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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Section 13A of the Local Government Finance Act 1992 (“the 1992 Act”) requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes of person, whom the billing authority considers are in financial need (“a council tax reduction scheme”). The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (“the 2012 Regulations”) prescribe matters which must be included in such a scheme in addition to those matters which must be included in such a scheme by virtue of paragraph 2 of Schedule 1A to the 1992 Act.

Regulation 2 of these Regulations amends paragraph 5(2) of Schedule 1A to the 1992 Act by changing the date by which the authority must make revisions to its scheme (or any replacement scheme) from 31 January to 11 March in the financial year preceding the year to which the scheme applies.

Part 3 of these Regulations amends the 2012 Regulations in consequence of changes to certain social security legislative provisions.

The amendments made by virtue of regulations 4(a) and (d), 8(f) and (g) and 15(a) provide for the way in which payments under the “approved blood scheme”, the “London Emergency Trust”, the “Scottish Infected Blood Support Scheme” and the “We Love Manchester Emergency Fund” are to be taken into account when determining eligibility for a reduction and the amount of a reduction. Regulation 4(b) and (c) updates the definitions of “main phase employment and support allowance” and “member of the work-related activity group”.

Regulation 5 amends the provision dealing with the concept of a “household”.

The amendments made by regulation 7 provide that, except where an applicant is awarded child tax credit, the applicable amount for the applicant is to include a maximum of two amounts for any child or young person for whom the applicant or their partner is responsible and who are members of the same household. There are transitional provisions in regulation 17.

The figures uprated by regulations 8(a) to (e), 12 and 13 relate to non-dependant deductions (adjustments made to the maximum amount of reduction a person can receive to take account of adults living in the dwelling who are not dependants of the applicant); the applicable amount in relation to an applicant for a reduction (the amount against which an applicant’s income is compared in order to determine the amount of reduction to which he or she is entitled) and the income bands in relation to which the amount of a person’s alternative maximum council tax reduction is calculated.

The changes made by regulations 8(h) and 15(b) provide that payments made under or by certain trusts established for the purpose of giving relief and assistance to disabled people whose disabilities were caused by their mother having taken the drug known as Thalidomide during the pregnancy are to be ignored for certain purposes.

Regulation 9 amends provisions of the 2012 Regulations that set out how the income and capital of an applicant is calculated in deciding eligibility for a reduction, and the amount of the reduction.

The changes made by regulations 10, 11 and 14(b) align the provisions of the 2012 Regulations with the rising pensionable age.

Regulation 14(a) amends a provision relating to income that is to be disregarded in calculating an applicant’s income. The changes made by regulation 15(c) and (d) provide for payments that are to be disregarded in calculating an applicant’s capital.

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Regulation 16 makes changes to provisions in Schedule 8 to the 2012 Regulations relating to the information and evidence that must be provided with an application, and the applicant's duty to notify the billing authority of changes of circumstances.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.