STATUTORY INSTRUMENTS

2012 No. 2885

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

Made - - - - 16th November 2012 22nd November Laid before Parliament 2012 Coming into force 27th November 2012

THE COUNCIL TAX REDUCTION SCHEMES (PRESCRIBED REQUIREMENTS) (ENGLAND) REGULATIONS 2012

PART 1

- 1. Citation, commencement and application
- 2. Interpretation
- 3. Meaning of "pensioner" and "person who is not a pensioner"
- 4. Meaning of "couple"
- 5. Polygamous marriages
- 6. Meaning of "family"
- Circumstances in which a person is to be treated as responsible or not responsible for another
- 8. Households
- 9. Non-dependants
- 10. Remunerative work

PART 2

- 11. Pensioners
- 12. Persons treated as not being in Great Britain
- 13. Persons subject to immigration control

PART 3

- 14. Provision for pensioners
- 15. Provision for all applicants Signature

Status: This is the original version (as it was originally made).

SCHEDULE 1 — Pensioners: matters that must be included in an authority's scheme PART 1

- 1. Classes of persons entitled to a reduction under an authority's scheme
- 2. Class A: pensioners whose income is less than the applicable amount
- 3. Class B: pensioners whose income is greater than the applicable amount
- 4. Class C: alternative maximum council tax reduction
- 5. Periods of absence from a dwelling

PART 2

6. Applicable amounts

PART 3

- 7. Maximum council tax reduction amount under an authority's scheme
- 8. Non-dependant deductions

PART 4

9. Alternative maximum council tax reduction under a scheme

PART 5

10. Amount of reduction under a scheme: classes A to C

PART 6

CHAPTER 1

- 11. Calculation of income and capital: applicant's family and polygamous marriages
- 12. Circumstances in which income and capital of non-dependant is to be treated as applicant's

CHAPTER 2

- 13. Applicant in receipt of guarantee credit
- 14. Calculation of applicant's income in savings credit only cases
- 15. Calculation of income and capital where state pension credit is not payable
- 16. Meaning of "income"
- 17. Calculation of weekly income
- 18. Earnings of employed earners
- 19. Calculation of net earnings of employed earners
- 20. Calculation of earnings of self-employed earners
- 21. Earnings of self-employers earners
- 22. Notional income
- 23. Income paid to third parties
- 24. Calculation of income on a weekly basis
- 25. Treatment of child care charges
- 26. Additional condition referred to in paragraph 25(10)(b)(i): disability
- 27. Calculation of average weekly income from tax credits
- 28. Disregard of changes in tax, contributions etc
- 29. Calculation of net profit of self-employed earners
- 30. Calculation of deduction of tax and contributions of self-employed earners

CHAPTER 3

- 31. Calculation of capital
- 32. Calculation of capital in the United Kingdom
- 33. Calculation of capital outside the United Kingdom
- 34. Notional capital
- 35. Diminishing notional capital rule
- 36. Capital jointly held
- 37. Calculation of tariff income from capital PART 7
- 38. Extended reductions (qualifying contributory benefits)
- 39. Duration of extended reduction period (qualifying contributory benefits)
- 40. Amount of extended reduction (qualifying contributory benefits)
- 41. Extended reductions (qualifying contributory benefits): movers
- 42. Relationship between extended reduction (qualifying contributory benefits) and entitlement to a reduction by virtue of classes A to C
- 43. Continuing reductions where state pension credit claimed
- 44. Extended reductions: movers into an authority's area

PART 8 — When entitlement begins and change of circumstances

- 45. Date on which entitlement begins
- 46. Date on which change of circumstances is to take effect
- 47. Change of circumstances where state pension credit in payment

SCHEDULE 2 — Applicable amounts

PART 1 — Personal allowances

- 1. Personal allowance
- 2. Child or young person amounts

PART 2 — Family premium

3. Family premium

PART 3 — Premiums

- 4. The premiums specified in Part 4 are, for the purposes...
- 5. Subject to sub-paragraph (2), for the purposes of this Part,...
- 6. Severe disability premium
- 7. Enhanced disability premium
- 8. Disabled child premium
- 9. Carer premium
- 10. Persons in receipt of concessionary payments
- 11. Person in receipt of benefit

PART 4 — Amounts of premium specified in Part 3

SCHEDULE 3 — Amount of alternative maximum council tax reduction

- 1. (1) Subject to paragraphs 2 and 3, the alternative maximum...
- 2. In determining a second adult's gross income for the purposes...
- 3. Where there are two or more second adults residing with...

SCHEDULE 4 — Sums disregarded from applicant's earnings

- 1. Where two or more of paragraphs 2 to 5 apply...
- 2. In a case where an applicant is a lone parent,...
- 3. (1) In a case of earnings from any employment or...
- 4. (1) If the applicant or, if he has a partner,...
- 5. (1) £20 is disregarded if the applicant or, if he...
- 6. (1) Where— (a) the applicant (or if the applicant is...

- 7. Any amount or the balance of any amount which would...
- 8. Except where the applicant or his partner qualifies for a...
- 9. Any earnings, other than earnings referred to in paragraph 17(9)(b)...
- 10. (1) In a case where the applicant is a person...
- 11. Where a payment of earnings is made in a currency...

