



## **Council Tax Support Scheme**

**This scheme relates to the financial year beginning with 1 April 2025 and should be cited as Slough Borough Council – Council Tax Support Scheme. S13A and Schedule 1a of the Local Government Finance Act 1992**

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## Glossary

Capital	Money or other assets owned or jointly owned by a person.
Capital Disregard	<p>Windrush Compensation Scheme.</p> <p>Payments from a deceased person's estate to their son, daughter, stepson or stepdaughter, deriving from an Infected Blood compensation scheme.</p> <p>A 52-week disregard for Bereavement Support Payment and Widowed Parent's Allowance payments which are made to cohabiting parents with dependent children following the death of their partner.</p> <p>Grenfell Tower compensation payments.</p> <p>Post Office compensation payments.</p> <p>The Vaccine Damage Payments Scheme</p> <p>The Victims of Overseas Terrorism Compensation Scheme.</p>
Change of Circumstance	Any change of circumstances affecting entitlement to CTS, including but not limited to changes to income, liability, household members or residence that would affect entitlement to CTS.
Council Tax payer	Person liable to pay Council Tax on the property.
Council Tax Support (CTS)	The Slough Borough Council scheme.
Default scheme - Pensioner	The default scheme contained in the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 SI 2886/2012
Banded Scheme - Working Age	Council Tax Support for Working Age customers will be calculated against an income banded scheme.
Dispute	Where the CTS recipient disagrees with the amount of CTS awarded or the refusal to award CTS applicant.

Disregards	Deductions allowed against the income.
Earned Income	Has the meaning given with paragraphs 18 and 21 of Schedule 1 of the Prescribed Requirements Regulations.
Excess Income	The amount the taxpayer's weekly income exceeds their applicable amount for pensioner claims.
Extended Reduction - Pensioner	An amount awarded for a period after the applicant, or their partner has started work or increased their hours of work and is therefore no longer entitled to a qualifying benefit or qualifying contributory benefit.
Income - Pensioner	Income from all sources not limited to earnings. Some income will be wholly or partly disregarded.
Income – Working Age	Council Tax Support will be calculated solely on earnings to set the appropriate band.
Local Authority Error	Change following a Local Authority or official error
Maximum liability	The maximum liability is the maximum band after any Council Tax discounts or band reductions awarded under the Local Government Finance Act 1992. For example, single person discounts or band reductions due to disability.
Minimum Income Floor	A self-employed person declaring less income than the national living wage will have their Council Tax Support calculated on a notional income equal to that of the national living wage.
Non-Dependant	Anyone who lives with you and is not your partner, a dependent child, joint tenant or sub-tenant.
Non-Dependant Deduction	An amount deducted from your entitlement depending on the Non-Dependants circumstances.
Overpayment	Any amount of CTS awarded to which the recipient is not entitled.

Pension Age	The age at which a person is eligible to claim State Pension Credit. Please note the age is changing to reflect the equalisation of pension ages between men and woman and the planned increase in retirement age.
Premium	An additional element forming part of the applicable amount relating to the individual or couple's circumstances. For working age claimants there will be no applicable amounts as an income banded scheme calculates entitlement by categorising income against the correct band.
Prescribed Requirements Regulations	Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 SI 2885 2012.
Taper	The rate at which CTS is withdrawn if the income including tariff income is greater than the applicable amount or living allowance. Not applicable to working age customers who will have their CTS calculated under a banded income scheme.
Tariff income – Pensioners (Default)	Income generated by savings and capital between the lower and upper capital thresholds.
Work	Employed or self-employed.
Working Age	The age below which a person or couple is eligible to claim State Pension Credit.
1992 Act	Local Government Finance Act 1992.



## 1.0 Introduction to the Council Tax Support Scheme

1.1 The following has been adopted by the Council and details the Council Tax Support scheme for the period from 1st April 2025.

1.2 This document details how the scheme will operate for working age applicants and in accordance with Section 13A of the Local Government Finance Act 1992 specifies the classes of person who are to be entitled to a reduction under the scheme and is effective from 1st April 2025 for a period of one financial year.

1.3 The scheme in respect of pension age applicants is defined by Central Government within the following:

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012
- Council Tax Reduction Schemes (Transitional Provision) (England) Regulations 2013
- Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013
- Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) (No. 2) Regulations 2014
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2015
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2016
- The Council Tax Reduction Schemes (Prescribed Requirement) (England)(Amendment) Regulations 2017
- The Council Tax Reduction Schemes (Prescribed Requirement) (England)(Amendment) Regulations 2018
- The Council Tax Reduction Schemes (Prescribed Requirement) (England)(Amendment) Regulations 2020
- The Council Tax Reduction Schemes (Prescribed Requirement) (England)(Amendment) Regulations 2021
- The Council Tax Reduction Schemes (Prescribed Requirement) (England)(Amendment) Regulations 2022
- The Council Tax Reduction Schemes (Prescribed Requirement) (England)(Amendment) Regulations 2023
- The Council Tax Reduction Schemes (Prescribed Requirements) (England)(Amendment) Regulations 2024  
and
- Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012).

**The scheme for pension age applicants is defined by Central Government's scheme as defined under the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 as amended.**

1.4 There are three main classes under the prescribed pension age scheme, for each of which there are a number of qualifying criteria. In all cases individuals must not

be of a prescribed class exempted from reduction, such as a person subject to immigration control with limited leave to remain. The definition of a pension credit age person is a person who:

- a. has attained the qualifying age for state pension credit; and
- b. is not, or, if he has a partner, his partner is not:
  - i. a person on income support, on an income-based Jobseeker's Allowance or on an income-related Employment and Support Allowance; or
  - ii. a person with an award of Universal Credit

The three prescribed classes are as follows:

**Class A: pensioners whose income is less than the applicable amount.**

On any day Class A consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated
- c. who does not fall within a class of persons prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme
- d. whose income (if any) for the relevant week does not exceed his applicable amount calculated in accordance with paragraph 9 and Schedule 2 of the Local Government Finance Act 1992
- e. not have capital savings above £16,000; and
- f. who has made an application for a reduction under the authority's scheme.

**Class B: pensioners whose income is greater than the applicable amount.**

On any day class B consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day; in respect of whom a maximum Council Tax Reduction amount can be calculated
- c. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme
- d. whose income for the relevant week is greater than his applicable amount calculated in accordance with paragraph 9 and Schedule 2 to the Local Government Finance Act 1992
- e. in respect of whom amount A exceeds amount B where:
  - (i) amount A is the maximum Council Tax Reduction in respect of the day in the applicant's case; and
  - (ii) amount B is  $2 \frac{6}{7}$  per cent of the difference between his income for the relevant week and his applicable amount
- f. not have capital savings above £16,000; and
- g. who has made an application for a reduction under the authority's scheme.

### **Class C: alternative maximum Council Tax Reduction**

On any day class C consists of any person who is a pensioner:

- a. who is for that day liable to pay council tax in respect of a dwelling of which he is a resident
- b. who, subject to paragraph 5 of Schedule 1 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, is not absent from the dwelling throughout the day
- c. in respect of whom a maximum Council Tax Reduction amount can be calculated
- d. who does not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the 1992 Act and excluded from the authority's scheme
- e. who has made an application for a reduction under the authority's scheme; and
- f. in relation to whom the condition below is met.

The condition referred to in sub-paragraph f. is that no other resident of the dwelling is liable to pay rent to the applicant in respect of the dwelling and there is an alternative maximum Council Tax Reduction in respect of the day in the case of that person which is derived from the income, or aggregate income, of one or more residents to whom this sub-paragraph applies.

The above applies to any other resident of the dwelling who:

- a. is not a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount
- b. is not a person who is liable for council tax solely in consequence of the provisions of section 9 of the 1992 Act (spouse's or civil partner's joint and several liability for tax)
- c. is not a person who is residing with a couple or with the members of a polygamous marriage where the applicant is a member of that couple or of that marriage and
  - (i) in the case of a couple, neither member of that couple is a person who, in accordance with Schedule 1 to the 1992 Act, falls to be disregarded for the purposes of discount or
  - (ii) in the case of a polygamous marriage, two or more members of that marriage are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount
- d. is not a person who, jointly with the applicant, falls within the same paragraph of section 6(2)(a) to (e) of the 1992 Act (persons liable to pay council tax) as applies in the case of the applicant; or
- e. is not a person who is residing with two or more persons both or all of whom fall within the same paragraph of section 6(2)(a) to (e) of the 1992 Act where two or more of those persons are not persons who, in accordance with Schedule 1 to the 1992 Act, fall to be disregarded for the purposes of discount.

### **Disregard of certain incomes**

- 1.5 For those who have reached the qualifying age for state pension credit, the Council has resolved to enhance the government scheme (as defined by the Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 to disregard in full the following:
- a. a war disablement pension
  - b. a war widow's pension or war widower's pension
  - c. a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown
  - d. a guaranteed income payment
  - e. a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs
  - f. a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above
  - g. pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

**The disregards permitted by SBC exceed the minimum required by the Government.**

### **THE SCHEME FOR WORKING AGE APPLICANTS – THE COUNCIL'S LOCAL SCHEME**

- 1.6 The adopted scheme for working age applicants is an income banded / grid scheme means test, which compares income against a range of discounts available. Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who:
- a. has not attained the qualifying age for state pension credit; or
  - b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based Jobseeker's Allowance, on an income-related Employment and Support allowance or on Universal Credit.
- 1.7 The Council has resolved that there will be one class of persons who will receive a reduction in line with adopted scheme. The scheme has qualifying criteria. In all cases individuals must not be of a prescribed class exempted from reduction as specified within section 7 of this scheme. The authority will review the scheme on an annual basis and if required may increase the level of 'earnings threshold', Non Dependent figures and level of 'discount off Council Tax liability' as specified in the income band table in this policy on an annual basis using the CPI/RPI to take effect from 1<sup>st</sup> April.

#### **Class D**

To obtain reduction the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit; or

- b. he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance or a person with an award of universal credit.
- c. be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident
- d. is not deemed to be absent from the dwelling
- e. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme
- f. be somebody in respect of whom a maximum Council Tax Support amount can be calculated
- g. not have capital savings above £6,000
- h. not have income above the levels specified within the scheme
- i. be a person in respect of whom a day in which s/he is liable to pay council tax in respect of which the person's income is within a range of incomes specified within Schedule 1, and
- j. has made an application for reduction.

## Sections 2- 8 Definitions and interpretation

### 2.0 Interpretation – an explanation of the terms used within this scheme

#### 2.1 In this scheme:

**'the Act'** means the Social Security Contributions and Benefits Act 1992

**'the Administration Act'** means the Social Security Administration Act 1992

**'the 1973 Act'** means the Employment and Training Act 1973

**'the 1992 Act'** means the Local Government Finance Act 1992

**'the 2000 Act'** means the Electronic Communications Act 2000

**'Abbeyfield Home'** means an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society

**'adoption leave'** means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996

**'an AFIP'** means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004

**'applicant'** means a person who the authority designates as able to claim Council Tax Support – for the purposes of this scheme all references are in the masculine gender but apply equally to male and female

**'application'** means an application for a reduction under this scheme:

**'appropriate DWP office'** means an office of the Department for Work and Pensions dealing with state pension credit or office which is normally open to the public for the receipt of claims for income support, a jobseeker's allowance or an employment and support allowance

**'assessment period'** means such period as is prescribed in sections 19 to 21 over which income falls to be calculated

**'attendance allowance'** means:

- a) an attendance allowance under Part 3 of the Act
- b) an increase of disablement pension under section 104 or 105 of the Act
- c) a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the Act

- d) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the Act
- e) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 or any analogous payment or
- f) any payment based on need for attendance which is paid as part of a war disablement pension

**'the authority'** means a billing authority in relation to whose area this scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act

**'Back to Work scheme(s)'** means any scheme defined within the Jobseekers (Back to Work Schemes) Act 2013 or Jobseeker's Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013

**'basic rate'**, where it relates to the rate of tax, has the same meaning as in the Income Tax Act 2007 (see section 989 of that Act)

**'the benefit Acts'** means the Act (SSBA) and the Jobseekers Act 1995 and the Welfare Reform Act 2007

**'board and lodging accommodation'** means accommodation provided to a family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises

**'care home'** has the meaning given by section 3 of the Care Standards Act 2000 and in Scotland means a care home service within the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001 and in Northern Ireland means a nursing home within the meaning of Article 11 of the Health and Personal Social Services (Quality, Improvement and Regulation) (Northern Ireland) Order 2003 or a residential care home within the meaning of Article 10 of that Order

**'the Caxton Foundation'** means the charitable trust of that name established on 28th March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions

**'child'** means a person under the age of 16

**'child benefit'** has the meaning given by section 141 of the SSCBA as amended by The Child Benefit (General), Child Tax Credit (Amendment) Regulations 2014 and The Child Benefit (General) (Amendment) Regulations 2015

**'the Children Order'** means the Children (Northern Ireland) Order 1995

**'child tax credit'** means a child tax credit under section 8 of the Tax Credits Act 2002

**'claim'** means a claim for Council Tax Support

**'close relative'** means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or if any of the preceding persons is one member of a couple, the other member of that couple

**'concessionary payment'** means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act are charged

**'the Consequential Provisions Regulations'** means the Housing Benefit (Consequential Provisions) Regulations 2006; **'contributory employment and support allowance'** means an allowance under Part 1 of the Welfare Reform Act 2007 as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012 that remove references to an income-related allowance and a

contributory allowance under Part 1 of the Welfare Reform Act 2007 as that Part has effect apart from those provisions

**'council tax benefit'** means council tax benefit under Part 7 of the SSCBA

**'council tax reduction scheme'** has the same meaning as 'Council Tax Support or reduction'

**'Council Tax Support'** means council tax reduction as defined by S13a Local Government Finance Act 1992 (as amended)

**'couple'** means:

- (a) a man and a woman who are married to each other and are members of the same household
- (b) a man and a woman who are not married to each other but are living together as if they were a married couple or civil partners
- (c) two people of the same sex who are civil partners of each other and are members of the same household or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners,

Two people of the same sex are to be treated as living together as if they were civil partners if, and only if, they would be treated as living together as husband and wife were they of opposite sexes. The above includes the Marriage (Same Sex Couples) Act 2013 and The Marriage (Same Sex Couples) Act 2013 (Commencement No. 3) Order 2014

**'date of claim'** means the date on which the application or claim is made, or treated as made, for the purposes of this scheme

**'designated authority'** means any of the following

the local authority; or a person providing services to, or authorised to exercise any function of, any such authority

**'designated office'** means the office designated by the authority for the receipt of claims for Council Tax Support:

- (a) by notice upon or with a form approved by it for the purpose of claiming Council Tax Support or
- (b) by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application or
- (c) by any combination of the provisions set out in sub-paragraphs (a) and (b) above

**'disability living allowance'** means a disability living allowance under section 71 of the Act

**'dwelling'** has the same meaning in section 3 or 72 of the 1992 Act

**'earnings'** has the meaning prescribed in section 22 or, as the case may be, 24

**'the Eileen Trust'** means the charitable trust of that name established on 29th March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions

