



Social Security Administration Act 1992

1992 CHAPTER 5

PART VIII

^{XI}ARRANGEMENTS FOR HOUSING BENEFIT AND COMMUNITY CHARGE BENEFITS AND RELATED SUBSIDIES

Community charge benefits

^{F1}138 Nature of benefits

^{F2}(1) Regulations shall provide that where a person is entitled to council tax benefit in respect of council tax payable to a billing authority or ^{F3}local authority in Scotland] the benefit shall take such of the following forms as is prescribed in the case of the person—

- (a) a payment or payments by the authority to the person;
- (b) a reduction in the amount the person is or becomes liable to pay to the authority in respect of the tax for the relevant or any subsequent financial year;
- (c) both such payment or payments and such reduction.]

^{F4}References in any enactment or instrument (whenever passed or made) to payment, in relation to council tax benefit, include any of those ways of giving the benefit.]

^{F5}(3)

^{F5}(4)

(5) For the purposes of ^{F6}subsection (1)] above the relevant ^{F7}financial year] is the ^{F7}financial year] in which the relevant day falls; and the relevant day is the day in respect of which the person concerned is entitled to the benefit.

^{F8}(6)

^{F8}(7)

^{F8}(8)

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- (9) Regulations under subsection (1) ^{F9}... above may include such supplementary, incidental or consequential provisions as appear to the Secretary of State to be necessary or expedient; and any such provisions may include provisions amending or adapting provisions of [^{F10}Part I or II of the Local Government Finance Act 1992].

Textual Amendments

- F1** Ss. 138-140G repealed (1.4.2013 in so far as relate to the abolition of council tax benefit) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\), Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)
- F2** S. 138(1) substituted for s. 138(1)(2) (1.4.1993) by [Local Government Finance Act 1992 \(c.14\), Sch. 9 para. 19\(1\)](#)
- F3** Words in s. 138(1) substituted (1.4.1996) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 13 para. 175\(3\)](#); S.I. 1996/323, art. 4(1)(c)
- F4** Words in s. 138(1) inserted (1.4.1997) by [Housing Act 1996 \(c. 52\), s. 232\(3\), Sch. 12 para. 2](#); S.I. 1997/618, art. 2(1) (with Sch.)
- F5** S. 138(3)(4) repealed (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 19\(2\), Sch. 14](#)
- F6** Words in s. 138(5) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 19\(3\)](#)
- F7** Words in s. 138(5) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 19\(3\)](#)
- F8** S. 138(6)-(8) repealed (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 19\(4\), Sch. 14](#)
- F9** Words in s. 138(9) repealed (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 19\(5\), Sch. 14](#)
- F10** Words in s. 138(9) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 19\(5\)](#)

139 Arrangements for community charge benefits

- (1) [^{F11}Council tax benefit] provided for by virtue of a scheme under section 123 of the Contributions and Benefits Act (in this Act referred to as a [^{F12}council tax benefit scheme]) is to be administered by the appropriate authority.
- [^{F13}(2) For the purposes of this section the appropriate authority is the billing authority or [^{F14}local authority in Scotland] which levied the council tax as regards which a person is entitled to the benefit.]
- [^{F15}(4) Nothing in this section shall be read as excluding the general provisions of the Local Government Act 1972 or the Local Government (Scotland) Act 1973 from applying in relation to the council tax benefit functions of a local authority.]
- (6) A [^{F16}billing authority] or [^{F17}local authority in Scotland] may modify any part of the [^{F18}council tax benefit scheme] administered by the authority—
- (a) so as to provide for disregarding, in determining a person's income, the whole or part of any [^{F19}prescribed] war disablement pension or [^{F19}prescribed] war widow's pension payable to that person or to his partner or to a person to whom he is polygamously married;
 - (b) to such extent in other respects as may be prescribed,
- and any such modifications may be adopted by resolution of an authority.

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- (7) Modifications other than such modifications as are mentioned in subsection (6)(a) above shall be so framed as to secure that, in the estimate of the authority adopting them, the total of ^{F20}the amount of benefit which will be paid by them in any year will not exceed the permitted total or any subsidiary limit specified by order of the Secretary of State].
- (8) An authority which has adopted modifications may by resolution revoke or vary them.
- (9) If the ^{F21}council tax benefit scheme] includes power for an authority to exercise a discretion in allowing ^{F22}council tax benefit], the authority shall not exercise that discretion so that the total of ^{F23}the amount of benefit paid by them in any year exceeds the permitted total or any subsidiary limit specified by order of the Secretary of State.]
- ^{F24}(10) The Secretary of State—
- (a) shall by order specify the permitted total of council tax benefit payable by any authority in any year; and
- (b) may by order specify one or more subsidiary limits on the amount of council tax benefit payable by any authority in any year in respect of any matter or matters specified in the order.
- The power to specify the permitted total or a subsidiary limit may be exercised by fixing an amount or by providing rules for its calculation.]
- (11) In this section—
- “modifications” includes additions, omissions and amendments, and related expressions shall be construed accordingly;
- “partner”, in relation to a person, means the other member of the couple concerned;
- ^{F25}.....
- ^{F26}“war widow's pension” includes any corresponding pension payable to a widower or surviving civil partner].]

