STATUTORY INSTRUMENTS

2022 No. 25

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022

Made - - - -	*11th January 2022*
Laid before Parliament	*13th January 2022*
Coming into force	*11th February 2022*

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, extent and application

1.—(1) These Regulations may be cited as the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2022 and come into force on 11th February 2022.

(2) These Regulations extend to England and Wales.

(3) These Regulations apply in relation to council tax reduction schemes(**b**) made by billing authorities for financial years beginning on or after 1st April 2022.

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

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

Amendment of regulation 2

3. In regulation 2(1) (interpretation)—

(a) after the definition of "child benefit" insert—

> ""child disability payment" has the meaning given by regulation 2 of the DACYP Regulations;";

(b) after the definition of "couple" insert—

(**a**) 1992 c. 14. Section 113(1) and (2) was 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 2016/997. Schedule 1A was inserted by Schedule 4 to the Local Government Finance Act 2012 (c. 17) and was 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 inserted by section 10 of the Local Government Finance Act 2012.

(**c**) S.I. 2012/2885; relevant amending instruments are S.I. 2012/3085, 2013/3181, 2014/448, 2014/3312, 2015/2041, 2016/1262, 2017/1305, 2018/1346, 2020/23, 2021/29.

""the DACYP Regulations" means the Disability Assistance for Children and Young People (Scotland) Regulations 2021(**a**);";

(c) after the definition of "a guaranteed income payment" insert—

""historical child abuse payment" means a payment made under—

(a) Part 1 of the Historical Institutional Abuse (Northern Ireland) Act 2019(**b**);

(b) Part 4 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021(**c**);";

(d) in the definition of "qualifying person", after "Grenfell Tower support payment" insert ", a historical child abuse payment or a Windrush payment";

(e) after the definition of "the Windrush Compensation Scheme" insert—

""Windrush payment" means a payment made under the Windrush Compensation Scheme (Expenditure) Act 2020(**d**);".

Amendment of regulation 12

4.—(1) Paragraph (5) of regulation 12 (persons treated as not being in Great Britain) is amended as follows.

(2) Before sub-paragraph (a) insert—

"(za) a person granted leave in accordance with the immigration rules made under section 3(2) of the Immigration Act 1971(**e**), where such leave is granted by virtue of—

(i) the Afghan Relocations and Assistance Policy; or

(ii) the previous scheme for locally-employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme);

(zb) a person in Great Britain not coming within sub-paragraph (za) or (e)(iv) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15th August 2021;".

(3) In sub-paragraph (e)—

(a) at the end of paragraph (ii) omit "or";

(b) after paragraph (iii) insert—

"or

(iv) granted under the Afghan Citizens Resettlement Scheme(**f**);".

Amendment of Schedule 1

5.—(1) Schedule 1 (pensioners: matters that must be included in an authority's scheme) is amended as follows.

(2) In paragraph 8 (non-dependant deductions)—

(a) in sub-paragraph (1)(a) for "£12.45" substitute "£12.85";

(b) in sub-paragraph (1)(b) for "£4.05" substitute "£4.20";

(c) in sub-paragraph (2)(a) for "£217.00" substitute "£224.00";

(d) in sub-paragraph (2)(b) for "£217.00", "£377.00" and "£8.30" substitute "£224.00", "£389.00" and "£8.55" respectively;

(**a**) S.S.I. 2021/174; amended by S.S.I. 2021/416.
(**b**) 2019 c. 31.
(**c**) 2021 asp 15.
(**d**) 2020 c. 8.
(**e**) 1971 c. 77. See Part 7 of the Immigration Rules. The scheme is contained in Rules 276BA1-276BS2.
(**f**) https://www.gov.uk/guidance/afghan-citizens-resettlement-scheme.

(e) in sub-paragraph (2)(c) for "£377.00", "£469.00" and "£10.40" substitute "£389.00", "£484.00" and "£10.70" respectively;

(f) in sub-paragraph (9)—

(i) in paragraph (a), after "disability living allowance" insert ", child disability payment,";

(ii) after paragraph (ba) insert—

"(bb) any historical child abuse payment;

(bc) any Windrush payment;";

(g) in sub-paragraph (10), after paragraph (aa) insert—

"(ab) any historical child abuse payment;

(ac) any Windrush payment;".

(3) In paragraph 25(13) (treatment of child care charges), after paragraph (a) insert—

"(aa) in respect of whom child disability payment is payable;".

Amendment of Schedule 2

6.—(1) Schedule 2 (applicable amounts) is amended as follows.