**'electronic communication'** has the same meaning as in section 15(1) of the Electronic Communications Act 2000

**'employed earner'** is to be construed in accordance with section 2(1)(a) of the Act and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay

**'Employment and Support Allowance Regulations'** means the Employment and Support Allowance Regulations 2008 and the Employment and Support Regulations 2013 as appropriate

**‘Employment and Support Allowance (Existing Awards) Regulations’** means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) Regulations 2010

**‘the Employment, Skills and Enterprise Scheme’** means a scheme under section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist applicants to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search). This also includes schemes covered by The Jobseekers Allowance (Employment, Skills, and Enterprise Scheme) Regulations 2011 as amended by the Jobseekers (Back to Work Schemes) Act 2013 – see **‘Back to Work Schemes’**

**‘enactment’** includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament

**‘extended reduction’** means a payment of Council Tax Support payable pursuant to section 59

**‘family’** has the meaning assigned to it by section 137(1) of the Act and Section 9 of this scheme

**‘the Fund’** means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by him on 24th April 1992 or, in Scotland, on 10th April 1992

**‘a guaranteed income payment’** means a payment made under article 15(1)(c) (injury benefits) or 29(1)(a) (death benefits) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011

**‘he, him, his’** also refers to the feminine within this scheme

**‘housing benefit’** means housing benefit under Part 7 of the Act; ‘the Housing Benefit Regulations’ means the Housing Benefit Regulations 2006

**‘Immigration and Asylum Act’** means the Immigration and Asylum Act 1999

**‘an income-based jobseeker’s allowance’** and **‘a joint-claim jobseeker’s allowance’** have the meanings given by section 1(4) of the Jobseekers Act 1995

**‘income-related employment and support allowance’** means an income-related allowance under Part 1 of the Welfare Reform Act 2007

**‘Income Support Regulations’** means the Income Support (General) Regulations 1987(a)

**‘independent hospital’:**

- (a) in England, means a hospital as defined by section 275 of the National Health Service Act 2006 that is not a health service hospital as defined by that section
- (b) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000 and
- (c) in Scotland means an independent health care service as defined by section 10F of the National Health Service (Scotland) Act 1978

**‘the Independent Living Fund (2006)’** means the Trust of that name established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part

**‘invalid carriage or other vehicle’** means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant

**‘Jobseekers Act’** means the Jobseekers Act 1995; ‘Jobseeker’s Allowance Regulations’ means the Jobseeker’s Allowance Regulations 1996 and Jobseeker’s Allowance Regulations 2013 as appropriate



**'limited capability for work'** has the meaning given in section 1(4) of the Welfare Reform Act

**'limited capability for work-related activity'** has the meaning given in section 2(5) of the Welfare Reform Act 2007

**'the London Bombing Relief Charitable Fund'** means the company limited by guarantee (number 5505072), and registered charity of that name established on 11th July 2005 for the purpose of (amongst other things) relieving sickness, disability, or financial need of victims (including families or dependents of victims) of the terrorist attacks carried out in London on 7th July 2005

**'lone parent'** means a person who has no partner and who is responsible for and a member of the same household as a child or young person

**'the Macfarlane (Special Payments) Trust'** means the trust of that name, established on 29<sup>th</sup> January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from hemophilia

**'the Macfarlane (Special Payments) (No.2) Trust'** means the trust of that name, established on 3rd May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from hemophilia and other beneficiaries

**'the Macfarlane Trust'** means the charitable trust, established partly out of funds provided by the Secretary of State to the Hemophilia Society, for the relief of poverty or distress among those suffering from hemophilia

**'main phase employment and support allowance'** means an employment and support allowance where the calculation of the amount payable in respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 except in Part 1 of Schedule 1

**'the Mandatory Work Activity Scheme'** means a scheme within section 17A (schemes for assisting persons to obtain employment; 'work for your benefit' schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to provide work or work-related activity for up to 30 hours per week over a period of four consecutive weeks with a view to assisting applicants to improve their prospect of obtaining employment

**'maternity leave'** means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996

**'member of a couple'** means a member of a married or unmarried couple

**'MFET Limited'** means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products

**'mover'** means an applicant who changes the dwelling in which the applicant is resident and in respect of which the applicant liable to pay council tax from a dwelling in the area of the Authority to a dwelling in the area of the second authority

**'net earnings'** means such earnings as are calculated in accordance with section 22

**'net profit'** means such profit as is calculated in accordance with section 24

**'non-dependent'** has the meaning prescribed in section 3

**'occasional assistance'** means any payment or provision made by a local authority, the Welsh Ministers, or the Scottish Ministers for the purposes of:

(a) meeting, or helping to meet an immediate short-term need:

(i) arising out of an exceptional event or exceptional circumstances, or

- (ii) that needs to be met to avoid a risk to the well-being of an individual, and
- (b) enabling qualifying individuals to establish or maintain a settled home, and
  - (i) 'local authority' has the meaning given by section 270(1) of the Local Government Act 1972; and
  - (ii) 'qualifying individuals' means individuals who have been, or without the assistance might otherwise be:
    - (aa) in prison, hospital, an establishment providing residential care or other institution, or
    - (bb) homeless or otherwise living an unsettled way of life; and 'local authority' means a local authority in England within the meaning of the Local Government Act 1972

**'occupational pension'** means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases

**'occupational pension scheme'** has the same meaning as in section 1 of the Pension Schemes Act 1993

**'ordinary clothing or footwear'** means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities

**'partner'** in relation to a person, means:

- (a) where that person is a member of a couple, the other member of that couple
- (b) subject to paragraph (c), where that person is polygamously married to two or more members of his household, any such member to whom he is married; or
- (c) where that person is polygamously married and has an award of universal credit with the other party to the earliest marriage that still subsists, that other party to the earliest marriage

**'paternity leave'** means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996

**'payment'** includes part of a payment

**'pensionable age'** has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995 as amended by the Public Services Pension Act 2013 and Pensions Act 2014

**'pension fund holder'** means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers, or scheme administrators, as the case may be, of the scheme concerned

**'pensioner'** a person who has attained the age at which pension credit can be claimed

**'person affected'** shall be construed as a person to whom the authority decides is affected by any decision made by the council

**"person from abroad"** means, subject to the following provisions of this regulation, a person who is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man, or the Republic of Ireland

**'person on income support'** means a person in receipt of income support

**'personal independence payment'** has the meaning given by Part 4 of the Welfare Reform Act 2012 and the Social Security (Personal Independence Payments) 2013

**'person treated as not being in Great Britain'** has the meaning given by section 7

**'personal pension scheme'** means:

- (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993 as amended by the Public Service Pension Act 2013

- (b) an annuity contractor trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988 or a substituted contract within the meaning of section 622(3) or that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 of the Finance Act 2004
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004

**'policy of life insurance'** means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life

**'polygamous marriage'** means a marriage to which section 133(1) of the Act refers namely:

- (a) a person is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and
- (b) either party to the marriage has for the time being any spouse additional to the other party.

**'public authority'** includes any person certain of whose functions are functions of a public nature

**'qualifying age for state pension credit'** means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002):

- (a) in the case of a woman, pensionable age; or
- (b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man

**'qualifying contributory benefit'** means:

- (a) severe disablement allowance
- (b) incapacity benefit
- (c) contributory employment and support allowance

**'qualifying course'** means a qualifying course as defined for the purposes of Parts 2 and 4 of the Job Seeker's Allowance Regulations 1996

**'qualifying income-related benefit'** means:

- (a) income support
- (b) income-based jobseeker's allowance
- (c) income-related employment and support allowance

**'qualifying person'** means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, or the London Bombings Relief Charitable Fund

**'reduction week'** means a period of seven consecutive days beginning with a Monday and ending with a Sunday

**'relative'** means a close relative, grandparent, grandchild, uncle, aunt, nephew, or niece

**'relevant authority'** means an authority administering Council Tax Support

**'relevant week'** In relation to any particular day, means the week within which the day in question falls

**'rent'** means 'eligible rent' to which regulation 12 of the Housing Benefit Regulations refers less any deductions in respect of non-dependents which fall to be made under regulation 74 (non-dependent deductions) of those Regulations

**'resident'** has the meaning it has in Part 1 or 2 of the 1992 Act

**‘Scottish basic rate’** means the rate of income tax of that name calculated in accordance with section 6A of the Income Tax Act 2007

**‘Scottish taxpayer’** has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998

**‘second authority’** means the authority to which a mover is liable to make payments for the new dwelling

**‘self-employed earner’** is to be construed in accordance with section 2(1)(b) of the Act

**‘self-employment route’** means assistance in pursuing self-employed earner’s employment whilst participating in:

- (a) an employment zone programme
- (b) a programme provided or other arrangements made pursuant to section 2 of the 1973 Act (functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc.)
- (c) the Employment, Skills, and Enterprise Scheme
- (d) a scheme prescribed in regulation 3 of the Jobseeker’s Allowance (Schemes for Assisting Persons to Obtain Employment) Regulations 2013
- (e) Back to Work scheme.

**‘Service User’** references in this scheme to an applicant participating as a service user are to:

- (a) a person who is being consulted by or on behalf of:
  - (i) the Secretary of State in relation to any of the Secretary of State’s functions in the field of social security or child support or under section 2 of the Employment and Training Act 1973; or
  - (ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such functions in their capacity as a person affected or potentially affected by the exercise of those functions or the carer of such a person; or
- (b) the carer of a person consulted as described in sub-paragraph (a) where the carer is not being consulted as described in that sub-paragraph.

**‘service user group’** means a group of individuals that is consulted by or on behalf of:

- (a) a Health Board, Special Health Board, or the Agency in consequence of a function under section 2B of the National Health Service (Scotland) Act 1978
- (b) a landlord authority in consequence of a function under section 105 of the Housing Act 1985
- (c) a public authority in Northern Ireland in consequence of a function under section 49A of the Disability Discrimination Act 1995
- (d) a public authority in consequence of a function relating to disability under section 149 of the Equality Act 2010
- (e) a best value authority in consequence of a function under section 3 of the Local Government Act 1999
- (f) a local authority landlord or registered social landlord in consequence of a function under section 53 of the Housing (Scotland) Act 2001
- (g) a relevant English body or a relevant Welsh body in consequence of a function under section 242 of the National Health Service Act 2006
- (h) a Local Health Board in consequence of a function under section 183 of the National Health Service (Wales) Act 2006
- (i) the Care Quality Commission in consequence of a function under section 4 or 5 of the Health and Social Care Act 2008

- (j) the regulator or a private registered provider of social housing in consequence of a function under section 98, 193 or 196 of the Housing and Regeneration Act 2008, or
- (k) a public or local authority in Great Britain in consequence of a function conferred under any other enactment, for the purposes of monitoring and advising on a policy of that body or authority which affects or may affect persons in the group, or of monitoring or advising on services provided by that body or authority which are used (or may potentially be used) by those persons

**'single applicant'** means an applicant who neither has a partner nor is a lone parent

**'the Skipton Fund'** means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25th March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme's provisions

**'special account'** means an account as defined for the purposes of Chapter 4A of Part 8 of the Jobseeker's Allowance Regulations or Chapter 5 of Part 10 of the Employment and Support Allowance Regulations

**'sports award'** means an award made by one of the Sports Councils named in section 23(2) of the National Lottery Act 1993 out of sums allocated to it for distribution under that section

**'the SSCBA'** means the Social Security Contributions and Benefits Act 1992

**'State Pension Credit Act'** means the State Pension Credit Act 2002

**'student'** has the meaning prescribed in section 41

**'subsistence allowance'** means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme

**'the Tax Credits Act'** means the Tax Credits Act 2002

**'tax year'** means a period beginning with 6th April in one year and ending with 5th April in the next

**'training allowance'** means an allowance (whether by way of periodical grants or otherwise) payable:

- (a) out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Young People's Learning Agency for England, the Chief Executive of Skills Funding or Welsh Ministers
- (b) to a person for his maintenance or in respect of a member of his family; and
- (c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, the department or approved by the department in relation to him or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers.

It does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act or is training as a teacher

**'the Trusts'** means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No. 2) Trust

**'Universal Credit'** means any payment of Universal Credit payable under the Welfare Reform Act 2012, the Universal Credit Regulations 2013, The Universal Credit (Consequential, Supplementary, Incidental and Miscellaneous Provisions)

Regulations 2013, Universal Credit (Miscellaneous Amendments) Regulations 2013 and the Universal Credit (Transitional Provisions) Regulations 2014

**‘Up-rating Act’** means the Welfare Benefit Up-rating Act 2013, the Welfare Benefits Up-rating Order 2014, and the Welfare Benefits Up-rating Order 2015

**‘voluntary organisation’** means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit

**‘war disablement pension’** means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003

**‘war pension’** means a war disablement pension, a war widow’s pension, or a war widower’s pension

**‘war widow’s pension’** means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person

**‘war widower’s pension’** means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person

**‘water charges’** means:

- (a) as respects England and Wales, any water and sewerage charges under Chapter 1 of Part 5 of the Water Industry Act 1991,
- (b) as respects Scotland, any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002, in so far as such charges are in respect of the dwelling which a person occupies as his home

**‘week’** means a period of seven days beginning with a Monday

**‘Working Tax Credit Regulations’** means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 as amended<sup>1</sup>; and

**‘young person’** has the meaning prescribed in section 9(1) and in section 142 of the SSCBA.

- 2.2 In this scheme, references to an applicant occupying a dwelling or premises as his home shall be construed in accordance with regulation 7 of the Housing Benefit Regulations 2006.
- 2.3 In this scheme, where an amount is to be rounded to the nearest penny, a fraction of a penny shall be disregarded if it is less than half a penny and shall otherwise be treated as a whole penny.

<sup>1</sup> The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2013; The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2015

- 2.4 For the purpose of this scheme, a person is on an income-based jobseeker’s allowance on any day in respect of which an income-based jobseeker’s allowance is payable to him and on any day:
- (a) in respect of which he satisfies the conditions for entitlement to an income-based jobseeker’s allowance but where the allowance is not paid in accordance with regulation 27A of the Jobseeker’s Allowance Regulations or section 19 or 20A or regulations made under section 17A of the Jobseekers Act (circumstances in which a jobseeker’s allowance is not payable); or
  - (b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income-

based jobseeker's allowance is payable to him or would be payable to him but for regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of that Act

- (c) in respect of which he is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker's allowance is payable in respect of that couple as a consequence of either member of that couple being subject to sanctions for the purposes of section 20A of that Act
- (d) in respect of which an income-based jobseeker's allowance or a joint-claim jobseeker's allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions).

2.5 For the purposes of this scheme, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to him and on any day.

- (a) In respect of which he satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act disqualification; or
- (b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to him or would be payable to him but for section 18 of that Act.

2.6 For the purposes of this scheme, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.

2.7 In this scheme, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit).

### **3.0 Definition of non-dependent**

3.1 In this scheme, 'non-dependent' means any person, except someone to whom paragraph 3.2 applies, who normally resides with an applicant or with whom an applicant normally resides.

