This Statutory Instrument has been made partly in consequence of a defect in S.I. 2024/29 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2025 No. 39

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2025

Made - - - -	*15th January 2025*
Laid before Parliament	*17th January 2025*
Coming into force - -	*11th February 2025*

The Secretary of State makes these 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 2025 and come into force on 11th February 2025.

(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 2025.

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 "care home" 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, 2015/1376, 2016/997 and 2021/1265. 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, 2022/25, 2023/16 and 2024/29.

""carer support payment" means carer's assistance given in accordance with the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023(**a**);";

(b) after the definition of "paternity leave" insert—

""pension age disability payment" has the meaning given in regulation 2 of the Disability Assistance for Older People (Scotland) Regulations 2024(**b**);".

Amendment of regulation 3

4. In regulation 3(2) (meaning of "pensioner" and "person who is not a pensioner") for "during the relevant period" substitute—

"—

(a) during the relevant period; or

(b) where regulation 60A of the Universal Credit (Transitional Provisions) Regulations 2014(**c**) applies in respect of the award.".

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 6 (applicable amounts)—

(a) in sub-paragraph (1)(b) for the words from "up to two individuals" to the end substitute "children or young persons who are members of his family";

(b) omit sub-paragraphs (1A) to (1C).

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

(a) in sub-paragraph (1)(a) for "£15.10" substitute "£15.35";

(b) in sub-paragraph (1)(b) for "£4.90" substitute "£5.00";

(c) in sub-paragraph (2)(a) for "£256.00" substitute "£266.00";

(d) in sub-paragraph (2)(b) for "£256.00", "£445.00" and "£10.05" substitute "£266.00", "£463.00" and "£10.20" respectively;

(e) in sub-paragraph (2)(c) for "£445.00", "£554.00" and "£12.60" substitute "£463.00", "£577.00" and "£12.80" respectively;

(f) in sub-paragraph (6)(b)—

(i) after sub-paragraph (i) insert—

"(ia) pension age disability payment, or would be receiving that payment but for the application of regulation 20 (effect of admission to hospital on ongoing entitlement to Pension Age Disability Payment) of the Disability Assistance for Older People (Scotland) Regulations 2024; or";

(ii) in sub-paragraph (iiia) after "payment" insert ", or would be receiving that component but for the application of regulation 28 (effect of admission to hospital on ongoing entitlement to Adult Disability Payment) of the DAWAP Regulations";

(g) in sub-paragraph (9)—

(**a**) S.S.I. 2023/302.
(**b**) S.S.I. 2024/166.
(**c**) S.I. 2014/1230. Regulation 60A was inserted by S.I. 2024/611.

(i) in paragraph (a) after "attendance allowance," insert "pension age disability payment,";

(ii) for paragraphs (ba) to (be) substitute—

"(ba) any of the following payments which are paid as income in kind—

(i) any Grenfell Tower support payment;

(ii) any historical child abuse payment;

(iii) any Windrush payment;

(iv) any Post Office compensation payment;

(v) any vaccine damage payment;";

(h) in sub-paragraph (10)—

(i) in paragraph (a) after "the National Emergencies Trust" insert ", the Victims of Overseas Terrorism Compensation Scheme";

(ii) after paragraph (af) insert—

"(ag) any payment out of the estate of a person, which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person as a result of that person having been infected from contaminated blood products;";

(i) in sub-paragraph (13) after "9(b)" insert "and (ba)".

(4) In paragraph 16(4) (meaning of "income") after paragraph (f) insert—

"(g) regulation 16(2) of the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023.".

(5) In paragraph 25(10) (treatment of child care charges)—

(a) in paragraph (f) after sub-paragraph (ii) insert—

"(iia) pension age disability payment;";

(b) after paragraph (g) insert—

"(ga) a pension age disability payment was payable on account of his incapacity but has ceased to be payable in accordance with regulation 20 of the Disability Assistance for Older People (Scotland) Regulations 2024;

(gb) an adult disability payment was payable on account of his incapacity but has ceased to be payable in accordance with regulation 28 of the DAWAP Regulations;".