(2) In column (2) of the Table in paragraph 1 (personal allowance)—

(a) in paragraph (1) for "£191.15" substitute "£197.10";

(b) in paragraph (2) for "£286.05" substitute "£294.90";

(c) in paragraph (3)(a) for "£286.05" substitute "£294.90";

(d) in paragraph (3)(b) for "£94.90" substitute "£97.80";

(e) in paragraph (4) for "£177.10" substitute "£182.60";

(f) in paragraph (5) for "£270.30" substitute "£278.70";

(g) in paragraph (6)(a) for "£270.30" substitute "£278.70";

(h) in paragraph (6)(b) for "£93.20" substitute "£96.10".

(3) In column (2) of the Table in paragraph 2(1) (child or young person amounts), in paragraphs (a) and (b), for "£68.60" substitute "£70.80".

(4) In paragraph 3(a) (family premium) for "£17.65" substitute "£17.85".

(5) In paragraph 5(2) (premiums) after "the SSCBA" insert ", or the care component of child disability payment at the highest or middle rate in accordance with regulation 11(5) of the DACYP Regulations".

(6) In paragraph 7(1) (enhanced disability premium)—

(a) at the end of paragraph (a) omit "or";

(b) after paragraph (a) insert—

"(aa) the care component of child disability payment is payable at the highest rate in accordance with regulation 11(5) of the DACYP Regulations; or".

(7) In paragraph 8 (disabled child premium), after paragraph (a) insert—

"(aa) is in receipt of child disability payment; or".

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

(a) in paragraph (1)(a) and (b)(i) for "£67.30" substitute "£69.40";

(b) in paragraph (1)(b)(ii) for "£134.60" substitute "£138.80";

(c) in paragraph (2) for "£26.67" substitute "£27.44";

(d) in paragraph (3) for "£65.94" substitute "£68.04";

(e) in paragraph (4) for "£37.70" substitute "£38.85".

Amendment of Schedule 3

7. 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 "£215.00" substitute "£222.00";

(b) in sub-paragraph (b)(ii) for "£215.00" and "£279.00" substitute "£222.00" and "£288.00" respectively.

Amendment of Schedule 5

8. In paragraph 19(2)(b) of Schedule 5 (amounts to be disregarded in the calculation of income other than earnings) for "£59.20" substitute "£61.05".

Amendment of Schedule 6

9. In paragraph 16 of Schedule 6 (capital to be disregarded)—

(a) after sub-paragraph (1B) insert—

"(1C) Any historical child abuse payment.

(1D) Any Windrush payment.";

(b) in sub-paragraphs (2), (3) and (5) to (7), after "Grenfell Tower support payment" insert ", a historical child abuse payment or a Windrush payment".

Signed by authority of the Secretary of State for Levelling Up, Housing and Communities

Kemi Badenoch
Minister of State
Department for Levelling Up, Housing and Communities

11th January 2022

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.

These Regulations amend the 2012 Regulations. The amendments made by regulations 3(a) and (b), 5(2)(f)(i) and (3) and 6(5) to (7) provide for the way in which child disability payments paid temporarily to a child or young person relocating from Scotland to England will be taken into account in assessing entitlement to a council tax reduction.

The amendments made by regulations 3(c) to (e), 5(2)(f)(ii) and (g) and 9 provide for the way in which payments under Part 1 of the Historical Institutional Abuse (Northern Ireland) Act 2019, Part 4 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021 and the Windrush Compensation Scheme (Expenditure) Act 2020 will be taken into account in assessing entitlement to a council tax reduction.

Regulation 12 of the 2012 Regulations provides that persons "treated as not being in Great Britain" are not eligible for a council tax reduction; that is, where he or she is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland. Regulation 4 of these Regulations amends regulation 12 of the 2012 Regulations. The amendments provide for exemption from the habitual residence test for persons granted leave in

accordance with the immigration rules made under section 3(2) of the Immigration Act 1971 (where such leave is granted by virtue of the Afghan Relocations and Assistance Policy or the previous scheme for locally-employed staff in Afghanistan (otherwise known as the ex-gratia scheme)) or to whom leave is granted under the Afghan Citizens Resettlement Scheme. A further category of persons subject to the exemption is inserted, namely persons who left Afghanistan in connection with the collapse of the Afghan government that took place on 15th August 2021.

The figures in the 2012 Regulations which are uprated by regulations 5(2)(a) to (e), 6(2) to (4) and (8), 7 and 8 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); the income bands in relation to which the amount of a person's alternative maximum council tax reduction is calculated; and the amounts to be deducted from the calculation of the applicant's income other than earnings.

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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