

SCHEDULE 1

Pensioners: matters that must be included in an authority's scheme

PART 6

Income and capital for the purposes of calculating eligibility for a reduction under an authority's scheme and amount of reduction

CHAPTER 3

Capital

Capital jointly held

36. Except where an applicant possesses capital which is disregarded under paragraph 34(4) (notional capital), where an applicant and one or more persons are beneficially entitled in possession to any capital asset they must be treated, in the absence of evidence to the contrary, as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Chapter apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess.

Commencement Information

II Sch. 1 para. 36 in force at 27.11.2012, see [reg. 1\(1\)](#)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations words substituted by [S.I. 2022/634 Sch. para. 1\(1\)\(3\)](#)

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

- blanket amendment words substituted by [S.I. 2023/1071 Sch. para. 1](#)

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

- Sch. 1 para. 8(7)(e) added by [S.I. 2013/3181 reg. 2\(7\)\(c\)\(vi\)](#)
- Sch. 1 para. 8(8)(c) and word added by [S.I. 2014/3312 reg. 2\(5\)\(a\)\(vi\)\(bb\)](#)
- Sch. 1 para. 16(1)(j)(xvii) inserted by [S.I. 2014/3255 art. 27\(4\)\(a\)\(iii\)](#)
- Sch. 1 para. 18(1)(ja) inserted by [S.I. 2014/3255 art. 27\(4\)\(b\)\(iii\)](#)
- Sch. 1 para. 8(11A) inserted by [S.I. 2014/3312 reg. 2\(5\)\(a\)\(vii\)](#)
- Sch. 1 para. 22(2)(d) inserted by [S.I. 2015/1985 art. 39\(3\)\(a\)\(ii\)](#)
- Sch. 1 para. 22(3)(d) inserted by [S.I. 2015/1985 art. 39\(3\)\(a\)\(iv\)](#)
- Sch. 1 para. 22(11A)-(11D) inserted by [S.I. 2015/1985 art. 39\(3\)\(a\)\(vi\)](#)
- Sch. 1 para. 17(3A) inserted by [S.I. 2015/2041 reg. 2\(3\)\(b\)\(ii\)](#)
- Sch. 1 para. 17(4A) inserted by [S.I. 2015/2041 reg. 2\(3\)\(b\)\(iii\)](#)
- Sch. 1 para. 5(3A)-(3G) inserted by [S.I. 2016/1262 reg. 2\(3\)\(a\)\(ix\)](#)
- Sch. 1 para. 5(2)(d) inserted by [S.I. 2016/1262 reg. 2\(3\)\(a\)\(vi\)](#)
- Sch. 1 para. 5(2A)-(2F) inserted by [S.I. 2016/1262 reg. 2\(3\)\(a\)\(vii\)](#)
- Sch. 1 para. 28(aa) inserted by [S.I. 2016/1262 reg. 2\(3\)\(d\)\(i\)](#)
- Sch. 1 para. 6(1A)-(1C) inserted by [S.I. 2017/1305 reg. 7\(b\)](#)
- Sch. 1 para. 8(10)(g) inserted by [S.I. 2017/1305 reg. 8\(h\)](#)
- Sch. 1 para. 16(4)(e)(f) inserted by [S.I. 2017/1305 reg. 9\(a\)\(iii\)](#)
- Sch. 1 para. 21(2)(d)(vi) and word inserted by [S.I. 2017/1305 reg. 9\(b\)\(iii\)](#)
- Sch. 1 para. 16(1)(j)(xx) inserted by [S.I. 2018/1346 reg. 3\(b\)](#)
- Sch. 1 para. 8(9)(ba) inserted by [S.I. 2020/23 reg. 7\(a\)\(vii\)](#)
- Sch. 1 para. 8(10)(aa) inserted by [S.I. 2020/23 reg. 7\(a\)\(ix\)](#)
- Sch. 1 para. 16(1)(j)(xvii) inserted by [S.I. 2020/23 reg. 7\(b\)\(i\)](#)
- Sch. 1 para. 16(1)(j)(xxi)(xxii) inserted by [S.I. 2020/23 reg. 7\(b\)\(ii\)](#)
- Sch. 1 para. 18(1)(jb) inserted by [S.I. 2020/23 reg. 7\(c\)](#)
- Sch. 1 para. 16(1)(j)(zi) inserted by [S.I. 2021/29 reg. 6\(b\)\(i\)](#)
- Sch. 1 para. 16(1)(j)(xxiii)-(xxvii) inserted by [S.I. 2021/29 reg. 6\(b\)\(iii\)](#)
- Sch. 1 para. 8(9)(bb)(bc) inserted by [S.I. 2022/25 reg. 5\(2\)\(f\)\(ii\)](#)
- Sch. 1 para. 8(10)(ab)(ac) inserted by [S.I. 2022/25 reg. 5\(2\)\(g\)](#)
- Sch. 1 para. 25(13)(aa) inserted by [S.I. 2022/25 reg. 5\(3\)](#)
- Sch. 1 para. 8(6)(b)(iiia) inserted by [S.I. 2023/16 reg. 6\(2\)\(f\)\(ii\)](#)
- Sch. 1 para. 16(1)(j)(iia) inserted by [S.I. 2023/16 reg. 6\(3\)](#)
- Sch. 1 para. 25(10)(f)(x) inserted by [S.I. 2023/16 reg. 6\(4\)\(a\)](#)
- Sch. 1 para. 25(13)(ba) inserted by [S.I. 2023/16 reg. 6\(4\)\(b\)](#)
- Sch. 1 para. 8(9)(bd)(be) inserted by [S.I. 2024/29 reg. 5\(2\)\(f\)\(ii\)](#)
- Sch. 1 para. 8(10)(ad)-(af) inserted by [S.I. 2024/29 reg. 5\(2\)\(g\)](#)
- Sch. 1 para. 25(8)(ka) inserted by [S.I. 2019/237 Sch. 1 para. 21\(2\)\(b\)](#)
- Sch. 1 para. 8(11)(a) substituted by [S.I. 2016/211 Sch. 3 para. 135\(2\)](#)
- Sch. 1 para. 16(5)(b)(i)(aa) word substituted by [S.I. 2021/29 reg. 6\(c\)\(i\)](#)
- Sch. 1 para. 16(5)(b)(i)(bb) word substituted by [S.I. 2021/29 reg. 6\(c\)\(ii\)](#)
- Sch. 2 para. 7(1)(aa) inserted by [S.I. 2022/25 reg. 6\(6\)\(b\)](#)