3.2 This paragraph applies to:

- (a) any member of the applicant's family
- (b) if the applicant is polygamously married, any partner of his and any child or young person who is a member of his household and for whom he or one of his partners is responsible
- (c) a child or young person who is living with the applicant but who is not a member of his household by virtue of section 11 (membership of the same household)
- (d) subject to paragraph 3.3, any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under sections 6, 7 or 75 of the 1992 Act (persons liable to pay council tax)

- (e) subject to paragraph 3.3, any person who is liable to make payments on a commercial basis to the applicant or the applicant's partner in respect of the occupation of the dwelling
- (f) a person who lives with the applicant in order to care for him or a partner of his and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or his partner for the services provided by that person.

3.3 Excepting persons to whom paragraph 3.2 a) to c) and f) refer, a person to whom any of the following sub-paragraphs applies shall be non-dependent:

- (a) a person who resides with the person to whom he is liable to make payments in respect of the dwelling and either:
  - i. that person is a close relative of his or her partner; or
  - ii. the tenancy or other agreement between them is other than on a commercial basis
- (b) a person whose liability to make payments in respect of the dwelling appears to the authority to have been created to take advantage of the Council Tax Support scheme except someone who was, for any period within the eight weeks prior to the creation of the agreement giving rise to the liability to make such payments, otherwise liable to make payments of rent in respect of the same dwelling
- (c) a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling and who was, at any time during the period of eight weeks prior to his becoming so liable, a non-dependent of one or more of the other residents in that dwelling who are so liable for the tax, unless the authority is satisfied that the change giving rise to the new liability was not made to take advantage of the support scheme.

#### **4.0 Requirement to provide a National Insurance Number<sup>2</sup>**

4.1 No person shall be entitled to support unless the criteria below in 4.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming support.

4.2 This subsection is satisfied in relation to a person if:

- (a) the claim for support is accompanied by:
  - i. a statement of the person's national insurance number and information or evidence establishing that that number has been allocated to the person; or
  - ii. information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or

<sup>2</sup> Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- (b) the person makes an application for a national insurance number to be allocated to him which is accompanied by information or evidence enabling such a number to be so allocated and the application for reduction is accompanied by evidence of the application and information to enable it to be allocated.

4.3 Paragraph 4.2 shall not apply:



- (a) in the case of a child or young person in respect of whom Council Tax Support is claimed
- (b) to a person who:
  - i. is a person in respect of whom a claim for Council Tax Support is made
  - ii. is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act; and
  - iii. has not previously been allocated a national insurance number.

## **5.0 Persons who have attained the qualifying age for state pension credit**

5.1 This scheme applies to a person if:

- i. he has not attained the qualifying age for state pension credit; or
- ii. he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is:
  - (a) a person on income support, on income-based jobseeker's allowance or an income-related employment and support allowance; or
  - (b) a person with an award of universal credit.

## **6.0 Earnings of Employed and Self-Employed earners**

6.1 Earnings means in the case of employment as an employed earner, any remuneration derived from that employment and includes:

- (a) any bonus or commission
- (b) Any payment in lieu of remuneration except any periodic sum paid to a claimant on account of the termination of his employment by reason of redundancy
- (c) Any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income
- (d) Any holiday pay except any payable more than 4 weeks after termination or interruption of the employment
- (e) Any payment by way of a retainer
- (f) Any payment made by the claimant's employer in respect of expenses not wholly, exclusively, and necessarily incurred in the performance of the duties of the employment, including any payment made by the claimant's employer in respect of:
  - (i) Travelling expenses incurred by the claimant between his home and place of employment
  - (ii) Expenses incurred by the claimant between his home and place of employment
- (g) Any award of compensation made under section 112(4) or 117(3) of the Employment Rights Act 1996(a) (remedies and compensation for unfair dismissal)
- (h) Any payment or remuneration made under section 28.34.64.68 or 70 of the Employment Rights Act 1996 (right to guarantee payments,

remuneration on suspension on medical grounds, complaints to employment tribunals)

- (i) Any such sum is referred to in section 112 of the Act (certain sums to be earnings for Social security purposes)
- (j) Any statutory sick pay, statutory maternity pay, statutory paternity pay, statutory adoption pay, statutory shared parental pay, statutory bereavement pay or a corresponding payment under any enactment having effect in Northern Ireland
- (k) Any remuneration paid by or on behalf of an employer to the claimant who for the time being is on maternity leave, paternity leave or adoption leave, shared parental leave or parental bereavement leave or is absent from work because he is ill
- (l) The amount of any payment by way of a non cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001(b).

6.2 Earnings shall not include:

- (a) subject to paragraph (6.3), any payment in kind.
- (b) any payment in respect of expenses wholly, exclusively, and necessarily incurred in the performance of the duties of the employment.
- (c) any occupational pension
- (d) any payment in respect of expenses arising out of the claimant participating as a service user

6.3 Paragraph 6.2(a) shall not apply in respect of any non-cash voucher referred to in paragraph 6.1(l).

6.4 Earnings in the case of employment as a self-employed earner, means the gross income of the self-employment.

6.5 A person on Income Support, an income-based Jobseeker's Allowance or an Income-related Employment and Support Allowance for more than 3 days shall be treated as not being in receipt of earnings in that week.

## **7.0 Persons treated as not being in Great Britain and Persons Subject to Immigration Control**

### **Persons treated as not being in Great Britain**

7.1 Persons treated as not being in Great Britain are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority's scheme.

7.2 Except where a person falls within paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man, or the Republic of Ireland.

- 7.3 A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man, or the Republic of Ireland unless the person has a right to reside in one of those places.
- 7.4 For the purposes of paragraph (3), a right to reside does not include a right, which exists by virtue of, or in accordance with:
- (a) regulation 13 of the EEA Regulations
  - (aa) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is:
    - (i) a jobseeker for the purpose of the definition of “qualified person” in regulation 6(1) of those Regulations, or
    - (ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker
  - (b) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (5) of that regulation of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine enjoyment of their rights as a European Union citizen).
- 7.4A For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—
- (a) article 3 (grant of leave to EEA and Swiss nationals) of the Immigration (European Economic Area Nationals) (EU Exit) Order 2019 made under section 3A of that Act
  - (b) Appendix EU to the immigration rules made under section 3(2) of that Act; or
  - (c) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act.
- 7.5 A person falls within this paragraph if the person is:
- (a) a qualified person for the purposes of regulation 6 of the EEA Regulations (5) as a worker or a self-employed person
  - (b) a family member of a person referred to in sub-paragraph (a) within the meaning of regulation 7(1)(a), (b) or (c) of the EEA Regulations
  - (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations
  - (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967. Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28<sup>th</sup> July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967
  - (e) a person who has been granted, or who is deemed to have been granted, leave outside the rules made under section 3(2) of the Immigration Act 1971<sup>3</sup> where that leave is:
    - (i) discretionary leave to enter or remain in the United Kingdom,
    - (ii) leave to remain under the Destitution Domestic Violence concession which came into effect on 1st April 2012, or
    - (iii) leave deemed to have been granted by virtue of regulation 3 of the

Displaced Persons (Temporary Protection) Regulations 2005.

- (f) a person who has humanitarian protection granted under those rules
- (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999 and who is in the United Kingdom as a result of his deportation, expulsion, or other removal by compulsion of law from another country to the United Kingdom
- (h) in receipt of income support or on an income-related employment and support allowance; or
- (i) a person who is treated as a worker for the purpose of the definition of “qualified person” in regulation 6(1) of the EEA Regulations pursuant to regulation 5 of the Accession of Croatia (Immigration and Worker Authorisation) Regulations 2013 (right of residence of a Croatian who is an “accession State national subject to worker authorisation”)

<sup>3</sup> As amended by the Immigration Act 2014 and the Immigration Act 2014 (Commencement No. 2) Order 2014

- 7.6 A person falls within this paragraph if the person is a Crown servant or member of Her Majesty’s forces posted overseas.
- 7.7 A person mentioned in sub-paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of Her Majesty’s forces and was, immediately before the posting or the first of consecutive postings, habitually resident in the United Kingdom.
- 7.8 In this section:  
 “claim for asylum” has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999  
 “Crown servant” means a person holding an office or employment under the Crown  
 “EEA Regulations” means the Immigration (European Economic Area) Regulations 2006; The Immigration (European Economic Area) (Amendment) (No. 2) Regulations 2014; and  
 “Her Majesty’s forces” has the same meaning as in the Armed Forces Act 2006.

### **Persons subject to immigration control**

- 7.9 Persons subject to immigration control are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority’s scheme.
- 7.10 A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (done in Paris on 11th December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18th October 1961) and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purpose of paragraph 7.9.
- 7.11 “Person subject to immigration control” has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

## **7A.0 Transitional provision**

- 7A.1 The above does not apply to a person who, on 31st March 2015:
- (a) is liable to pay council tax at a reduced rate by virtue of a Council Tax Support under an authority's scheme established under section 13A (2) of the Act; and
  - (b) is entitled to an income-based jobseeker's allowance, until the first of the events in paragraph 7A.2 occurs.

- 7A.2 The events are:
- (a) the person makes a new application for a reduction under an authority's scheme established under section 13A (2) of the Act; or
  - (b) the person ceases to be entitled to an income-based jobseeker's allowance.

7A.3 In this section "the Act" means the Local Government Finance Act 1992.

## **8.0 Temporary Absence (period of absence).**

8.1 A person is not absent from a dwelling in relation to any day which falls within a period of temporary absence from that dwelling.

8.2 In sub-paragraph (1), a "period of temporary absence" means:

- (a) a period of absence not exceeding 13 weeks, beginning with the first whole day on which a person resides in residential accommodation where and for so long as:
  - (i) the person resides in that accommodation in Great Britain
  - (ii) the part of the dwelling in which he usually resided is not let or sub-let; and
  - (iii) that period of absence does not form part of a longer period of absence from the dwelling of more than 52 weeks, and where he has entered the residential accommodation for the purpose of ascertaining whether it suits his needs and with the intention of returning to the dwelling if it proves not to suit his needs
- (b) a period of absence within Great Britain not exceeding 13 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as:
  - (i) the person intends to return to the dwelling
  - (ii) the part of the dwelling in which he usually resided is not let or sub-let
  - (iii) that period is unlikely to exceed 13 weeks; and
- (c) a period of absence within Great Britain not exceeding 52 weeks, beginning with the first whole day of that absence, where and for so long as:
  - (i) the person intends to return to the dwelling
  - (ii) the part of the dwelling in which he usually resided is not let or sub-let
  - (iii) the person is a person to whom sub-paragraph (3) applies; and
  - (iv) the period of absence is unlikely to exceed 52 weeks or, in exceptional circumstances, is unlikely substantially to exceed that period and
- (d) subject to sub-paragraphs (2F), (3C), (3E) and (3G) and where sub-paragraph (2E) applies, a period of absence outside Great Britain not exceeding 4 weeks, beginning with the first day of that absence from Great Britain where and for so long as:
  - (i) the person intends to return to the dwelling

- (ii) the part of the dwelling in which he usually resides is not let or sub-let; and
- (iii) the period of absence from Great Britain is unlikely to exceed 4 weeks.

8.2A The period of 13 weeks referred to in sub-paragraph (2)(b) shall run or continue to run during any period of absence from Great Britain.

8.2B Where:

- (a) a person returns to Great Britain after a period of absence from Great Britain (period A).
- (b) that person has been absent from the dwelling, including any absence within Great Britain, for less than 13 weeks beginning with the first day of absence from that dwelling; and
- (c) at the outset of, or during, period A, period A ceased to be treated as a period of temporary absence, then any day that follows period A and precedes the person's return to the dwelling, shall not be treated as a period of temporary absence under sub-paragraph (2)(b).

8.2C The period of 52 weeks referred to in sub-paragraph (2)(c) shall run or continue to run during any period of absence from Great Britain.

8.2D Where:

- (a) a person returns to Great Britain after a period of absence from Great Britain (period A)
- (b) that person has been absent from the dwelling, including any absence within Great Britain, for less than 52 weeks beginning with the first day of absence from that dwelling; and
- (c) at the outset of, or during, period A, period A ceased to be treated as a period of temporary absence, then, any day that follows period A and precedes the person's return to the dwelling, shall not be treated as a period of temporary absence under sub-paragraph (2)(c).

8.2E This sub-paragraph applies where:

- (a) a person is temporarily absent from Great Britain
- (b) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.

8.2F If the temporary absence referred to in sub-paragraph (2)(d) is in connection with the death of:

- (a) the person's partner or a child or young person for whom the person or the person's partner is responsible
- (b) the person's close relative
- (c) the close relative of the person's partner; or
- (d) the close relative of a child or young person for whom the person or the person's partner is responsible, then the period of 4 weeks in the opening words of sub-paragraph (2)(d) may be extended by up to 4 further weeks if the relevant authority considers it unreasonable to expect the person

to return to Great Britain within the first 4 weeks (and the reference in sub-paragraph (iii) of that paragraph to a period of 4 weeks shall, where the period is extended, be taken as referring to the period as so extended).

- 8.3 This sub-paragraph applies to a person who—
- (a) is detained in custody on remand pending trial or required, as a condition of bail, to reside—
    - (i) in a dwelling, other than the dwelling referred to in sub-paragraph (1), or
    - (ii) in premises approved under section 13 of the Offender Management Act 2007, or is detained in custody pending sentence upon conviction
  - (b) is resident in a hospital or similar institution as a patient
  - (c) is undergoing, or whose partner or dependent child is undergoing, medical treatment, or medically approved convalescence, in accommodation other than residential accommodation
  - (d) is following, a training course
  - (e) is undertaking medically approved care of a person
  - (f) is undertaking the care of a child whose parent or guardian is temporarily absent from the dwelling normally occupied by that parent or guardian for the purpose of receiving medically approved care or medical treatment
  - (g) is receiving medically approved care provided in accommodation other than residential accommodation
  - (h) is a student
  - (i) is receiving care provided in residential accommodation and is not a person to whom sub-paragraph (2)(a) applies; or
  - (j) has left the dwelling he resides in through fear of violence, in that dwelling, or by a person who was formerly a member of the family of the person first mentioned.
- 8.3A This sub-paragraph applies to a person (“P”) who is:
- (a) detained in custody on remand pending trial
  - (b) detained pending sentence upon conviction; or
  - (c) as a condition of bail required to reside—
    - (i) in a dwelling, other than a dwelling P occupies as P’s home; or
    - (ii) in premises approved under section 13 of the Offender Management Act 2007(7), and who is not also detained in custody following sentence upon conviction.
- 8.3B This sub-paragraph applies where:
- (a) a person is temporarily absent from Great Britain
  - (b) the person is a member of Her Majesty’s forces posted overseas, a mariner or a continental shelf worker
  - (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 8.3C Where sub-paragraph (3B) applies, a period of absence from Great Britain not exceeding 26 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as:
- (a) the person intends to return to the dwelling
  - (b) the part of the dwelling in which he usually resided is not let or sub-let
  - (c) the period of absence from Great Britain is unlikely to exceed 26 weeks.