Textual Amendments

- F1** Ss. 138-140G repealed (1.4.2013 in so far as relate to the abolition of council tax benefit) by [Welfare Reform Act 2012 \(c. 5\), s. 150\(3\), Sch. 14 Pt. 1](#); S.I. 2013/358, art. 8(c), Sch. 4 (with arts. 9, 10, Sch. 5)
- F11** Words in s. 139(1) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 20\(1\)](#)
- F12** Words in s. 139(1) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 20\(1\)](#)
- F13** S. 139(2) substituted for s. 139(2)(3) (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 20\(2\)](#)
- F14** Words in s. 139(2) substituted (1.4.1996) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 13 para. 175\(3\)](#); S.I. 1996/323, art. 4(1)(c)
- F15** S. 139(4) substituted for s. 139(4)(5) (1.4.1997) by [Housing Act 1996 \(c. 52\), s. 232\(3\), Sch. 12 para. 3\(2\)](#); S.I. 1997/618, art. 2(1) (with Sch.)
- F16** Words in s. 139(6) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 20\(5\)](#)
- F17** Words in s. 139(6) substituted (1.4.1996) by [Local Government etc. \(Scotland\) Act 1994 \(c. 39\), s. 184\(2\), Sch. 13 para. 175\(3\)](#); S.I. 1996/323, art. 4(1)(c)
- F18** Words in s. 139(6) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 20\(5\)](#)

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- F19** Word in s. 139(6)(a) inserted by [Welfare Reform Act 2007 \(c. 5\), s. 70\(1\), Sch. 5 para. 4\(a\)](#)
- F20** Words in s. 139(7) substituted (1.4.1997) by [Housing Act 1996 \(c. 52\), s. 232\(3\), Sch. 12 para. 3\(3\); S.I. 1997/618, art. 2\(1\) \(with Sch.\)](#)
- F21** Words in s. 139(9) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 20\(7\)\(a\)](#)
- F22** Words in s. 139(9) substituted (1.4.1993) by [Local Government Finance Act 1992 \(c. 14\), s. 118\(4\), Sch. 9 para. 20\(7\)\(b\)](#)
- F23** Words in s. 139(9) substituted (1.4.1997) by [Housing Act 1996 \(c. 52\), s. 232\(3\), Sch. 12 para. 3\(4\); S.I. 1997/618, art. 2\(1\) \(with Sch.\)](#)
- F24** S. 139(10) substituted (1.4.1997) by [Housing Act 1996 \(c. 52\), s. 232\(3\), Sch. 12 para. 3\(5\); S.I. 1997/618, art. 2\(1\) \(with Sch.\)](#)
- F25** Words in s. 139(11) repealed by [Welfare Reform Act 2007 \(c. 5\), s. 70\(1\), Sch. 5 para. 4\(b\)](#)
- F26** Words in s. 139(11) substituted by [Welfare Reform Act 2007 \(c. 5\), s. 70\(1\), Sch. 5 para. 4\(b\)](#)

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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. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))
- Act modified by [S.I. 2019/1302 art. 2](#) (This amendment not applied to legislation.gov.uk S.I. 2019/1302 revoked (17.12.2020) by The Social Security (Iceland, Liechtenstein and Norway) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1569), arts. 1(2), 2)
- Act modified by [S.I. 2019/1303 art. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2019/1303 revoked (17.12.2020) by The Social Security (Switzerland) (Citizens' Rights Agreement) (Revocation) Order 2020 (S.I. 2020/1570), arts. 1(2), 2)

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

- s. 2G(1)(d) inserted by [2012 c. 5 s. 59\(5\)](#)
- s. 5(1A)-(1C) inserted by [2009 c. 24 s. 22\(2\)\(b\)](#) (This amendment not applied to legislation.gov.uk. S. 22 repealed (1.4.2013) by 2012 c. 5, s. 101(2); S.I. 2013/358, art. 4(2))
- s. 78A inserted by [2009 c. 24 s. 16\(2\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 121B(1)(aa) inserted by [2007 asp 3 Sch. 5 para. 19\(a\)](#) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 121B(4) words inserted by [2007 asp 3 Sch. 5 para. 19\(b\)](#) (S. 121B repealed by Finance Act 2008 (c. 9), Sch. 43 para. 14)
- s. 122F(5) inserted by [2012 c. 5 Sch. 4 para. 12\(4\)](#)
- s. 122G inserted by [2009 c. 24 s. 18](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 122H inserted by [2009 c. 24 s. 20\(3\)](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- s. 134(2)-(2B) substituted for s. 134(2) by [2007 c. 5 s. 37](#)
- s. 148AB inserted by [2008 c. 30 Sch. 4 para. 14](#) (This amendment not applied to legislation.gov.uk. Sch. 4 paras. 13-22 repealed (1.10.2014) without ever being in force by 2014 c. 19, Sch. 12 para. 96(c); S.I. 2014/2377, art. 2(1)(a)(ii)(3)(c))
- s. 148AB(1)(2) words substituted by [2011 c. 19 Sch. 3 para. 8\(2\)](#)
- s. 148AB(9) inserted by [2011 c. 19 Sch. 3 para. 8\(3\)](#)
- s. 151(10)(b)(i)(ii) repealed by [2012 c. 5 Sch. 14 Pt. 1](#)
- s. 160C inserted by [2012 c. 5 Sch. 2 para. 24](#)
- s. 165(1)(b)(viii) and word inserted by [2023 c. 20 Sch. para. 19\(2\)\(b\)](#)
- s. 190(1)(ac) inserted by [2009 c. 24 s. 21](#) (This amendment not applied to legislation.gov.uk. Ss. 16-21 repealed (1.4.2013) by 2012 c. 5, s. 73; S.I. 2012/3090, art. 2(1)(b))
- Sch. 4 Pt. 3 para. 5 word substituted by [S.I. 2010/978 art. 2](#)