
STATUTORY INSTRUMENTS

2015 No. 1985

**The Pensions Act 2014 (Consequential, Supplementary
and Incidental Amendments) Order 2015**

Amendment of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

39.—(1) The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(1) are amended as follows.

(2) In regulation 2(1) (interpretation) in the definition of “the benefit Acts”, for “and the Welfare Reform Act 2007” substitute “, the Welfare Reform Act 2007 and the Pensions Act 2014”.

(3) In Schedule 1 (pensioners: matters that must be included in an authority’s scheme)—

(a) in paragraph 22 (notional income)—

(i) in sub-paragraph (2)(b) after “section 55A” insert “or 55AA”;

(ii) after sub-paragraph (2)(c) insert—

“(d) a state pension under Part 1 of the Pensions Act 2014.”;

(iii) at the end of sub-paragraph (3)(b) omit “and”;

(iv) after sub-paragraph (3)(c) insert—

“(d) in the case of a state pension under Part 1 of the Pensions Act 2014, in the circumstances specified in section 17(7) and (8) of that Act.”;

(v) in sub-paragraph (9) after “(10)” insert “, (11A), (11B)”;

(vi) after sub-paragraph (11) insert—

“(11A) Sub-paragraph (9) does not apply in respect of the amount of an increase of pension where a person, having made a choice in favour of that increase of pension under section 8(2) of the Pensions Act 2014, alters that choice in accordance with Regulations made under section 8(7) of that Act in favour of a lump sum.

(11B) Sub-paragraph (9) does not apply in respect of the amount of an increase of pension where a person, having made a choice in favour of that increase of pension in accordance with Regulations made under section 10 of the Pensions Act 2014, which include provision corresponding or similar to section 8(2) of that Act, alters that choice in favour of a lump sum, in accordance with Regulations made under section 10 of that Act, which include provision corresponding or similar to Regulations made under section 8(7) of that Act.

(11C) In sub-paragraph (11A), “lump sum” means a lump sum under section 8 of the Pensions Act 2014.

(11D) In sub-paragraph (11B), “lump sum” means a lump sum under Regulations made under section 10 of the Pensions Act 2014 which include provision corresponding or similar to section 8 of that Act.”;

- (b) in paragraph 26(1)(a)(ii) (additional condition referred to in paragraph 25(10)(b)(i): disability) after “under that Act”, insert “or a state pension under Part 1 of the Pensions Act 2014”;
 - (c) in paragraph 28(d) (disregard of changes of tax, contributions etc.) after “under the SSCBA”, insert “or a state pension under Part 1 of the Pensions Act 2014”.
- (4) After paragraph 28 of Schedule 6 (capital disregards) insert—

“**28A.** Where a person chooses a lump sum under section 8(2) of the Pensions Act 2014 or in accordance with Regulations made under section 10 of that Act which include provision corresponding or similar to section 8(2) of that Act, or fails to make a choice, and a lump sum payment has been made, an amount equal to—

- (a) except where sub-paragraph (b) applies, the amount of any payment or payments made on account of that lump sum; or
- (b) the amount of that lump sum,

but only for so long as that person does not alter that choice in favour of an increase of pension.”.