- 8.3D This sub-paragraph applies where—
- (a) a person is temporarily absent from Great Britain
  - (b) the person is a person described in any of paragraphs (b), (c), (g) or (j) of sub-paragraph (3)
  - (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 8.3E Where sub-paragraph (3D) applies, a period of absence from Great Britain not exceeding 26 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as:
- (a) the person intends to return to the dwelling
  - (b) the part of the dwelling in which he usually resided is not let or sub-let
  - (c) the period of absence is unlikely to exceed 26 weeks, or in exceptional circumstances, is unlikely substantially to exceed that period.
- 8.3F This sub-paragraph applies where:
- (a) a person is temporarily absent from Great Britain
  - (b) the person is a person described in any of paragraphs (a), (d), (e), (f), (h) or (i) of sub-paragraph (3)
  - (c) immediately before that period of absence from Great Britain, the person was not absent from the dwelling.
- 8.3G Where sub-paragraph (3F) applies, a period of absence from Great Britain not exceeding 4 weeks, beginning with the first day of absence from Great Britain, shall be treated as a period of temporary absence where and for so long as:
- (a) the person intends to return to the dwelling
  - (b) the part of the dwelling in which he usually resided is not let or sub-let
  - (c) the period of absence is unlikely to exceed 4 weeks, or in exceptional circumstances, is unlikely substantially to exceed that period.”
- 8.4 This sub-paragraph applies to a person who is—
- (a) detained in custody pending sentence upon conviction or under a sentence imposed by a court (other than a person who is detained in hospital under the provisions of the Mental Health Act 1983, or, in Scotland, under the provisions of the Mental Health (Care and Treatment) (Scotland) Act 2003 or the Criminal Procedure (Scotland) Act 1995 or, in Northern Ireland, under Article 4 or 12 of the Mental Health (Northern Ireland) Order 1986); and
  - (b) on temporary release from detention in accordance with Rules made under the provisions of the Prison Act 1952 or the Prisons (Scotland) Act 1989.
- 8.5 Where sub-paragraph (4) applies to a person, then, for any day when he is on temporary release—
- (a) if such temporary release was immediately preceded by a period of temporary absence under sub-paragraph (2)(b) or (c), he must be treated, for the purposes of sub-paragraph (1), as if he continues to be absent from the dwelling, despite any return to the dwelling
  - (b) for the purposes of sub-paragraph (3A), he must be treated as if he remains in detention



- (c) if he does not fall within paragraph (a), he is not to be considered to be a person who is liable to pay council tax in respect of a dwelling of which he is a resident.

#### 8.6 In this paragraph:

“continental shelf worker” means a person who is employed, whether under a contract of service or not, in a designated area or a prescribed area in connection with any of the activities mentioned in section 11(2) of the Petroleum Act 1998

“designated area” means any area which may from time to time be designated by Order in Council under the Continental Shelf Act 1964 as an area within which the rights of the United Kingdom with respect to the seabed and subsoil and their natural resources may be exercised

“mariner” means a person who is employed under a contract of service either as a master or member of the crew of any ship or vessel, or in any other capacity on board any ship or vessel, where:

- (a) the employment in that capacity is for the purposes of that ship or vessel or its crew or any passengers or cargo or mails carried by the ship or vessel; and
- (b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on its voyage;”

“medically approved” means certified by a medical practitioner

“member of Her Majesty’s forces posted overseas” means a person who is a member of the regular forces or the reserve forces (within the meaning of section 374 of the Armed Forces Act 2006(10)), who is absent from the main dwelling because the person has been posted outside of Great Britain to perform the duties of a member of Her Majesty’s regular forces or reserve forces

“patient” means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution

“prescribed area” means any area over which Norway or any member State (other than the United Kingdom) exercises sovereign rights for the purpose of exploring the seabed and subsoil and exploiting their natural resources, being an area outside the territorial seas of Norway or such member State, or any other area which is from time to time specified under section 10(8) of the Petroleum Act 1998;”

“residential accommodation” means accommodation which is provided in:

- (a) a care home
- (b) an independent hospital
- (c) an Abbeyfield Home; or
- (d) an establishment managed or provided by a body incorporated by Royal Charter or constituted by Act of Parliament other than a local social services authority

“training course” means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department, or the Secretary of State.

## Sections 9 – 11 The family for Council Tax Support purposes

### 9.0 Membership of a family

- 9.1 Within the support scheme adopted by the Council 'family' means
- (a) a married or unmarried couple
  - (b) married or unmarried couple and a member of the same household for whom one of them is or both are responsible and who is a child or a young person
  - (c) two people of the same sex who are civil partners of each other and are members of the same household (with or without children)
  - (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners (with or without children)
  - (e) and for the purposes of sub-paragraph (d) two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex
  - (f) except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a young person

For the purposes of the scheme a child is further defined as a 'child or young person'

A 'child' means a person under the age of 16 and a 'Young Person' is someone aged 16 or over but under 20 and who satisfies other conditions. These conditions are:

- they are aged 16, have left 'relevant education' or training, and 31 August following the sixteenth birthday has not yet been passed
- they are aged 16 or 17, have left education or training, are registered for work, education, or training, are not in remunerative work and are still within their 'extension period'
- they are on a course of full-time non-advanced education, or are doing 'approved training', and they began that education or training before reaching the age of 19
- they have finished a course of full-time non-advanced education, but are enrolled on another such course (other than one provided as a result of their employment)
- they have left 'relevant education' or 'approved training' but have not yet passed their 'terminal date'.

- 9.2 Paragraph 9.1 the definition of child or young person shall not apply to a person who is:
- (a) on income support
  - (b) an income-based Jobseeker's Allowance or an income-related Employment and Support allowance; or has an award of Universal Credit; or
  - (c) a person to whom section 6 of the Children (Leaving Care) Act 2000 (exclusion from benefits) applies.

- 9.3 The definition also includes a child or young person in respect of whom there is an entitlement to child benefit but only for the period that Child Benefit is payable

## **10.0 Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.**

- 10.1 Subject to the following paragraphs a person shall be treated as responsible for a child or young person who is normally living with him, and this includes a child or young person to whom paragraph 9.3 applies.
- 10.2 Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household he is living in, the child or young person shall be treated for the purposes of paragraph 9.1 as normally living with:
- (a) the person who is receiving child benefit in respect of him; or
  - (b) if there is no such person:
    - i. where only one claim for child benefit has been made in respect of him, the person who made that claim: or
    - ii. in any other case the person who has the primary responsibility for him.
- 10.3 For the purposes of this scheme a child or young person shall be the responsibility of only one person and any person other than the one treated as responsible for the child or young person under this section shall be treated as not so responsible.
- 10.4 In accordance with Schedule 1 of this scheme, the number of dependents determined to be within the household shall be limited to two.

## **11.0 Circumstances in which a child or young person is to be treated as being or not being a member of the household**

- 11.1 Subject to paragraphs 11.2 and 11.3, the applicant and any partner and, where the applicant or his partner is treated as responsible by virtue of section 10 (circumstances in which a person is to be treated as responsible or not responsible for a child or young person) for a child or young person, that child or young person and any child of that child or young person, shall be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.
- 11.2 A child or young person shall not be treated as a member of the applicant's household where he is:
- (a) placed with the applicant or his partner by a local authority under section 23(2)(a) of the Children Act 1989 or by a voluntary organisation under section 59(1)(a) of that Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or
  - (b) placed, or in Scotland boarded out, with the applicant or his partner prior to adoption; or
  - (c) placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009.
- 11.3 Subject to paragraph 11.4, paragraph 11.1 shall not apply to a child or young person who is not living with the applicant and he—
- (a) is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or

- (b) has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
- (c) has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009; or in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes).

- 11.4 The authority shall treat a child or young person to whom paragraph 11.3 a) applies as being a member of the applicant's household where:
- (a) that child or young person lives with the applicant for part or all of that reduction week; and
  - (b) the authority considers that it is responsible to do so taking into account the nature and frequency of that child's or young person's visits.
- 11.5 In this paragraph 'relevant enactment' means the Army Act 1955, the Air Force Act 1955, the Naval Discipline Act 1957, the Matrimonial Proceedings (Children) Act 1958, the Social Work (Scotland) Act 1968, the Family Law Reform Act 1969, the Children and Young Persons Act 1969, the Matrimonial Causes Act 1973, the Children Act 1975, the Domestic Proceedings and Magistrates' Courts Act 1978, the Adoption and Children (Scotland) Act 1978, the Family Law Act 1986, the Children Act 1989, the Children (Scotland) Act 1995 and the Legal Aid, Sentencing and Punishment of Offenders Act 2012.

## **Sections 12 – 30 & Schedules 2 & 3 Definition and the treatment of income for Council Tax Support purposes**

### **12.0 Calculation of income and capital of members of applicant's family and of a polygamous marriage**

- 12.1 The income and capital of:
- (a) an applicant; and
  - (b) any partner of that applicant,
- is to be calculated in accordance with the provisions of this Part.
- 12.2 The income and capital of any partner of the applicant is to be treated as income and capital of the applicant, and in this Part any reference to the applicant applies equally to any partner of that applicant.
- 12.3 Where an applicant or the partner of an applicant is married polygamously to two or more members of his household:
- (a) the applicant must be treated as possessing capital and income belonging to each such member; and
  - (b) the income and capital of that member is to be calculated in accordance with the following provisions of this Part in like manner as for the applicant.

### **13.0 Calculation of income and capital: persons who have an award of universal credit**

- 13.1 In determining the income of an applicant

- (a) who has, or
- (b) who (jointly with his partner) has,  
an award of universal credit the authority must, subject to the following provisions of this paragraph use the calculation or estimate of the income of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining the award of universal credit.

### 13.2 **‘Net Universal Credit Earnings’**

Means any earnings defined by the secretary of state for work and pensions (DWP) prior to any earnings allowance. For the sake of clarity net universal credit earnings are calculated by reducing the gross earnings during the universal credit assessment period by any tax, national insurance and 50% pension contributions assessed by the secretary of state for work and pensions (DWP).

### 13.3 **‘Universal Credit Award’**

Means, the award of Universal Credit before any deductions for loans, advances, budgeting, other deductions, or sanctions (excluding Benefit Cap Reduction).

## 14.0 **Circumstances in which capital and income of non-dependent is to be treated as applicant’s**

- 14.1 Where it appears to the authority that a non-dependent and the applicant have entered into arrangements in order to take advantage of the Council Tax Support scheme and the non-dependent has more capital and income than the applicant, that authority shall, except where the applicant is on income support, an income-based jobseeker’s allowance or an income-related employment and support allowance, treat the applicant as possessing capital and income belonging to that non-dependent, and, in such a case, shall disregard any capital and income which the applicant does possess.
- 14.2 Where an applicant is treated as possessing capital and income belonging to a non-dependent under paragraph 14.1 the capital and income of that non-dependent shall be calculated in accordance with the following provisions in like manner as for the applicant and any reference to the ‘applicant’ shall, except where the context otherwise requires, be construed for the purposes of this scheme as if it were a reference to that non-dependent.

## 15.0 **Calculation of income on a weekly basis**

- 15.1 For the purposes of this scheme and in line with regulation 34 of the Housing Benefit Regulations 2006 (disregard to changes in tax, contributions etc.), the income of an applicant shall be calculated on a weekly basis by estimating the amount which is likely to be his average weekly income in accordance with this Section and in line with Sections 2, 3, 4 and 5 of Part 6 of the Housing Benefit Regulations 2006.

## **16.0 Average weekly earnings of employed earners**

- 16.1 Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment—
- (a) over a period immediately preceding the reduction week in which the claim is made or treated as made and being a period of
    - i. 5 weeks, if he is paid weekly; or
    - ii. 2 months, if he is paid monthly; or
  - (b) whether or not sub-paragraph 16.1a i) or ii) applies, where an applicant's earnings fluctuate, over such other period preceding the reduction week in which the claim is made or treated as made as may, in any particular case, enable his average weekly earnings to be estimated more accurately.
- 16.2 Where the applicant has been in his employment for less than the period specified in paragraph 16.1 a) (i) or (ii)
- (a) if he has received any earnings for the period that he has been in that employment and those earnings are likely to represent his average weekly earnings from that employment his average weekly earnings shall be estimated by reference to those earnings.
  - (b) in any other case, the authority shall require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the authority may require and the applicant's average weekly earnings shall be estimated by reference to that estimate.
- 16.3 Where the amount of an applicant's earnings changes during an award the authority shall estimate his average weekly earnings by reference to his likely earnings from the employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed 52 weeks.
- 16.4 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 22 and 23.

## **17.0 Average weekly earnings of self-employed earners**

- 17.1 Where an applicant's income consists of earnings from employment as a self-employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed a year.
- 17.2 An applicant's income which does not consist of earnings shall be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately but the length of the period shall not in any case exceed 52 weeks.

## **18.0 Calculation of average weekly income from tax credits**

- 18.1 This section applies where an applicant receives a tax credit.
- 18.2 Where this section applies, the period over which a tax credit is to be taken into account shall be the period set out in paragraph 18.3
- 18.3 Where the instalment in respect of which payment of a tax credit is made is:
- (a) a daily instalment, the period is 1 day, being the day in respect of which the instalment is paid
  - (b) a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid
  - (c) a two-weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid
  - (d) a four-weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.
- 18.4 For the purposes of this section ‘tax credit’ means child tax credit or working tax credit.

## **19.0 Calculation of weekly income**

- 19.1 For the purposes of the average weekly earnings of employed earners and average weekly income other than earnings and calculation of average weekly income from tax credits, where the period in respect of which a payment is made:
- (a) does not exceed a week, the weekly amount shall be the amount of that payment
  - (b) exceeds a week, the weekly amount shall be determined—
    - i. in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52
    - ii. in any other case, by dividing the amount of the payment by the number equal to the number of days in the period to which it relates and multiplying the product by 7.
- 19.2 For the purpose of the average weekly earnings of self-employed earners and the weekly amount of earnings of an applicant shall be determined by dividing his earnings over the assessment period by the number equal to the number of days in that period and multiplying the product by 7.

## **20.0 Disregard of changes in tax, contributions etc.**

- 20.1 In calculating the applicant’s income the Authority may disregard any legislative change
- (a) in the basic or other rates of income tax
  - (b) in the amount of any personal tax relief
  - (c) in the rates of national insurance contributions payable under the Act or in the lower earnings limit or upper earnings limit for Class 1 contributions under the Act, the lower or upper limits applicable to Class 4 contributions under the Act or the amount specified in section 11(4) of the Act (small profits threshold in relation to Class 2 contributions)

- (d) in the amount of tax payable as a result of an increase in the weekly rate of Category A, B, C or D retirement pension or any addition thereto or any graduated pension payable under the Act; in the maximum rate of child tax credit or working tax credit

## **21.0 Earnings of employed earners**

21.1 Subject to paragraph 21.2, 'earnings' means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes:

- (a) any bonus or commission
- (b) any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy
- (c) any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income
- (d) any holiday pay except any payable more than 4 weeks after termination or interruption of the employment
- (e) any payment by way of a retainer
- (f) any payment made by the applicant's employer in respect of expenses not wholly, exclusively, and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of:
  - (g) (i) travelling expenses incurred by the applicant between his home and his place of employment
  - (ii) expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home
- (h) any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal)
- (i) any payment or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals)
- (j) any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes)
- (k) any statutory sick pay, statutory maternity pay, statutory paternity pay, shared parental pay or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland
- (l) any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave, shared parental pay or adoption leave or is absent from work because he is ill
- (m) the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001 as amended<sup>4</sup>.