- Sch. 2 para. 8(aa) inserted by S.I. 2022/25 reg. 6(7)
- Sch. 2 para. 6(7)(ba) inserted by S.I. 2023/16 reg. 7(6)(d)
- Sch. 2 para. 7(1)(ab) inserted by S.I. 2023/16 reg. 7(7)(b)
- Sch. 2 para. 7(1)(c) and word inserted by S.I. 2023/16 reg. 7(7)(c)
- Sch. 2 para. 8(d)(e) inserted by S.I. 2023/16 reg. 7(8)
- Sch. 2 para. 1(3)(b) table sum substituted by S.I. 2014/448 reg. 2(2)(a)
- Sch. 2 para. 3(a) sum substituted by S.I. 2021/29 reg. 7(4)
- Sch. 2 para. 3(a) sum substituted by S.I. 2022/25 reg. 6(4)
- Sch. 2 para. 3(a) sum substituted by S.I. 2023/16 reg. 7(4)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/29 reg. 6(2)(a)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/29 reg. 6(2)(b)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/29 reg. 6(2)(c)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/29 reg. 6(2)(d)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/29 reg. 6(2)(e)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/29 reg. 6(2)(f)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/29 reg. 6(2)(g)
- Sch. 2 para. 1 Table sum substituted by S.I. 2024/29 reg. 6(2)(h)
- Sch. 2 para. 3(a) sum substituted by S.I. 2024/29 reg. 6(4)
- Sch. 2 para. 7(1)(aa) word omitted by S.I. 2023/16 reg. 7(7)(a)
- Sch. 2 para. 12(1)(b)(i) words inserted by S.I. 2015/2041 reg. 2(4)(d)(i)
- Sch. 2 para. 12(1)(b)(ii) words inserted by S.I. 2015/2041 reg. 2(4)(d)(ii)
- Sch. 4 para. 3(2)(ab) inserted by S.I. 2017/863 Sch. 2 para. 8(2)
- Sch. 4 para. 10(2)(b)(ii)(bb) substituted by S.I. 2015/2041 reg. 2(6)
- Sch. 5 para. 25 inserted by S.I. 2021/29 reg. 8(b)
- Sch. 5 para. 1(1)(g) substituted by S.I. 2017/1305 reg. 14(a)
- Sch. 6 para. 21(1)(f) inserted by S.I. 2013/3181 reg. 2(12)(a)(i)
- Sch. 6 para. 21(2)(p) inserted by S.I. 2013/3181 reg. 2(12)(a)(iv)
- Sch. 6 para. 22(2)(f) inserted by S.I. 2013/3181 reg. 2(12)(b)
- Sch. 6 para. 29A inserted by S.I. 2013/3181 reg. 2(12)(c)
- Sch. 6 para. 21(2)(q) and word inserted by S.I. 2014/3312 reg. 2(10)(a)(ii)
- Sch. 6 para. 29ZA inserted by S.I. 2014/513 Sch. para. 22(b)
- Sch. 6 para. 28A inserted by S.I. 2015/1985 art. 39(4)
- Sch. 6 para. 29B inserted by S.I. 2015/2041 reg. 2(8)
- Sch. 6 para. 29(f) and word inserted by S.I. 2015/643 Sch. para. 36(8)(d)
- Sch. 6 para. 16A inserted by S.I. 2017/1305 reg. 15(b)
- Sch. 6 para. 29C inserted by S.I. 2017/1305 reg. 15(d)
- Sch. 6 para. 16(1A) inserted by S.I. 2020/23 reg. 11(a)(ii)
- Sch. 6 para. 21(2)(r)-(t) inserted by S.I. 2020/23 reg. 11(b)(ii)
- Sch. 6 para. 16(1B) inserted by S.I. 2021/29 reg. 9(a)(ii)
- Sch. 6 para. 21(g) inserted by S.I. 2021/29 reg. 9(b)(i)
- Sch. 6 para. 21(2)(u)-(x) inserted by S.I. 2021/29 reg. 9(b)(ii)(bb)
- Sch. 6 para. 21(3) inserted by S.I. 2021/29 reg. 9(b)(iii)
- Sch. 6 para. 22(1A)(1B) inserted by S.I. 2021/29 reg. 9(c)(i)
- Sch. 6 para. 22(2)(g) inserted by S.I. 2021/29 reg. 9(c)(ii)
- Sch. 6 para. 29D-29F inserted by S.I. 2021/29 reg. 9(d)
- Sch. 6 para. 16(1C)(1D) inserted by S.I. 2022/25 reg. 9(a)
- Sch. 6 para. 16(1E)-(1G) inserted by S.I. 2024/29 reg. 9(a)(ii)
- Sch. 6 para. 21(2)(y) and word inserted by S.I. 2024/29 reg. 9(b)(ii)
- Sch. 6 para. 22A22B inserted by S.I. 2024/29 reg. 9(c)
- Sch. 6 para. 29(g) and word word inserted by S.I. 2017/1305 reg. 15(c)(ii)
- Sch. 6 para. 21(2)(p) word omitted by S.I. 2020/23 reg. 11(b)(i)
- Sch. 6 para. 21(2)(s) word omitted by S.I. 2021/29 reg. 9(b)(ii)(aa)
- Sch. 6 para. 21(2)(w) word omitted by S.I. 2024/29 reg. 9(b)(i)
- Sch. 8 para. 7(7)(aa) inserted by S.I. 2020/23 reg. 12(b)
- reg. 2(8) inserted by S.I. 2014/3312 reg. 2(2)(b)
- reg. 2(8)(b) words substituted by S.I. 2015/2041 reg. 2(2)(b)
- reg. 2(8)(aa) inserted by S.I. 2015/2041 reg. 2(2)(a)
- reg. 3(1) reg. 3 renumbered as reg. 3(1) by S.I. 2021/29 reg. 4(a)