(6) In paragraph 26(1)(a) (additional condition referred to in paragraph 25(10)(b)(i))—

(a) in sub-paragraph (i)—

(i) after "attendance allowance" insert ", pension age disability payment";

(ii) after "disability living allowance" insert ", child disability payment";

(iii) after "personal independence payment" insert ", adult disability payment";

(b) after sub-paragraph (iv) insert—

"(iva) was in receipt of adult disability payment that is no longer payable by virtue of regulation 28 of the DAWAP Regulations; or

(ivb) was in receipt of pension age disability payment that is no longer payable by virtue of regulation 20 of the Disability Assistance for Older People (Scotland) Regulations 2024; or".

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 "£235.20" substitute "£244.40";

(b) in paragraph (2) for "£352.00" substitute "£366.00";

(c) in paragraph (3)(a) for "£352.00" substitute "£366.00";

(d) in paragraph (3)(b) for "£116.80" substitute "£121.60";

(e) in paragraph (4) for "£218.15" substitute "£227.10;

(f) in paragraph (5) for "£332.95" substitute "£346.60";

(g) in paragraph (6)(a) for "£332.95" substitute "£346.60";

(h) in paragraph (6)(b) for "£114.80" substitute "£119.50".

(3) In column (2) of the Table in paragraph 2(1) (child or young person amounts), in paragraphs (a) and (b), for "£83.24" substitute "£84.66".

(4) In paragraph 3(a) (family premium) for "£19.15" substitute "£19.48".

(5) In paragraph 5 (premiums)—

(a) in sub-paragraph (1)—

(i) at the end of paragraph (a) omit "and";

(ii) at the end of paragraph (b) insert "and";

(iii) after paragraph (b) insert—

"(c) in the case of carer support payment, any period during which, apart from regulation 16 of the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023, he would be in receipt of that payment.";

(b) in sub-paragraph (2)—

(i) after "by virtue of sub-paragraph (1)(a)" insert "or carer support payment by virtue of sub-paragraph (1)(c)";

(ii) after "the allowance" insert "or payment";

(iii) after paragraph (a) insert—

"(aa) pension age disability payment;".

(6) In paragraph 6 (severe disability premium)—

(a) in sub-paragraph (2)—

(i) after paragraphs (a)(i)(aa) and (b)(i)(aa) insert—

"(aaa) pension age disability payment;";

(ii) in paragraph (a)(iii) after "carer's allowance under section 70 of the SSCBA" insert "or carer support payment";

(iii) in paragraph (b)(ii) after "allowance", in both places in which it occurs, insert "or payment";

(iv) in the words after sub-paragraph (2)(b)(iii)—

(aa) after "carer's allowance" insert "or carer support payment";

(bb) after "such an allowance" insert "or payment";

(b) in sub-paragraph (6)(a) after sub-paragraph (i) insert—

"(ia) pension age disability payment;";

(c) in sub-paragraph (7)—

(i) in paragraph (d) after "carer's allowance" insert "or carer support payment";

(ii) after paragraph (d) insert—

"(e) as being in receipt of pension age disability payment if he would, but for payment ceasing by virtue of regulation 20 of the Disability Assistance for Older People (Scotland) Regulations 2024, be so in receipt.";

(d) in sub-paragraph (8)(a) after "carer's allowance" insert "or carer support payment".

(7) In paragraph 9 (carer premium), after "carer's allowance", in each place in which it occurs, insert "or carer support payment".

(8) In the table in Part 4 (amounts of premium specified in Part 3)—

(a) in the first column—

(i) in paragraph (1)(b)(i), after "carer's allowance" insert "or carer support payment";

(ii) in paragraph (1)(b)(ii), after "such an allowance" insert "or payment";

(b) in the second column—

(i) in paragraphs (1)(a) and (b)(i) for "£81.50" substitute "£82.90";

(ii) in paragraph (1)(b)(ii) for "£163.00" substitute "£165.80";

(iii) in paragraph (2) for "£32.20" substitute "£32.75";

(iv) in paragraph (3) for "£80.01" substitute "£81.37";

(v) in paragraph (4) for "£45.60" substitute "£46.40".