<sup>4</sup> Social Security (Contributions)(Amendment) Regulations 2013, Social Security (Contributions)(Amendment No. 2) Regulations 2013 and Social Security (Contributions)(Amendment) No. 2) Regulations 2013



- 21.2 Earnings shall not include:
- (a) subject to paragraph 21.3, any payment in kind
  - (b) any payment in respect of expenses wholly, exclusively, and necessarily incurred in the performance of the duties of employment
  - (c) any occupational pension
  - (d) any payment in respect of expenses arising out of the applicant's participation in a service user group or an applicant participating as a service user
- 21.3 Paragraph 21.2 (a) shall not apply in respect of any non-cash voucher referred to in paragraph 21.1 (I).

## **22.0 Calculation of net earnings of employed earners**

- 22.1 For the purposes of section 15 (average weekly earnings of employed earners), the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall, subject to paragraph 22.2, be his net earnings.
- 22.2 There shall be disregarded from an applicant's net earnings, any sum, where applicable, specified in Schedule 2.
- 22.3 For the purposes of paragraph 22.1 net earnings shall, except where paragraph 23.6 applies, be calculated by taking into account the gross earnings of the applicant from that employment over the assessment period, less:
- (a) any amount deducted from those earnings by way of
    - i) income tax
    - ii) primary Class 1 contributions under the Act
  - (b) one-half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme
  - (c) one-half of the amount calculated in accordance with paragraph 22.5 in respect of any qualifying contribution payable by the applicant; and
  - (d) where those earnings include a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, any amount deducted for those earnings by way of any contributions which are payable under any enactment having effect in Northern Ireland and which correspond to primary Class 1 contributions under the Act.
- 22.4 In this section 'qualifying contribution' means any sum which is payable periodically as a contribution towards a personal pension scheme.
- 22.5 The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying contribution shall be determined:
- (a) where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365

- (b) in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.

22.6 Where the earnings of an applicant are estimated under sub-paragraph (b) of paragraph 2) of the section 16 (average weekly earnings of employment earners), his net earnings shall be calculated by taking into account those earnings over the assessment period, less:

- (a) an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rata basis
- (b) an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- (c) one-half of any sum which would be payable by the applicant by way of a contribution towards an occupational or personal pension scheme if the earnings so estimated were actual earnings.

## **23.0 Earnings of self-employed earners**

23.1 Subject to paragraph 23.2, 'earnings', in the case of employment as a self-employed earner, means the gross income of the employment plus any allowance paid under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 to the applicant for the purpose of assisting him in carrying on his business unless at the date of claim the allowance has been terminated.

23.2 'Earnings' shall not include any payment to which Schedule 3 refers (payments in respect of a person accommodated with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority, or voluntary organisation in respect of persons temporarily in the applicant's care) nor shall it include any sports award.

23.3 This paragraph applies to:

- (a) royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent, or trademark; or
- (b) any payment in respect of any:
  - i. book registered under the Public Lending Right Scheme 1982; or
  - ii. work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the copyright, design, patent or trademark, or an original contributor to the book of work concerned.

- 23.4 Where the applicant's earnings consist of any items to which paragraph 24.3 applies, those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction is to be treated as a corresponding fraction of a week) by dividing the earnings by
- (a) the amount of the reduction under this scheme which would be payable had the payment not been made, plus
  - (b) an amount equal to the total of the sums which would fall to be disregarded from the payment under Schedule 2 (sums to be disregarded in the calculation of earnings) as appropriate in the applicant's case.

## **24.0 Calculation of net profit of self-employed earners**

- 24.1 For the purposes of section 16 (average weekly earnings of self-employed earners) the earnings of an applicant to be taken into account shall be:
- (a) in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment
  - (b) in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975, his share of the net profit derived from that employment, less:
    - i. an amount in respect of income tax and of national insurance contributions payable under the Act calculated in accordance with section 25 (deduction of tax and contributions for self-employed earners); and
    - ii. one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.
- 24.2 There shall be disregarded from an applicant's net profit, any sum, where applicable, specified in Schedule 2.
- 24.3 For the purposes of paragraph 24.1 a) the net profit of the employment must, except where paragraph 24.9 applies, be calculated by taking into account the earnings for the employment over the assessment period less
- (a) subject to paragraphs 24.5 to 24.7, any expenses wholly and exclusively incurred in that period for the purposes of that employment
  - (b) an amount in respect of:
    - (i) income tax, and
    - (ii) national insurance contributions payable under the Act, calculated in accordance with section 25 (deduction of tax and contributions for self-employed earners); and
  - (c) one-half of the amount calculated in accordance with paragraph (24.11) in respect of any qualifying premium.
- 24.4 For the purposes of paragraph 24.1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, subject to paragraphs 24.5 to 24.8, any expenses wholly and exclusively incurred in that period for the purposes of the employment.
- 24.5 Subject to paragraph 24.6 no deduction shall be made under paragraph 24.3 (a) or 24.4, in respect of—

- (a) any capital expenditure
- (b) the depreciation of any capital asset
- (c) any sum employed or intended to be employed in the setting up or expansion of the employment
- (d) any loss incurred before the beginning of the assessment period
- (e) the repayment of capital on any loan taken out for the purposes of the employment
- (f) any expenses incurred in providing business entertainment, and
- (g) any debts, except bad debts proved to be such, but this sub-paragraph shall not apply to any expenses incurred in the recovery of a debt.

24.6 A deduction shall be made under paragraph 24.3 (a) or 24.4 in respect of the repayment of capital on any loan used for:

- (a) the replacement in the course of business of equipment or machinery; and
- (b) the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.

24.7 The authority shall refuse to make deductions in respect of any expenses under paragraph 24.3 a. or 24.4 where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.

24.8 For the avoidance of doubt:

- (a) deductions shall not be made under paragraph 24.4 in respect of any sum unless it has been expended for the purposes of the business
- (b) a deduction shall be made thereunder in respect of:
  - i. the excess of any value added tax paid over value added tax received in the assessment period
  - ii. any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair
  - iii. any payment of interest on a loan taken out for the purposes of the employment

24.9 Where an applicant is engaged in employment, as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less an amount in respect of:

- (a) income tax; and
- (b) national insurance contributions payable under the Act, calculated in accordance with section 25 (deduction of tax and contributions for self-employed earners); and
- (c) one-half of the amount calculated in accordance with paragraph 25.1 in respect of any qualifying contribution.

24.10 For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner, and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.

24.11 The amount in respect of any qualifying premium shall be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of

days in the assessment period; and for the purposes of this section the daily amount of the qualifying premium shall be determined

- (a) where the qualifying premium is payable monthly, by multiplying the amount of the qualifying premium by 12 and divided the product by 365
- (b) in any other case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.

24.12 In this section, 'qualifying premium' means any premium which is payable periodically in respect of a personal pension scheme and is so payable on or after the date of claim.

## **25.0 Deduction of tax and contributions of self-employed earners**

25.1 The amount to be deducted in respect of income tax under section 24.1b) i), 24.3 b) i) or 24.9 a) i) (calculation of net profit of self-employed earners) shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988(personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.

25.2 The amount to be deducted in respect of national insurance contributions shall be the total of:

- (a) the amount of Class 2 contributions payable under section 11(1) or, as the case may be, 11(3) of the Act at the rate applicable to the assessment period except where the applicant's chargeable income is less than the amount specified in section 11(4) of the Act (small profits threshold) for the tax year applicable to the assessment period; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and
- (b) the amount of Class 4 contributions (if any) which would be payable under section 15 of the Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period; but if the assessment period is less than a year, those limits shall be reduced pro rata.

25.3 In this section 'chargeable income' means—

- (a) except where sub-paragraph (b) applies, the earnings derived from the employment less any expenses deducted under paragraph 24.3(a) or, as the case may be, 24.4 of section 24
- (b) in the case of employment as a child minder, one-third of the earnings of that employment.

## **26.0 Minimum Income Floor**

- 26.1 Where no start-up period (as defined within 26.2) applies to the applicant and the income from self-employment of the applicant or partner as calculated by reference to parts of this scheme is less than 35 hours multiplied by the appropriate National Living / Minimum Wage, the income used by the Council in the calculation of their award may be increased to that amount. The National Living / Minimum Wage applied shall be that which applies to the relevant assessment period less an estimate for tax, national insurance and half a pension contribution (where a pension contribution is being made), as if estimating the income of an ordinary employed worker.
- 26.2 The Council shall determine an appropriate start up period for the employment activity being conducted by the claimant or partner. This will normally be one year from the date of claim, or one year from the date of commencement of the employment activity, whichever is sooner. During this period, no Minimum Income Floor shall be applied. The start-up period ends where the person is no longer in gainful self-employment.
- 26.3 Where a claimant or partner holds a position in a company that is analogous to that of a sole owner or partner in the business of that company, he shall be treated as if he were such sole owner or partner and in such a case be subject to the Minimum Income Floor where appropriate.
- 26.4 Ordinarily, no start-up period may be applied in relation to a claimant where a start-up period has previously been applied, whether in relation to a current or previous award of a Council Tax Support or where one would have been applied, if not for the operation of Council Tax Benefit. The Council may allow a subsequent employment to qualify for a startup period based on the previous history of the claimant and an assessment of such evidence that would support a decision to allow for a subsequent start up period.
- 26.5 In order to establish whether to award a start-up period, or at its discretion a subsequent start-up period, the claimant must satisfy the Council that the employment is:
- Genuine and effective. The council must be satisfied that the employment activity is being conducted
  - Taking up the stated number of working hours
  - Being conducted with the intention of increasing the income to the level that would be conducive with that form of employment.
- 26.6 For the purposes of determining whether a claimant is in gainful self-employment or meets the conditions for a startup-period, the Council will require the claimant to provide such evidence or information that it reasonably requires to make that decision.

## **27.0 Calculation of income other than earnings**

- 27.1 For the purposes of calculating the average weekly income other than earnings, the income of an applicant which does not consist of earnings to be taken into account shall be his gross income and any capital treated as income.

- 27.2 There is to be disregarded from the calculation of an applicant's gross income under paragraph 27.1, any sum, where applicable, specified in Schedule 3.
- 27.3 Where the payment of any benefit under the benefit Acts is subject to any deduction by way of recovery the amount to be taken into account under paragraph 28.1 shall be the gross amount payable.
- 27.4 Where the applicant or, where he is a member of a couple, his partner is receiving a contributory employment and support allowance and that benefit has been reduced under regulation 63 of the Employment and Support Allowance Regulations 2008 or 2013 as appropriate, the amount of that benefit to be taken into account is the amount as if it had not been reduced.
- 27.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act 2002 is subject to a deduction by way of recovery of an overpayment of working tax credit or child tax credit which arose in a previous tax year the amount to be taken into account under paragraph 18.1 shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.
- 27.6 In paragraph 27.5 'tax year' means a period beginning with 6th April in one year and ending with 5th April in the next.
- 27.7 Paragraphs 27.8 and 27.9 apply where a relevant payment has been made to a person in an academic year; and that person abandons, or is dismissed from, his course of study before the payment to him of the final instalment of the relevant payment.
- 27.8 Where a relevant payment is made quarterly, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 28.1 in respect of a person to whom paragraph 27.7 applies, shall be calculated by applying the formula—
- $$\frac{A - (B \times C)}{D}$$
- Where
- A** = the total amount of the relevant payment which that person would have received had he remained a student until the last day of the academic term in which he abandoned, or was dismissed from, his course.
- B** = the number of reduction weeks from the reduction week immediately following that which includes the first day of that academic year to the reduction week which includes the day on which the person abandoned, or was dismissed from, his course
- C** = the weekly amount of the relevant payment, before the application of the £10 disregard, which would have been taken into account as income had the person not abandoned or been dismissed from, his course and, in the case of a person who was not entitled to Council Tax Support immediately before he abandoned or was dismissed from his course, had that person, at that time, been entitled to housing benefit;
- D** = the number of reduction weeks in the assessment period.

- 27.9 Where a relevant payment is made by two or more instalments in a quarter, the amount of a relevant payment to be taken into account for the assessment period for the purposes of paragraph 27.1 in respect of a person to whom paragraph (30.8) applies, shall be calculated by applying the formula in paragraph 28.8 but as if—  
**A** = the total amount of relevant payments which that person received, or would have received, from the first day of the academic year to the day the person abandoned the course or was dismissed from it.
- 27.10 In this section— ‘academic year’ and ‘student loan’ shall have the same meanings as for the purposes of sections 39 to 41, ‘assessment period’ means—
- (a) in a case where a relevant payment is made quarterly, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes the last day of the last quarter for which an instalment of the relevant payment was payable to that person
  - (b) in a case where the relevant payment is made by two or more instalments in a quarter, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes:
    - i. the day immediately before the day on which the next instalment of the relevant payment would have been due had the payments continued; or
    - ii. the last day of the last quarter for which an instalment of the relevant payment was payable to that person whichever of these dates is earlier ‘quarter’ in relation to an assessment period means a period in that year beginning on:
      - a. 1st January and ending on 31st March
      - b. 1st April and ending on 30th June
      - c. 1st July and ending on 31st August; or
      - d. 1st September and ending on 31st December

‘relevant payment’ means either a student loan or an amount intended for the maintenance of dependants referred to in paragraph 44.7 or both.

- 27.11 For the avoidance of doubt there shall be included as income to be taken into account under paragraph 28.1
- (a) any payment to which payments not earnings applies; or
  - (b) in the case of an applicant who is receiving support under section 95 or 98 of the Immigration and Asylum Act 1999 including support provided by virtue of regulations made under Schedule 9 to that Act, the amount of such support provided in respect of essential living needs of the applicant and his dependents (if any) as is specified in regulations made under paragraph 3 of Schedule 8 to the Immigration and Asylum Act 1999.

## **28.0 Capital treated as income**

- 28.1 Any capital payable by instalments which are outstanding at the date on which the claim is made or treated as made, or, at the date of any subsequent revision or supersession, shall, if the aggregate of the instalments outstanding and the amount



of the applicant's capital otherwise calculated in accordance with sections 31 to 40 of this scheme exceeds £6,000, be treated as income.

