 - (b) provide that specified authorities may not determine such reductions.
- (3) The regulations may require each scheme to set out the reductions (whether prescribed under sub-paragraph (1) or determined under sub-paragraph (2)(a)) to which persons in each class set out in the scheme are to be entitled.
- (4) Different reductions may be set out for different classes.
- (5) A reduction under a scheme may be—
 - (a) a discount calculated as a percentage of the amount which would be payable apart from the scheme,
 - (b) a discount of an amount set out in the scheme or to be calculated in accordance with the scheme,
 - (c) expressed as an amount of council tax to be paid (lower than the amount which would be payable apart from the scheme) which is set out in the scheme or is to be calculated in accordance with it, or
 - (d) the whole amount of council tax (so that the amount payable is nil).

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Other matters

- 5 (1) The regulations may require each scheme to state—
- (a) the procedure by which a person may apply for a reduction under the scheme;
 - (b) the procedure by which a person can make an appeal under section 16 against any decision which affects the person's entitlement to a reduction under the scheme or the amount of any reduction to which the person is entitled;
 - (c) the procedure by which a person can apply to the relevant billing authority for a reduction under section 13A(1)(c).
- (2) In sub-paragraph (1)(c), the relevant billing authority for any dwelling to which the scheme applies is the billing authority in whose area the dwelling is situated.
- (3) The regulations may prescribe requirements which must be met by the procedure mentioned in sub-paragraph (1)(a) or (b).
- 6 (1) The regulations may—
- (a) require other matters to be included in schemes;
 - (b) allow schemes to make provision that is equivalent to provision made by a relevant enactment, or provision that is capable of being made under a relevant enactment, with such modifications as specified authorities think fit;
 - (c) prescribe the procedure which a specified authority must follow when making a scheme (including requirements regarding consultation and other steps to be taken before and after making the scheme);
 - (d) require or allow functions conferred by the regulations to be exercised by specified authorities jointly with other authorities;
 - (e) prescribe a default scheme which is to take effect, if a specified authority fails to make a scheme in accordance with the regulations, in respect of dwellings to which that scheme would have applied;
 - (f) impose requirements on specified authorities relating to the review, revision or replacement of schemes;
 - (g) enable specified authorities to make reasonable charges for the supply of copies of documents relating to schemes;
 - (h) require specified authorities to provide to the Welsh Ministers information about schemes.
- (2) In particular, the regulations may under sub-paragraph (1)(a) set out provision to be included in schemes, and a default scheme prescribed under sub-paragraph (1)(e) may make provision, that is equivalent to—
- (a) provision made by a relevant enactment, or
 - (b) provision that is capable of being made under a relevant enactment,
- with such modifications as the Welsh Ministers think fit.
- (3) For the purposes of sub-paragraphs (1)(b) and (2), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
- (a) sections 131 to 133 of the Social Security Contributions and Benefits Act 1992 (council tax benefit);
 - (b) sections 134 to 137 of that Act (general provisions about income-related benefits) so far as applying in relation to council tax benefit;

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- (c) section 1 of the Social Security Administration Act 1992 (entitlement to benefit dependent on claim) so far as applying in relation to council tax benefit;
- (d) section 6 of that Act (regulations about council tax benefit administration);
- (e) sections 32 to 34 of the Welfare Reform Act 2007 (benefit for persons taking up employment) so far as applying in relation to council tax benefit.

Transitional provision

- 7 (1) The regulations may make such transitional provision regarding the commencement of schemes as the Welsh Ministers think fit.
- (2) Such provision may include, in particular, provision for and in connection with treating a person who is or was in receipt of council tax benefit, or who makes or has made a claim for that benefit, as having made an application for a reduction under a scheme.

Guidance

- 8 In exercising any function relating to schemes, a specified authority must have regard to any guidance issued by the Welsh Ministers.]

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)