Amendment of Schedule 3

7. In Schedule 3 (amount of alternative maximum council tax reduction)—

(a) in column (1) of the Table in paragraph 1—

(i) in sub-paragraph (b)(i) for "£265.00" substitute "£276.00";

(ii) in sub-paragraph (b)(ii) for "£265.00" and "£344.00" substitute "£276.00" and "£358.00" respectively;

(b) in paragraph 2, for the words from "the following" to "or (10)" substitute "there must be disregarded from that income any allowance or payment to which paragraph 8(9)".

Amendment of Schedule 4

8. In Schedule 4, in paragraph 5(1)(a) (sums disregarded from applicant's earnings) after sub-paragraph (iii) insert—

"(iiia) pension age disability payment;

(iiib) adult disability payment;".

Amendment of Schedule 5

9. In Schedule 5 (amounts to be disregarded in the calculation of income other than earnings)—

(a) in paragraph 19(2)(b) for "£71.70" substitute "£72.90";

(b) after paragraph 25 insert—

"26. Any amount of carer support payment that is in excess of the amount the claimant would receive if they had an entitlement to carer's allowance under section 70 of the SSCBA.".

Amendment of Schedule 6

10. In paragraph 16 of Schedule 6 (capital to be disregarded) after sub-paragraph (1G) insert—

"(1H) Any payment out of the estate of a person, which derives from a payment made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person as a result of that person having been infected from contaminated blood products.".

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

Jim McMahon
Minister of State
15th January 2025 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.

These Regulations amend the 2012 Regulations. Regulation 3 inserts new definitions of carer support payment and pension age disability payment, which are to be disregarded for certain purposes in calculating a council tax reduction. Regulation 4 amends the definitions of a person who is or is not a pensioner to disregard any award of Universal Credit to which regulation 60A of the Universal Credit (Transitional Provisions) Regulations 2014 (S.I. 2014/1230) applies.

Regulation 5(2) amends paragraph 6 of Schedule 1 to the 2012 Regulations to remove the two-child limit in respect of calculating a council tax reduction.

The figures in the 2012 Regulations which are uprated by regulations 5(3)(a) to (e), 6(2) to (4) and (8)(b), 7(a) and 9(a) 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.

Regulation 5(3)(f) to (g), (4) and (5) and regulations 8 and 9(b) make amendments to the 2012 Regulations to provide for circumstances in which a carer support payment and adult and pension age disability payments will be disregarded in calculating a council tax reduction. Regulation 5(3)(g)(ii) makes an amendment to clarify that certain payments to be disregarded from a non-dependant's income are payments as income in kind, regulation 5(3)(h)(i) corrects an oversight in S.I. 2024/29 and regulation 5(3)(h)(ii) makes an amendment to add to the list of non-dependant income disregards payments made to any person out of the estate of a deceased person in connection with infected blood compensation schemes. Regulation 5(6) makes amendments to ensure that relevant Scottish disability payments are included in an assessment of incapacity of an applicant's partner. Regulation 6(5) to (8)(a) makes amendments to include relevant payments in the calculation of premiums. Regulation 7(b) inserts in paragraph 2 of Schedule 3 a cross-reference to paragraph 8(9) of Schedule 1 to ensure that all relevant disability and other payments and allowances are disregarded from the gross income of a second adult for the purposes of calculating an alternative maximum council tax reduction.

Regulation 10 amends the provisions in Schedule 6 to the 2012 Regulations which relate to the capital of an applicant for a council tax reduction which is to be disregarded in calculating that reduction to add to the list of "capital disregards" payments made to any person out of the estate of a deceased person in connection with infected blood compensation schemes.

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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