- 28.2 Any payment received under an annuity shall be treated as income.
- 28.3 Any earnings to the extent that they are not a payment of income shall be treated as income.
- 28.4 Any Career Development Loan paid pursuant to section 2 of the Employment and Training Act 1973 Act shall be treated as income
- 28.5 Where an agreement or court order provides that payments shall be made to the applicant in consequence of any personal injury to the applicant and that such payments are to be made, wholly or partly, by way of periodic payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

## **29.0 Notional income**

- 29.1 An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement of support or increasing the amount of that support.
- 29.2 Except in the case of:
- (a) a discretionary trust
  - (b) a trust derived from a payment made in consequence of a personal injury
  - (c) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund where the applicant has not attained the qualifying age for state pension credit
  - (d) any sum to which paragraph 47(2)(a) of Schedule 4 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a)
  - (e) any sum to which paragraph 48(a) of Schedule 4 refers
  - (f) rehabilitation allowance made under section 2 of the 1973 Act
  - (g) child tax credit; or
  - (h) working tax credit
  - (i) any income which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by the applicant but only from the date on which it could be expected to be acquired were an application made.
- 29.3 Any payment of income, made:
- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under or by a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member
  - (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a

- payment referred to in sub-paragraph a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

- 29.4 Paragraph 29.3 shall not apply in respect of a payment of income made:
- (a) under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No. 2) Trust, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, or the Independent Living Fund (2006)
  - (b) pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal)
  - (c) pursuant to section 2 of the 1973 Act in respect of a person's participation—
    - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations
    - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations
    - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations
    - (iv) in a qualifying course within the meaning specified in regulation 17A (7) of those Regulations or
    - (v) in the Single Work Programme
  - (d) in respect of a person's participation in the Work for Your Benefit Pilot Scheme
  - (e) in respect of a previous participation in the Mandatory Work Activity Scheme
  - (f) in respect of an applicant's participation in the Employment, Skills, and Enterprise Scheme
  - (g) under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where:
    - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration, or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980
    - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
    - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

- 29.5 Where an applicant is in receipt of any benefit (other than Council Tax Support) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1st April in any year but not more than 14 days thereafter, the authority shall treat the applicant as possessing such benefit at the altered rate from either

1st April or the first Monday in April in that year, whichever date the authority shall select to apply in its area, to the date on which the altered rate is to take effect.

29.6 Subject to paragraph 29.7, where—

- (a) applicant performs a service for another person; and
- (b) that person makes no payment of earnings or pays less than that paid for a comparable employment in the area, the authority shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the authority that the means of that person are insufficient for him to pay or to pay more for the service.

29.7 Paragraph 29.6 shall not apply:

- (a) to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if the authority is satisfied in any of those cases that it is reasonable for him to provide those services free of charge; or
- (b) in a case where the service is performed in connection with:
  - (i) the applicant's participation in an employment or training programme in accordance with regulation 19(1)(q) of the Jobseeker's Allowance Regulations, other than where the service is performed in connection with the applicant's participation in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations or
  - (ii) the applicant's or the applicant's partner's participation in an employment or training programme as defined in regulation 19(3) of those Regulations for which a training allowance is not payable or, where such an allowance is payable, it is payable for the sole purpose of reimbursement of travelling or meal expenses to the person participating in that programme; or
- (c) to an applicant who is participating in a work placement approved by the Secretary of State (or a person providing services to the Secretary of State) before the placement starts.

29.8 In paragraph 29.7 (c) 'work placement' means practical work experience which is not undertaken in expectation of payment.

29.9 Where an applicant is treated as possessing any income, the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of that income as if a payment has actually been made and as if it were actual income which he does possess.

29.10 Where an applicant is treated as possessing any earnings, the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of those earnings as if a payment had actually been made and as if they were actual earnings which he does possess and his net earnings shall be calculated by taking into account those earnings which he is treated as possessing, less:

- (a) an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the starting rate or, as the case may be, the starting rate and the basic rate or in the case of a Scottish taxpayer, the Scottish basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a

year, the earnings to which the starting rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rate basis

- (b) an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- (c) one-half of any sum payable by the applicant by way of a contribution towards an occupational or personal pension scheme.

29.11 The foregoing paragraphs shall not apply in respect of any amount of income other than earnings, or earnings of an employed earner, arising out of the applicant's participation in a service user group or an applicant participating as a service user

## **Sections 30 – 39 & Schedule 4 Definition and the treatment of capital for Council Tax Support purposes**

### **30.0 Capital limit**

30.1 For the purposes of this scheme, the prescribed amount is £6,000 no reduction shall be granted under this scheme when the Applicant has an amount of capital greater than this level.

### **31.0 Calculation of capital**

31.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to paragraph (31.2), be the whole of his capital calculated in accordance with this scheme and any income treated as capital under section 34 (income treated as capital).

31.2 There shall be disregarded from the calculation of an applicant's capital under paragraph (31.1), any capital, where applicable, specified in Schedule 4.

### **32.0 Disregard of capital of child and young person**

32.1 The capital of a child or young person who is a member of the applicant's family shall not be treated as capital of the applicant.

### **33.0 Income treated as capital**

33.1 Any bounty derived from employment and paid at intervals of at least one year shall be treated as capital.

33.2 Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

33.3 Any holiday pay which is not earnings shall be treated as capital.

- 33.4 Except any income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28, 47 or 48 of Schedule 4, any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the applicant's account.
- 33.5 In the case of employment as an employed earner, any advance of earnings or any loan made by the applicant's employer shall be treated as capital.
- 33.6 Any charitable or voluntary payment which is not made or due to be made at regular intervals, other than a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Charitable Relief Fund, `` shall be treated as capital.
- 33.7 There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account during the period in which that person was receiving such assistance.
- 33.8 Any arrears of subsistence allowance which are paid to an applicant as a lump sum shall be treated as capital.
- 33.9 Any arrears of working tax credit or child tax credit shall be treated as capital.

#### **34.0 Calculation of capital in the United Kingdom**

- 34.1 Capital which an applicant possesses in the United Kingdom shall be calculated at its current market or surrender value less:
- (a) where there would be expenses attributable to the sale, 10 per cent.; and
  - (b) the amount of any encumbrance secured on it.

#### **35.0 Calculation of capital outside the United Kingdom**

- 35.1 Capital which an applicant possesses in a country outside the United Kingdom shall be calculated:
- (a) in a case where there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value
  - (b) in a case where there is such a prohibition, at the price which it would realize if sold in the United Kingdom to a willing buyer, less, where there would be expenses attributable to sale, 10 per cent. and the amount of any encumbrances secured on it.

#### **36.0 Notional capital**

- 36.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to Council Tax Support or increasing

the amount of that support except to the extent that that capital is reduced in accordance with section 37 (diminishing notional capital rule).

36.2 Except in the case of:

- (a) a discretionary trust; or
- (b) a trust derived from a payment made in consequence of a personal injury; or
- (c) any loan which would be obtained only if secured against capital disregarded under Schedule 4; or
- (d) a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund; or
- (e) any sum to which paragraph 47(2)(a) of Schedule 4 (capital to be disregarded) applies which is administered in the way referred to in paragraph 47(1)(a); or
- (f) any sum to which paragraph 48(a) of Schedule 4 refers; or
- (g) child tax credit; or
- (h) working tax credit,
- (i) any capital which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by him but only from the date on which it could be expected to be acquired were an application made.

36.3 Any payment of capital, other than a payment of capital specified in paragraph (36.4), made:

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-paragraph (a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

36.4 Paragraph 36.3 shall not apply in respect of a payment of capital made:

- (a) under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation, or the London Bombings Relief Charitable Fund
- (b) pursuant to section 2 of the 1973 Act in respect of a person's participation:
  - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations

- (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations
- (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations
- (iv) in a qualifying course within the meaning specified in regulation 17A (7) of those Regulations; or
- (v) in the Single Work Programme:
  - (aa) in respect of a person's participation in the Mandatory Work Activity Scheme; Enterprise Scheme
  - (bb) in respect of an applicant's participation in the Employment, Skills, and Enterprise Scheme
- (c) under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where:
  - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration, or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980
  - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
  - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

36.5 Where an applicant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he may be treated as if he were such sole owner or partner and in such a case:

- (a) the value of his holding in that company shall, notwithstanding section 31 (calculation of capital) be disregarded; and
- (b) he shall, subject to paragraph 36.6, be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Section shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

36.6 For so long as the applicant undertakes activities in the course of the business of the company, the amount which, he is treated as possessing under paragraph 36.5 shall be disregarded.

36.7 Where an applicant is treated as possessing capital under any of paragraphs 36.1 to 36.2 the foregoing provisions of this Section shall apply for the purposes of calculating its amount as if it were actual capital, which he does possess.

## **37.0 Diminishing notional capital rule**

37.1 Where an applicant is treated as possessing capital under section 37.1 (notional capital), the amount which he is treated as possessing:

- (a) in the case of a week that is subsequent to:

- (i) the relevant week in respect of which the conditions set out in paragraph 37.2 are satisfied; or
  - (ii) a week which follows that relevant week, and which satisfies those conditions, shall be reduced by an amount determined under paragraph 37.3
- (b) in the case of a week in respect of which paragraph 38.1(a) does not apply but where:
- (i) that week is a week subsequent to the relevant week; and
  - (ii) that relevant week is a week in which the condition in paragraph 38.4 is satisfied, shall be reduced by the amount determined under paragraph 37.4.

37.2 This paragraph applies to a reduction week or part-week where the applicant satisfies the conditions that:

- (a) he is in receipt of Council Tax Support; and
- (b) but for paragraph 36.1, he would have received an additional amount of Council Tax Support in that week.

37.3 In a case to which paragraph 37.2 applies, the amount of the reduction for the purposes of paragraph 37.1(a) shall be equal to the aggregate of:

- (a) the additional amount to which sub-paragraph 37.2 (b) refers
- (b) where the applicant has also claimed housing benefit, the amount of any housing benefit or any additional amount of that benefit to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 37.2 refers but for the application of regulation 49(1) of the Housing Benefit Regulations 2006 (notional capital)
- (c) where the applicant has also claimed income support, the amount of income support to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 37.2 refers but for the application of regulation 51(1) of the Income Support Regulations (notional capital)
- (d) where the applicant has also claimed a jobseeker's allowance, the amount of an income-based jobseeker's allowance to which he would have been entitled in respect of the whole or part of the reduction week to which paragraph 39.2 refers but for the application of regulation 113 of the Jobseeker's Allowance Regulations 1996 (notional capital) and
- (e) where the applicant has also claimed an employment and support allowance, the amount of an income-related employment and support allowance to which he would have been entitled in respect of the whole or part of reduction week to which paragraph 37.2 refers but for the application of regulation 115 of the Employment and Support Allowance Regulations 2008 (notional capital).

37.4 Subject to paragraph 37.5, for the purposes of paragraph 37.1(b) the condition is that the applicant would have been entitled to Council Tax Support in the relevant week but for paragraph 36.1, and in such a case the amount of the reduction shall be equal to the aggregate of:

- (a) the amount of Council Tax Support to which the applicant would have been entitled in the relevant week but for paragraph 36.1; and for the purposes of this sub-paragraph is the amount is in respect of a part-week, that amount shall be determined by dividing the amount of Council Tax Support to which



- he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7
- (b) if the applicant would, but for regulation 49(1) of the Housing Benefit Regulations, have been entitled to housing benefit or to an additional amount of housing benefit in respect of the reduction week which includes the last day of the relevant week, the amount which is equal to:
- (i) in a case where no housing benefit is payable, the amount to which he would have been entitled; or
- (ii) in any other case, the amount equal to the additional amount of housing benefit to which he would have been entitled, and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of housing benefit to which he would have been so entitled by the number equal to that number of days in the part-week and multiplying the quotient so obtained by 7
- (c) if the applicant would, but for regulation 51(1) of the Income Support Regulations, have been entitled to income support in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7
- (d) if the applicant would, but for regulation 113 of the Jobseeker's Allowance Regulations 1996, have been entitled to an income-based jobseeker's allowance in respect of the reduction week, within the meaning of this scheme, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income-based jobseeker's allowance to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7; and
- (e) if the applicant would, but for regulation 115 of the Employment and Support Allowance Regulations 2008, have been entitled to an income-related employment and support allowance in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations (interpretation), which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount must be determined by dividing the amount of the income-related employment and support allowance to which he would have been so entitled by the number equal to the number of days in that part-week and multiplying the quotient so obtained by 7.

37.5 The amount determined under paragraph 37.4 shall be re-determined under that paragraph if the applicant makes a further claim for Council Tax Support and the conditions in paragraph 38.6 are satisfied, and in such a case:

- (a) sub-paragraphs (a) to (d) of paragraph 37.4 shall apply as if for the words 'relevant week' there were substituted the words 'relevant subsequent week'; and

- (b) subject to paragraph 37.7, the amount as re-determined shall have effect from the first week following the relevant subsequent week in question.

37.6 The conditions are that:

- (a) a further claim is made 26 or more weeks after:
  - (i) the date on which the applicant made a claim for Council Tax Support in respect of which he was first treated as possessing the capital in question under paragraph 37.1
  - (ii) in a case where there has been at least one re-determination in accordance with paragraph 37.5, the date on which he last made a claim for Council Tax Support which resulted in the weekly amount being re-determined, or
  - (iii) the date on which he last ceased to be entitled to Council Tax Support, whichever last occurred; and
- (b) the applicant would have been entitled to Council Tax Support but for paragraph 36.1.

37.7 The amount as re-determined pursuant to paragraph 37.5 shall not have effect if it is less than the amount which applied in that case immediately before the re-determination and in such a case the higher amount shall continue to have effect.

37.8 For the purposes of this section:

- (a) 'part-week':
  - (i) in paragraph 37.4(a) means a period of less than a week for which Council Tax Support is allowed
  - (ii) in paragraph 37.4(b) means a period of less than a week for which housing benefit is payable
  - (iii) in paragraph 37.4 (c) (d) and (e) means:
    - aa. a period of less than a week which is the whole period for which income support an income-related employment and support allowance or, as the case may be, an income-based jobseeker's allowance is payable; and
    - bb. any other period of less than a week for which it is payable
- (b) 'relevant week' means the reduction week or part-week in which the capital in question of which the applicant has deprived himself within the meaning of section 36.1:
  - (i) was first taken into account for the purpose of determining his entitlement to Council Tax Support; or
  - (ii) was taken into account on a subsequent occasion for the purpose of determining or re-determining his entitlement to Council Tax Support on that subsequent occasion and that determination or re-determination resulted in his beginning to receive, or ceasing to receive, Council Tax Support; and where more than one reduction week is identified by reference to heads (i) and (ii) of this subparagraph the later or latest such reduction week or, as the case may be, the later or latest such part-week
- (c) 'relevant subsequent week' means the reduction week or part-week which includes the day on which the further claim or, if more than one further claim has been made, the last such claim was made.

## 38.0 Capital jointly held

- 38.1 Except where an applicant possesses capital which is disregarded under paragraph 36(5) (notional capital) where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated, in the absence of evidence to the contrary, as if each of them were entitled in possession to the whole beneficial interest therein in an equal share.
- 38.2 The foregoing provisions of this Section shall apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess.