- reg. 3(2)(3) inserted by S.I. 2021/29 reg. 4(b)
- reg. 4(b) words substituted by S.I. 2020/23 reg. 4
- reg. 6(3)(c) and word inserted by S.I. 2014/3312 reg. 2(3)(b)
- reg. 8(5)(na) inserted by S.I. 2013/3181 reg. 2(4)(b)(ii)
- reg. 12(4)(aa)(ab) inserted by S.I. 2013/3181 reg. 2(5)(a)
- reg. 12(4)(ab) omitted by S.I. 2020/23 reg. 6(a)(ii)
- reg. 12(4A) inserted by S.I. 2020/23 reg. 6(b)
- reg. 12(4A)(a) omitted by S.I. 2021/29 reg. 5(a)(i)
- reg. 12(4A)(b) word omitted by S.I. 2021/29 reg. 5(a)(ii)
- reg. 12(4A)(d) and word inserted by S.I. 2021/29 reg. 5(a)(iii)
- reg. 12(4B) inserted by S.I. 2021/29 reg. 5(b)
- reg. 12(5)(e)(ii) word omitted by S.I. 2022/25 reg. 4(3)(a)
- reg. 12(5)(e)(iv) and word inserted by S.I. 2022/25 reg. 4(3)(b)
- reg. 12(5)(h) word inserted by S.I. 2020/23 reg. 6(c)(i)
- reg. 12(5)(h) words omitted by S.I. 2014/3312 reg. 2(4)(a)
- reg. 12(5)(h)(i) inserted by S.I. 2013/3181 reg. 2(5)(b)(iii)
- reg. 12(5)(i) omitted by S.I. 2020/23 reg. 6(c)(iii)
- reg. 12(5)(ca)-(cc) inserted by S.I. 2021/29 reg. 5(d)
- reg. 12(5)(ha) added by S.I. 2014/3312 reg. 2(4)(c)
- reg. 12(5)(ha) word omitted by S.I. 2020/23 reg. 6(c)(ii)
- reg. 12(5)(za)(zb) inserted by S.I. 2022/25 reg. 4(2)
- reg. 12(5)(zb) word substituted by S.I. 2023/16 reg. 4(a)
- reg. 12(5)(zc) inserted by S.I. 2023/16 reg. 4(b)
- reg. 12(5)(zd)(ze) inserted by S.I. 2024/29 reg. 4
- reg. 13(1A) inserted by S.I. 2013/3181 reg. 2(6)(b)
- reg. 13(1A) omitted by S.I. 2022/449 reg. 3(3)
- reg. 16 inserted by S.I. 2022/127 reg. 3(2)
- reg. 17 inserted by S.I. 2023/16 reg. 5