STATUTORY INSTRUMENTS

2018 No. 1346

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018

Made - - - -	*12th December 2018*
Laid before Parliament	*14th December 2018*
Coming into force - -	*14th January 2019*

The Secretary of State makes the following Regulations in exercise of the powers conferred by section 113(1) and (2) of, and paragraph 2 of Schedule 1A to, the Local Government Finance Act 1992(**a**):

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2018 and come into force on 14th January 2019.

(2) These Regulations apply in relation to council tax reduction schemes(**b**) made by billing authorities(**c**) for financial years beginning on or after 1st April 2019.

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

2. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(**d**) are amended as follows.

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

(a) in paragraph 8 (non-dependant deductions)—

(i) in sub-paragraph (1)(a) for "£11.90" substitute "£12.20";

(ii) in sub-paragraph (1)(b) for "£3.90" substitute "£4.00";

(iii) in sub-paragraph (2)(a), for "£202.85" substitute "£207.70";

(**a**) 1992 c.14. Section 113(1) and (2) were amended by paragraphs 2 and 9(a) of Schedule 1 to the Local Government Act 1999 (c.27); paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 (c.26); section 80 of the Localism Act 2011 (c.20), S.I. 2013/2597 and S.I. 2016/997. Schedule 1A was inserted by Schedule 4 to the Local Government Finance Act 2012 (c.17) and amended by S.I. 2017/1305.

(**b**) See section 13A(9) of the Local Government Finance Act 1992 for the definition of "council tax reduction scheme". Section 13A was amended by section 10 of the Local Government Finance Act 2012.

(**c**) See section 1(2) of the Local Government Finance Act 1992 for the definition of "billing authority". Section 1(2) was amended by section 35(5) of the Local Government (Wales) Act 1994 (c.19).

(**d**) S.I. 2012/2885; relevant amending instruments are S.I. 2012/3085, S.I. 2013/3181, S.I. 2014/107, S.I 2014/448, S.I. 2014/3312, S.I. 2015/2041, S.I. 2016/1262 and S.I. 2017/1305.

(iv) in sub-paragraph (2)(b), for "£202.85", "£351.65" and "£7.90" substitute "£207.70", "£360.10" and "£8.10" respectively;

(v) in sub-paragraph (2)(c), for "£351.65", "£436.90" and "£9.95" substitute "£360.10", "£447.40" and "£10.20" respectively;

(b) in paragraph 16 (meaning of "income") after sub-paragraph (1)(j)(xix) insert—

"(xx) carer's allowance supplement payable under section 81 of the Social Security (Scotland) Act 2018(**a**);";

(c) in paragraph 25 (treatment of child care charges), in sub-paragraph (8)(l) after "those Regulations" insert "or by a person who is employed, or engaged under a contract for services, to provide care and support by the provider of a domiciliary support service within the meaning of Part 1 of the Regulation and Inspection of Social Care (Wales) Act 2016(**b**)".

4. In Schedule 2 (applicable amounts)—

(a) for paragraph 1 (personal allowance) substitute—

"**1.** The amount specified in column (2) below in respect of each person or couple specified in column (1) is the amount specified for the purposes of paragraph 6(1)(a) of Schedule 1.

Column (1) *Person or couple*	*Column (2)* *Amount*
(1) Single applicant or lone parent who has attained pensionable age	£181.00.
(2) Couple where one or both members have attained pensionable age	£270.60.
(3) If the applicant is a member of a polygamous marriage and one or more members of the marriage have attained pensionable age —	
(a) for the applicant and the other party to the marriage;	(a) £270.60;
(b) for each additional spouse who is a member of the same household as the applicant.	(b) £89.60.";

(b) in the second column of the Table in Part 4 (amounts of premium specified in Part 3)—

(i) in paragraph (1)(a) and (b)(i) for "£64.30" substitute "£65.85";

(ii) in paragraph (1)(b)(ii) for "£128.60" substitute "£131.70";

(iii) in paragraph (2) for "£25.48" substitute "£26.04";

(iv) in paragraph (3) for "£62.86" substitute "£64.19";

(v) in paragraph (4) for "£36.00" substitute "£36.85".

5. In Schedule 3 (amount of alternative maximum council tax reduction) in column (1) of the Table in paragraph 1—

(a) in sub-paragraph (b)(i) for "£201.00" substitute "£206.00";

(b) in sub-paragraph (b)(ii) for "£201.00" and "£260.00" substitute "£206.00" and "£266.00" respectively.

6. In Schedule 6 (capital disregards) in paragraph 22(1) after "official error" insert "or an error on a point of law".

(**a**) 2018 asp 9.
(**b**) 2016 anaw 2.

Signed by authority of the Secretary of State for Housing, Communities and Local Government

Rishi Sunak
Parliamentary Under Secretary of State
12th December 2018 Ministry of Housing, Communities and Local Government

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. 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.

The figures in the 2012 Regulations which are uprated by regulations 3(a), 4 and 5 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 amendments made by regulations 3(b) and (c) and 6 are amendments which have an impact on the calculation of the amount of an applicant's council tax reduction. The amendments made by regulation 3(b) and (c) provide for the manner in which carer's allowance supplement and certain child care charges to be treated when calculating an applicant's income; the amendment made by regulation 6 provides that certain payments made as a result of an error of law are disregarded when calculating an applicant's capital.

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

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