## Sections 39 – 54 Definition and the treatment of students for Council Tax Support purposes<sup>5</sup>

### 39.0 Student related definitions

- 39.1 In this scheme the following definitions apply:
- ‘academic year’** means the period of twelve months beginning on 1st January, 1st April, 1st July or 1st September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course shall be considered to begin in the autumn rather than the summer:
- ‘access funds’** means:
- (a) grants made under section 68 of the Further and Higher Education Act 1992 for the purpose of providing funds on a discretionary basis to be paid to students
  - (b) grants made under section 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980
  - (c) grants made under Article 30 of the Education and Libraries (Northern Ireland) Order 1993 or grants, loans or other payments made under Article 5 of the Further Education (Northern Ireland) Order 1997 in each case being grants, or grants, loans, or other payments as the case may be, for the purpose of assisting students in financial difficulties
  - (d) discretionary payments, known as “learner support funds”, which are made available to students in further education by institutions out of funds provided by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding under sections 100 and 101 of the Apprenticeships, Skills, Children and Learning Act 2009; or
  - (e) Financial Contingency Funds made available by the Welsh Ministers
- ‘college of further education’** means a college of further education within the meaning of Part 1 of the Further and Higher Education (Scotland) Act 1992
- ‘contribution’** means
- (a) any contribution in respect of the income of a student or any person which the Secretary of State, the Scottish Ministers or an education authority takes into account in ascertaining the amount of a student’s grant or student loan or
  - (b) any sums, which in determining the amount of a student’s allowance or bursary in Scotland under the Education (Scotland) Act 1980, the Scottish

Ministers or education authority takes into account being sums which the Scottish Ministers or education authority consider that it is reasonable for the following person to contribute towards the holder's expenses:

- (i) the holder of the allowance or bursary
- (ii) the holder's parents
- (iii) the holder's parent's spouse, civil partner or a person ordinarily living with the holder's parent as if he or she were the spouse or civil partner of that parent; or
- (iv) the holder's spouse or civil partner

**'course of study'** means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it

**'covenant income'** means the gross income payable to a full-time student under a Deed of Covenant by his parent

**'education authority'** means a government department, a local authority as defined in section 579 of the Education Act 1996 (interpretation), a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973, an education and library board established under Article 3 of the Education and Libraries (Northern Ireland)

Order 1986, any body which is a research council for the purposes of the Science and Technology Act 1965 or any analogous government department, authority, board, or body, of the Channel Islands, Isle of Man, or any other country outside Great Britain

**'full-time course of study'** means a full-time course of study which:

- (a) is not funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers or a full-time course of study which is not funded in whole or in part by the Scottish Ministers at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Scottish Ministers
- (b) is funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out:
  - (i) in the case of a course funded by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding, in the student's learning agreement signed on behalf of the establishment which is funded by either of those persons for the delivery of that course; or
  - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by that Council for the delivery of that course; or
- (c) is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves:
  - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
  - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and additional hours using structured learning packages supported by the

teaching staff where the combined total of hours exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college

**'full-time student'** means a person attending or undertaking a full-time course of study and includes a student on a sandwich course

**'grant'** (except in the definition of 'access funds') means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary but does not include a payment from access funds or any payment to which Schedule 3 or Schedule 4 applies

**'grant income'** means:

- (a) any income by way of a grant
- (b) any contribution whether or not it is paid

**'higher education'** means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992

**'last day of the course'** means:

- (a) in the case of a qualifying course, the date on which the last day of that course falls or the date on which the final examination relating to that course is completed, whichever is the later
- (b) in any other case, the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled

**'period of study'** means:

- (a) in the case of a course of study for one year or less, the period beginning with the start of the course and ending with the last day of the course
- (b) in the case of a course of study for more than one year, in the first or, as the case may be, any subsequent year of the course, other than the final year of the course, the period beginning with the start of the course or, as the case may be, the year's start and ending with either:
  - (i) the day before the start of the next year of the course in a case where the student's grant or loan is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant or loan, where a loan would have been assessed at such a rate had he had one; or
  - (ii) in any other case, the day before the start of the normal summer vacation appropriate to his course
- (c) in the final year of a course of study of more than one year, the period beginning with that year's start and ending with the last day of the course

**'periods of experience'** means periods of work experience which form part of a sandwich course

**'qualifying course'** means a qualifying course as defined for the purposes of Parts 2 and 4 of the Jobseeker's Allowance Regulations

**'modular course'** means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

**'sandwich course'** has the meaning prescribed in regulation 2(9) of the Education (Student Support) Regulations 2008, regulation 4(2) of the Education (Student Loans), (Scotland), Regulations 2007 or regulation 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be

**'standard maintenance grant'** means:

- (a) except where paragraph (b) or (c) applies, in the case of a student attending or undertaking a course of study at the University of London or an

establishment within the area comprising the City of London and the Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 ('the 2003 Regulations') for such a student

- (b) except where paragraph (c) applies, in the case of a student residing at his parent's home, the amount specified in paragraph 3 thereof
- (c) in the case of a student receiving an allowance or bursary under the Education (Scotland) Act 1980, the amount of money specified as 'standard maintenance allowance' for the relevant year appropriate for the student set out in the Student Support in Scotland Guide issued by the student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary provided by a college of further education or a local education authority
- (d) in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 2003 Regulations other than in sub-paragraph (a) or (b) thereof

**'student'** means a person, other than a person in receipt of a training allowance, who is attending or undertaking:

- (a) a course of study at an educational establishment; or
- (b) a qualifying course

**'student' loan'** means a loan towards a student's maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and shall include, in Scotland, a young student's bursary paid under regulation 4(1)(c) of the Student's Allowances (Scotland) Regulations 2007.

39.2 For the purposes of the definition of 'full-time student', a person shall be regarded as attending or, as the case may be, undertaking a full-time course of study or as being on a sandwich course:

- (a) in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending:
  - (i) on the last day on which he is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or
  - (ii) on such earlier date (if any) as he finally abandons the course or is dismissed from it
- (b) in any other case, throughout the period beginning on the date on which he starts attending or undertaking the course and ending on the last day of the course or on such earlier date (if any) as he finally abandons it or is dismissed from it.

39.3 For the purposes of sub-paragraph (a) of paragraph 40.2, the period referred to in that sub-paragraph shall include:

- (a) where a person has failed examinations or has failed to successfully complete a module relating to a period when he was attending or undertaking a part of the course as a full-time course of study, any period in respect of which he attends or undertakes the course for the purpose of retaking those examinations or that module

- (b) any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which he is required to attend or undertake the course.

## **40.0 Treatment of students**

40.1 The following sections relate to students who claim Council Tax Support.

### **41.0 Students who are excluded from entitlement to Council Tax Support**

- 41.1 Students (except those specified in paragraph 41.3) are not able to claim Council Tax Support under Classes D of the Council's reduction scheme.
- 41.2 To be eligible for support, the student must be liable for Council Tax under Section 6 of the Local Government Finance Act 1992, and they must not be deemed to be a full-time student or a persons from abroad within the meaning of section 7 of this scheme (persons from aboard).
- 41.3 Paragraph 41.2 shall not apply to a student:
  - (a) who is a person on income support, an income-based jobseeker's allowance or an income related employment and support allowance
  - (b) who is a lone parent
  - (c) but for the implementation of this scheme, whose applicable amount would, but for this section, include the disability premium or severe disability premium
  - (d) but for the implementation of this scheme, whose applicable amount would include the disability premium but for his being treated as capable of work by virtue of a determination made in accordance with regulations made under section 171E of the Act
  - (e) (e) who is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period
  - (f) who has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period
  - (g) who has a partner who is also a full-time student, if he or that partner is treated as responsible for a child or young person
  - (h) (h)who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989, or, in

- Scotland, boarded out within the meaning of the Social Work (Scotland) Act 1968
- (i) who is:
    - (i) aged under 21 and whose course of study is not a course of higher education
    - (ii) aged 21 and attained that age during a course of study which is not a course of higher education
    - (iii) a qualifying young person or child within the meaning of section 142 of the Act (child and qualifying young person)
  - (j) in respect of whom:
    - i) a supplementary requirement has been determined under paragraph 9 of Part 2 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003
    - (ii) an allowance, or as the case may be, bursary has been granted which includes a sum under paragraph (1)(d) or regulation 4 of the Students' Allowances (Scotland) Regulations 1999 or, as the case may be, under paragraph (1)(d) of regulation 4 of the Education Authority (Bursaries) (Scotland) Regulations 1995, in respect of expenses incurred
    - (iii) a payment has been made under section 2 of the Education Act 1962 or under or by virtue of regulations made under the Teaching and Higher Education Act 1998
    - (iv) a grant has been made under regulation 13 of the Education (Student Support) Regulations 2005 or under regulation 13 of the Education (Student Support) Regulations (Northern Ireland) 2000; or
    - (iv) a supplementary requirement has been determined under paragraph 9 of Schedule 6 to the Students Awards Regulations (Northern Ireland) 1999 or a payment has been made under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986, on account of his disability by reason of deafness.

Paragraph 41.3(i)(ii) only applies to a claimant until the end of the course during which the claimant attained the age of 21.

- 41.4 For the purposes of paragraph 41.3, once paragraph 41.3(e) applies to a full-time student, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable or is treated as remaining incapable, of work.
- 41.5 In paragraph 41.3(h) the reference to a course of higher education is a reference to a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.
- 41.6 A full-time student to whom sub-paragraph (i) of paragraph 41.3 applies, shall be treated as satisfying that sub-paragraph from the date on which he made a request for the supplementary requirement, allowance, bursary, or payment as the case may be.
- 41.7 Paragraph 41.2 shall not apply to a full-time student for the period specified in paragraph 41.8 if:



- (a) at any time during an academic year, with the consent of the relevant educational establishment, he ceases to attend or undertake a course because he is:
  - (i) engaged in caring for another person; or
  - (ii) ill
- (b) he has subsequently ceased to be engaged in engaging in caring for that person or, as the case may be, he has subsequently recovered from that illness; and
- (c) he is not eligible for a grant or a student loan in respect of the period specified in paragraph 41.8.

- 41.8 The period specified for the purposes of paragraph 41.7 is the period, not exceeding one year, beginning on the day on which he ceased to be engaged in caring for that person or, as the case may be, the day on which he recovered from that illness and ending on the day before:
- (a) the day on which he resumes attending or undertaking the course; or
  - (b) the day from which the relevant educational establishment has agreed that he may resume attending or undertaking the course, whichever shall first occur.

## 42.0 Calculation of grant income

- 42.1 The amount of a student's grant income to be taken into account shall, subject to paragraphs 42.2 and 42.3, be the whole of his grant income.
- 42.2 There shall be excluded from a student's grant income any payment:
- (a) intended to meet tuition fees or examination fees
  - (b) in respect of the student's disability
  - (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment
  - (d) on account of the student maintaining a home at a place other than that at which he resides during his course
  - (e) on account of any other person but only if that person is residing outside of the United Kingdom and, but for the implementation of this scheme, there is no applicable amount in respect of him
  - (f) intended to meet the cost of books and equipment
  - (g) intended to meet travel expenses incurred as a result of his attendance on the course
  - (h) intended for the childcare costs of a child dependent
  - (i) of higher education bursary for care leavers made under Part III of the Children Act 1989.
- 42.3 Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student's grant income:
- (a) the sum of £303 per academic year in respect of travel costs; and
  - (b) the sum of £390 per academic year towards the costs of books and equipment, whether or not any such costs are incurred.

**The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).**

- 42.4 There shall also be excluded from a student's grant income the grant for dependents known as the parents' learning allowance paid pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 or section 22 of the Teaching and Higher Education Act 1998.
- 42.5 Subject to paragraphs 42.6 and 42.7, a student's grant income shall be apportioned:
- (a) subject to paragraph 42.8, in a case where it is attributable to the period of study, equally between the weeks in that period beginning with the reduction week, the first day of which coincides with, or immediately follows the first day of the period of study and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study
  - (b) in any other case, equally between the weeks in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of the period for which it is payable and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period for which it is payable.
- 42.6 Any grant in respect of dependents paid under section 63(6) of the Health Services and Public Health Act 1968 (grants in respect of the provision of instruction to officers of hospital authorities) and any amount intended for the maintenance of dependents under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2004 shall be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.
- 42.7 In a case where a student is in receipt of a student loan or where he could have acquired a student loan by taking reasonable steps but had not done so, any amount intended for the maintenance of dependents to which neither paragraph 42.6 nor section 46 (other amounts to be disregarded) apply, shall be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.
- 42.8 In the case of a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student's grant income shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which immediately follows the last day of the period of experience and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study.

### **43.0 Calculation of covenant income where a contribution is assessed**

- 43.1 Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account for that period and any summer vacation immediately following shall be the whole amount of the covenant income less, subject to paragraph 43.3, the amount of the contribution.
- 43.2 The weekly amount of the student's covenant shall be determined—

- (a) by dividing the amount of income which falls to be taken into account under paragraph 43.1 by 52 or 53, whichever is reasonable in the circumstances; and
- (b) by disregarding from the resulting amount, £5.

43.3 For the purposes of paragraph 43.1, the contribution shall be treated as increased by the amount (if any) by which the amount excluded under paragraph 42.2(g) (calculation of grant income) falls short of the amount specified in paragraph 7(2) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (travel expenditure).

#### **44.0 Covenant income where no grant income or no contribution is assessed**

44.1 Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows:

- (a) any sums intended for any expenditure specified in paragraph 42.2 (a) to (e) (calculation of grant income) necessary as a result of his attendance on the course shall be disregarded
- (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study
- (c) there shall be disregarded from the amount so apportioned the amount which would have been disregarded under paragraph 44.2(f) and 44.3 (calculation of grant income) had the student been in receipt of the standard maintenance grant; and
- (d) the balance, if any, shall be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 shall be disregarded.

44.2 Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenanted income shall be calculated in accordance with sub-paragraphs (a) to (d) of paragraph 44.1, except that:

- (a) the value of the standard maintenance grant shall be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under paragraph 42.2 (a) to (e); and
- (b) the amount to be disregarded under paragraph 44.1(c) shall be abated by an amount equal to the amount of any sums disregarded under paragraph 42.2(f) and (g) and 42.3.

#### **45.0 Student Covenant Income and Grant income – non disregard**

45.1 No part of a student's covenant income or grant income shall be disregarded in accordance with Schedule 3 to this scheme.

#### **46.0 Other amounts to be disregarded**

- 46.1 For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with section 47, any amounts intended for any expenditure specified in paragraph 42.2 (calculation of grant income), necessary as a result of his attendance on the course shall be disregarded but only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under paragraphs 42.2 or 42.3, 43.3, 44.1(a) or (c) or calculation of grant income, covenant income and treatment of student loans on like expenditure.

## **47.0 Treatment of student loans**

- 47.1 A student loan shall be treated as income.

