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STATUTORY INSTRUMENTS

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**2017 No. 1305**

**The Council Tax Reduction Schemes  
(Amendment) (England) Regulations 2017**

**Part 3**

**Amendment of Prescribed Requirements**

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

7. In Part 2 (applicable amounts for the purposes of calculating eligibility for a reduction under an authority's scheme and amount of reduction), in paragraph 6 (applicable amounts)—

(a) for sub-paragraph (1)(b), substitute—

“(b) an amount determined in accordance with paragraph 2 of that Schedule in respect of up to two individuals who are either children or young persons and who are members of his family;”;

(b) after sub-paragraph (1), insert—

“(1A) For the purposes of sub-paragraph (1)(b) as it applies apart from sub-paragraph (1C), where the family includes more than two individuals who are either children or young persons and under paragraph 2 of that Schedule a different amount applies to different individuals, the two amounts to be included in the applicable amount shall be those that result in the greatest possible total amount.

(1B) Sub-paragraph (1C) applies where—

(a) (whether or not as part of a tax credit couple as defined in section 3(5A) of the Tax Credits Act 2002) the applicant has an award of child tax credit (whether or not any amount is payable by way of such credit) in respect of a child or young person who is a member of his family; and

(b) the total amount to be included in the applicable amount under sub-paragraph (1)(b) as substituted by sub-paragraph (1C) would be higher than the total amount that would be included under paragraph (1)(b) apart from sub-paragraph (1C).

(1C) Where this paragraph applies, for sub-paragraph (1)(b) substitute—

(b) an amount determined in accordance with paragraph 2 of that Schedule in respect of any child or young person who is a member of his family and in respect of whom the individual element of child tax credit has been included in the determination of the maximum rate of that credit;”.