

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 1

General

Calculation of income and capital: applicant's family and polygamous marriages

11.—(1) The income and capital of—

- (a) an applicant; and
- (b) any partner of that applicant,

is to be calculated in accordance with the provisions of this Part.

(2) The income and capital of any partner of the applicant is to be treated as income and capital of the applicant, and in this Part any reference to the applicant applies equally to any partner of the applicant.

(3) Where an applicant or the partner of an applicant is married polygamously to two or more members of his household—

- (a) the applicant must be treated as possessing capital and income belonging to each such member; and
- (b) the income and capital of that member must be calculated in accordance with the following provisions of this Part in like manner as for the applicant.

Commencement Information

II Sch. 1 para. 11 in force at 27.11.2012, see [reg. 1\(1\)](#)

Circumstances in which income and capital of non-dependant is to be treated as applicant's

12.—(1) Sub-paragraph (2) applies where it appears to an authority that a non-dependant and an applicant have entered into arrangements in order to take advantage of the authority's scheme and the non-dependant has more income and capital than the applicant.

(2) Except where the applicant is on a guarantee credit the authority must treat the applicant as possessing income and capital belonging to that non-dependant and, in such a case, any income and capital which the applicant does possess must be disregarded.

(3) Where an applicant is treated as possessing income and capital belonging to a non-dependant under sub-paragraph (2) the income and capital of that non-dependant must be calculated in accordance with the following provisions of this Part in like manner as for the applicant and, except where the context otherwise requires, any reference to the "applicant" is to be construed for the purposes of this Part as if it were a reference to that non-dependant.

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. (See end of Document for details) [View outstanding changes](#)

Commencement Information

I2 Sch. 1 para. 12 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.

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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. 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. 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. 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. 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. 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