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STATUTORY INSTRUMENTS

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**2006 No. 2378**

**The Social Security (Miscellaneous  
Amendments) (No. 4) Regulations 2006**

**Amendment of the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006**

**18.**—(1) The Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 are amended as follows.

(2) At the end of regulation 31 (notional income) insert—

“(11) For the purposes of paragraph (8), a person is not to be regarded as depriving himself of income where—

(a) his rights to benefits under a registered pension scheme are extinguished and in consequence of this he receives a payment from the scheme, and

(b) that payment is a trivial commutation lump sum within the meaning given by paragraph 7 of Schedule 29 to the Finance Act 2004.

(12) In paragraph (11), ”registered pension scheme” has the meaning given in section 150(2) of the Finance Act 2004.”.

(3) In regulation 50(11) (date on which change of circumstances is to take effect), after “the change of circumstances” insert “referred to in paragraph (10)(b)”.

(4) In paragraph 17(2) of Schedule 4 (capital to be disregarded) for sub-paragraph (a) substitute—

“(a) by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998, or the Court of Protection, or on behalf of a person where the payment can only be disposed of by order or direction of any such court;”.