SCHEDULE 5 — Amounts to be disregarded in the calculation of income other than earnings

- 1. In addition to any sum which falls to be disregarded...
- 2. The whole of any amount included in a pension to...
- 3. Any mobility supplement under article 20 of the Naval, Military...
- 4. Any supplementary pension under article 23(2) of the Naval, Military...
- 5. In the case of a pension awarded at the supplementary...
- 6. (1) Any payment which is—(a) made under any of...
- 7. £15 of any widowed parent's allowance to which the applicant...
- 8. £15 of any widowed mother's allowance to which the applicant...
- 9. Where the applicant occupies a dwelling as his home and...
- 10. If the applicant—(a) owns the freehold or leasehold interest...
- 11. Where an applicant receives income under an annuity purchased with...
- 12. (1) Any payment, other than a payment to which sub-paragraph...
- 13. Any increase in pension or allowance under Part 2 or...
- 14. Any payment ordered by a court to be made to...
- 15. Periodic payments made to the applicant or the applicant's partner...
- 16. Any income which is payable outside the United Kingdom for...
- 17. Any banking charges or commission payable in converting to Sterling...
- 18. Where the applicant makes a parental contribution in respect of...
- 19. (1) Where the applicant is the parent of a student...
- 20. (1) Where an applicant's applicable amount includes an amount by...
- 21. Except in a case which falls under paragraph 10 of...
- 22. Where the total value of any capital specified in Part...
- 23. Except in the case of income from capital specified in...
- 24. Where the applicant, or the person who was the partner...

SCHEDULE 6 — Capital Disregards

PART 1 — Capital to be disregarded

- 1. Any premises acquired for occupation by the applicant which he...
- 2. Any premises which the applicant intends to occupy as his...
- 3. Any premises which the applicant intends to occupy as his...
- 4. Any premises occupied in whole or in part—
- 5. Any future interest in property of any kind, other than...
- 6. Where an applicant has ceased to occupy what was formerly...
- 7. Any premises where the applicant is taking reasonable steps to...
- 8. All personal possessions.
- 9. The assets of any business owned in whole or in...
- 10. The assets of any business owned in whole or in...
- 11. The surrender value of any policy of life insurance.
- 12. The value of any funeral plan contract; and for this...
- 13. Where an ex-gratia payment has been made by the Secretary...
- 14. (1) Subject to sub-paragraph (2), the amount of any trust...
- 15. The amount of any payment, other than a war pension,...
- 16. (1) Any payment made under or by—
- 17. (1) An amount equal to the amount of any payment...
- 18. Any amount specified in paragraph 19, 20, 21 or 25...

Status: This is the original version (as it was originally made).

- 19. Amounts paid under a policy of insurance in connection with...
- 20. So much of any amounts paid to the applicant or...
- 21. (1) Subject to paragraph 22 any amount paid—
- 22. (1) Subject to sub-paragraph (3), any payment of £5,000 or...
- 23. Where a capital asset is held in a currency other...
- 24. The value of the right to receive income from an...
- 25. Any arrears of supplementary pension which is disregarded under paragraph...
- 26. The dwelling occupied as the home; but only one dwelling...
- 27. (1) Subject to sub-paragraph (2) where an applicant falls within...
- 28. Where a person elects to be entitled to a lump...
- 29. Any payments made by virtue of regulations made under—
 - PART 2 Capital disregarded only for the purposes of determining deemed income
- 30. The value of the right to receive any income under...
- 31. The value of the right to receive any rent except...
- 32. The value of the right to receive any income under...
- 33. Where property is held under a trust, other than—

SCHEDULE 7 — All applicants: matters that must be included in an authority's scheme – procedural matters

PART 1

- 1. Procedure by which a person may apply for a reduction under an authority's scheme
- 2. An application may be made—(a) in writing,
- 3. (1) An application which is made in writing must be...
- 4. Where an application made in writing is defective because—
- 5. (1) If an application made by electronic communication is defective...
- 6. In a particular case an authority may determine that an...
- 7. (1) If an application made by telephone is defective an...

PART 2 — Appeals

8. Procedure by which a person may appeal against certain decisions of the authority

PART 3 — Discretionary reductions

9. Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act

PART 4 — Electronic communication

- 10. Interpretation
- 11. Conditions for the use of electronic communication
- 12. Use of intermediaries
- 13. Effect of delivering information by means of electronic communication
- 14. Proof of identity of sender or recipient of information
- 15. Proof of delivery of information
- 16. Proof of content of information

SCHEDULE 8 — All applicants: matters that must be included in an authority's scheme – other matters

- PART 1 Extended reductions: persons who are not pensioners
- 1. Paragraph 2 applies only in relation to persons who are...
- 2. Extended reductions: movers into an authority's area
 - PART 2 Further provision about applications and duty to notify a change of circumstances
- 3. Except for paragraph 6 (which applies to persons who are...

Status: This is the original version (as it was originally made).

- 4. Making an application
- 5. Date on which an application is made
- 6. Back-dating of applications
- 7. Information and evidence
- 8. Amendment and withdrawal of application
- 9. Duty to notify changes of circumstances
 - PART 3 Decisions by an authority
- 10. This Part applies to persons who are pensioners and persons...
- 11. Decision by authority
- 12. Notification of decision
 - PART 4 Circumstances in which a payment may be made
- 13. This part applies to persons who are pensioners and persons...
- 14. Payment where there is joint and several liability

Explanatory Note