## **48.0 Calculating loan Income weekly**

- 48.1 In calculating the weekly amount of the loan to be taken into account as income
- (a) in respect of a course that is of a single academic year's duration or less, a loan which is payable in respect of that period shall be apportioned equally between the weeks in the period beginning with:
    - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of the single academic year
    - (ii) where the student is required to start attending the course in August or where the course is less than an academic year's duration, the reduction week, the first day of which coincides with, or immediately follows, the first day of the course, and ending with the reduction week, the last day of which coincides with, or immediately precedes with last day of the course
  - (b) in respect of an academic year of a course which starts other than on 1st September, a loan which is payable in respect of that academic year shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year and ending with the reduction week, the last day of which coincides with or immediately precedes, the last day of that academic year but excluding any reduction weeks falling entirely within the quarter during which, in the opinion of the Secretary of State, the longest of any vacation is taken and for the purposes of this sub-paragraph, 'quarter' shall have the same meaning as for the purposes of the Education (Student Support) Regulations 2005
  - (c) in respect of the final academic year of a course (not being a course of a single year's duration), a loan which is payable in respect of that final academic year shall be apportioned equally between the weeks in the period beginning with:
    - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year
    - (ii) where the final academic year starts on 1st September, the reduction week, the first day of which coincide with, or immediately follows, the earlier of 1st September or the first day of the autumn term,

- and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course
- (d) in any other case, the loan shall be apportioned equally between the weeks in the period beginning with the earlier of:
- (i) the first day of the first reduction week in September; or
  - (ii) the reduction week, the first day of which coincides with, or immediately follows the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of June,
- and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.

48.2 A student shall be treated as possessing a student loan in respect of an academic year where:

- (a) a student loan has been made to him in respect of that year; or
- (b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.

48.3 Where a student is treated as possessing a student loan, the amount of the student loan to be taken into account as income shall be, subject to paragraph 48.4:

- (a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to:
  - (i) the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so; and
  - (ii) any contribution whether or not it has been paid to him
- (b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if:
  - (i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and
  - (ii) no deduction in that loan was made by virtue of the application of a means test.

48.4 There shall be deducted from the amount of income taken into account

- (a) the sum of £303 per academic year in respect of travel costs; and
- (b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.

**The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).**

## **49.0 Treatment of fee loans**

49.1 Loan for fees, known as a fee loan or a fee contribution loan, made pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998, section 22 of the Teaching and Higher Education Act 1998 or section 73(f) of the Education (Scotland) Act 1980, shall be disregarded as income.

## **50.0 Treatment of payments from access funds**

- 50.1 This paragraph applies to payments from access funds that are not payments to which paragraph 53.2 or 53.3 (income treated as capital) applies.
- 50.2 A payment from access funds, other than a payment to which paragraph 50.3 applies, shall be disregarded as income.
- 50.3 Subject to paragraph 50.4 of this section and paragraph 35 of Schedule 4:
- (a) any payments from access funds which are intended and used for an item of food, ordinary clothing or footwear, household fuel, or rent of a single applicant or, as the case may be, of the applicant or any other member of his family and
  - (b) any payments from access funds which are used for any council tax or water charges for which that applicant or member is liable, shall be disregarded as income to the extent of £20 per week.
- 50.4 Where a payment from access funds is made:
- (a) on or after 1st September or the first day of the course, whichever first occurs, but before receipt of any student loan in respect of that year and that payment is intended for the purpose of bridging the period until receipt of the student loan; or
  - (b) before the first day of the course to a person in anticipation of that person becoming a student, that payment shall be disregarded as income.

## **51.0 Disregard of contribution**

- 51.1 Where the applicant or his partner is a student and for the purposes of assessing a contribution to the student's grant or student loan, the other partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.

## **52.0 Further disregard of student's income**

- 52.1 Where any part of a student's income has already been taken into account for the purpose of assessing his entitlement to a grant or student loan, the amount taken into account shall be disregarded in assessing that student's income.

## **53.0 Income treated as capital**

- 53.1 Any amount by way of a refund of tax deducted from a student's covenant income shall be treated as capital.
- 53.2 Any amount paid from access funds as a single lump sum shall be treated as capital.

53.3 An amount paid from access fund as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear, household fuel or rent, or which is used for an item other than any council tax or water charges for which that applicant or member is liable, shall be disregarded as capital but only for a period of 52 weeks from the date of the payment.

#### **54.0 Disregard of changes occurring during summer vacation**

54.1 In calculating a student's income the authority shall disregard any change in the standard maintenance grant, occurring in the recognised summer vacation appropriate to the student's course if that vacation does not form part of his period of study from the date on which the change occurred to the end of that vacation.

### **Sections 55 – 57 The calculation and amount of Council Tax Support**

#### **55.0 Maximum Council Tax Support**

55.1 Subject to paragraphs 55.2 to 55.4, the amount of a person's maximum Council Tax Support in respect of a day for which he is liable to pay council tax, shall be 100 per cent, of the amount A divided by B where:

- (a) A is the **lower** of either:
- i. amount set by the Authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act: or
  - ii. the amount set by the Authority as the council tax for the relevant financial year in respect of a dwelling within Band C subject to any discount which may be appropriate to the person's circumstances; and
- (b) B is the number of days in that financial year,

In this paragraph "relevant financial year" means, in relation to any particular day, financial year within which the day in question falls.

55.2 In calculating a person's maximum Council Tax Support any reduction in the amount that person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act, shall be taken into account.

55.3 Subject to paragraph 55.4, where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons but excepting any person so residing with the applicant who is a student to whom paragraph 41.2 (students who are excluded from entitlement to Council Tax Support) applies, in determining the maximum Council Tax Support in his case in accordance with paragraph 55.1, the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.

55.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, paragraph 55.3 shall not apply in his case.

## **56.0 Non-dependent deductions**

56.1 The following non-dependent deductions shall apply:

- a) **Nil**, where the non-dependent is: Under 18 years of age or a full-time student:
  - a. **£5 x 1/7** for each day where the non-dependent is in receipt of Pension Credit, Income Support, Income Based Jobseeker's Allowance, Income Related Employment and Support Allowance, an award of Universal Credit without earnings. On a contributory benefit such as new style Employment and Support Allowance, new style Job Seeker's Allowance. Working less than 16 hours per week; or working 16 hours or more per week but his normal gross income of £199.99 or less per week. This will also apply to any non-dependent not in receipt of any income or in receipt of any other income.
  - b. **£11 x 1/7** for each day where the non-dependant is working 16 hours or more per week and his normal gross weekly income is greater than or equal to £200.00.

56.2 Where the non-dependent is a member of a couple, only one deduction shall apply, the highest.

56.3 No deduction shall apply where the applicant is in receipt of the care component of Disability Living Allowance at any rate or receiving the Daily Living component of the Personal independence Payment or registered Blind or in receipt of Armed Forces Independence Payments.

## **57.0 Extended reductions: movers into the authority's area**

57.1 Where:

- a) an application is made to the authority for a reduction under its scheme, and
- b) the applicant or the partner of the applicant, is in receipt of an extended reduction from:
  - i. another billing authority in England; or
  - ii. a billing authority in Wales,

the current authority must reduce any reduction to which the applicant is entitled under its Council Tax Support scheme by the amount of that extended reduction.

## **Sections 58 – 59 Dates on which entitlement and changes of circumstances are to take effect**

### **58.0 Date on which entitlement is to begin**

58.1 Subject to sub-paragraph (2), any person by whom or in respect of whom an application for support under this scheme is made and who is otherwise entitled to



that support is so entitled from the support week following the date on which that application is made or is treated as made.

- 58.2 Where a person is otherwise entitled to support under this scheme and becomes liable for the first time for the authority's council tax in respect of a dwelling of which he is a resident in the support week in which his application is made or is treated as made, he is so entitled from that support week.

## **59.0 Date on which change of circumstances is to take effect**

- 59.1. Except in cases where paragraph 20 (disregard of changes in tax, contributions, etc.) applies or paragraph 59A (late notification of an advantageous change) and subject to the following provisions of this paragraph, a change of circumstances which affects entitlement to, or the amount of, support under this scheme ("change of circumstances"), takes effect from the first day of the support week following the date on which the change actually occurs.
- 59.2 Where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs is the day immediately following the last day of entitlement to that benefit.
- 59.3 Subject to sub-paragraph (4), where the change of circumstances is a change in the amount of tax payable, it takes effect from the day on which it actually occurs.
- 59.4 Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 13 of the 1992 Act (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under section 11 or 11A of that Act (discounts), it takes effect from the day on which the change in amount has effect.
- 59.5 Where the change of circumstances is the applicant's acquisition of a partner, the change takes effect on the day on which the acquisition takes place.
- 59.6 Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect on the day the death or separation occurs.
- 59.7 If two or more changes of circumstances occurring in the same support week would, but for this paragraph, take effect in different support weeks in accordance with sub-paragraphs (1) to (6) they take effect from the day to which the appropriate sub-paragraph from (3) to (6) above refers, or where more than one day is concerned, from the earlier day.
- 59.8 Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the SSCBA, is paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances takes effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

59.9 Without prejudice to sub-paragraph (8), where the change of circumstances is the payment of income, or arrears of income, in respect of a past period, the change of circumstances takes effect from the first day on which such income, had it been timeously paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

59.10 For the absence of doubt, where the change is a change in employed earnings, the date on which that change actually occurs shall be the first day of the period in respect of which the payment is earned, not the date that the payment was made, was due to be made or is due to be made.

## **59A.0 Effective date for late notification of advantageous change of circumstances**

59A.1 In a case where:

- (a) the change of circumstances is a change of circumstances that is required by this scheme to be notified under paragraph 68 (duty to notify a change of circumstances), and
- (b) that change of circumstances is notified more than one month after it occurs, or such longer period as may be allowed under sub paragraph (2); and
- (c) the superseding decision is advantageous to the claimant, the date of notification of the change of circumstances may be treated as the date on which the change of circumstances occurred.

59A.2 Subject to sub-paragraph (3), a longer period of time may be allowed for the notification of a change of circumstances in so far as it affects the effective date of the change where special circumstances are relevant and as a result of those special circumstances it was not practicable for the applicant to notify the change of circumstances within one month of the change occurring.

59A.3 In determining whether it is reasonable to allow a longer period of time under sub paragraph (2) regard shall be given to the principle that the greater the amount of time that has elapsed between the date one month after the change of circumstances occurred and the date the application for a superseding decision is made, the more compelling should be the special circumstances on which the application is based.

## **Sections 60–68 Claiming and the treatment of claims for Council Tax Support purposes**

### **60.0 Making an application<sup>6</sup>**

60.1 In the case of a couple or members of a polygamous marriage an application is to be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the authority determines.

- 60.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act, and:
- (a) a deputy has been appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or
  - (b) in Scotland, his estate is being administered by a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on his behalf; or
  - (c) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985, or the Mental Capacity Act 2005 or otherwise, that deputy, judicial factor, guardian, or attorney, as the case may be, may make an application on behalf of that person.
- 60.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and sub-paragraph (2) does not apply to him, the authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to which that person might be entitled under the authority's scheme and to receive and deal on his behalf with any sums payable to him.
- 60.4 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security (Claims and Payments) Regulations 1987 (persons unable to act), the authority may if that person agrees, treat him as if he had been appointed by them under sub-paragraph (3).
- 60.5 Where the authority has made an appointment under sub-paragraph (3) or treated a person as an appointee under sub-paragraph (4):
- (a) it may at any time revoke the appointment
  - (b) the person appointed may resign his office after having given 4 weeks' notice in writing to the authority of his intention to do so
  - (c) any such appointment terminates when the authority is notified of the appointment of a person mentioned in sub-paragraph (2).
- 60.6 Anything required by the authority's scheme to be done by or to any person who is for the time being unable to act may be done by or to the persons mentioned in sub-paragraph (2) above or by or to the person appointed or treated as appointed under this paragraph and the receipt of any such person so appointed shall be a good discharge to the authority for any sum paid.

6 Inserted by Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

- 60.7 The authority must:
- (a) inform any person making an application of the duty imposed by paragraph 9(1)(a) of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012
  - (b) explain the possible consequences (including prosecution) of failing to comply with that duty; and

- (c) set out the circumstances a change in which might affect entitlement to the reduction or its amount.

## **61.0 Procedure by which a person may apply for a reduction under the authority's scheme<sup>7</sup>**

61.1. Paragraphs 2 to 8 apply to an application made under the authority's scheme.

61.2. An application may be made:

- (a) in writing,
- (b) by means of an electronic communication in accordance with sections 88 -96 of this scheme, or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

- 61.3 (1) An application which is made in writing must be made to the designated office on a properly completed form.
- (2) The form must be provided free of charge by the authority for the purpose.

61.4 (1) Where an application made in writing is defective because:

- (a) it was made on the form supplied for the purpose, but that form is not accepted by the authority as being properly completed; or
- (b) it was made in writing but not on the form approved for the purpose and the authority does not accept the application as being in a written form which is sufficient in the circumstances of the case having regard to the sufficiency of the written information and evidence, the authority may, in a case to which sub-paragraph (a) applies, request the applicant to complete the defective application or, in the case to which sub-paragraph (b) applies, supply the applicant with the approved form or request further information and evidence.

- (2) An application made on a form provided by the authority is properly completed if it is completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

61.5. (1) If an application made by electronic communication is defective the authority must provide the person making the application with an opportunity to correct the defect.

- (2) An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

<sup>7</sup> Inserted by Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012

61.6. In a particular case the authority may determine that an application made by telephone is only valid if the person making the application approves a written statement of his circumstances provided by the authority.

- 61.7 (1) If an application made by telephone is defective the authority must provide the person making the application with an opportunity to correct the defect.
- (2) An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.
- 61.8 By notification to the authority of an award of Universal Credit by the Secretary of State for Work and Pensions.
- 61.9 Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.
- 61.10 The Authority may, at its discretion, automatically award a reduction based on any information held.

## **62.0 Backdating**

- 62.1 For those of working age a claim may be backdated for a maximum period of 3 months if continuous good cause for failing to apply sooner can be shown. In exceptional circumstances the Council can treat the application as being made at any time back to the beginning of the financial year in which the application is made. Exceptional circumstances would be Universal Credit delays or failures by the local authority to act when notified by The DWP that a customer is receiving Universal Credit

## **63.0 Date on which an application is made**

- 63.1 Subject to sub-paragraph (7), the date on which an application is made is:
- (a) in a case where:
- (i) an award of income support, an income-based jobseeker's allowance or an income-related employment and support allowance or an award of universal credit has been made to the applicant or his partner, and
- (ii) the application is made within one calendar month of the date on which the claim for that income support, jobseeker's allowance, employment and support allowance or universal credit was received, the first day of entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit arising from that claim
- (b) in a case where:
- (i) an applicant or his partner is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance or has an award of universal credit,
- (ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and
- (iii) the application is received at the designated office within one calendar month of the date of the change, the date on which the change takes place
- (c) in a case where:

- (i) an applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under the authority's scheme, and
- (ii) the applicant makes an application for a reduction under that scheme within one calendar month of the date of the death or the separation, the date of the death or separation
- (d) except where paragraph (a), (b) or (e) is satisfied, in a case where a properly completed application is received within one calendar month (or such longer period as the authority considers reasonable) of the date on which an application form was issued to an applicant following the applicant first notifying, by whatever means, the authority of an intention to make an application, the date of first notification
- (e) in any other case, the date on which an application is received at the designated office.

63.2 For the purposes only of sub-paragraph (1)(a) a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day in that award and on which he would, but for regulations made under:

- (a) in the case of income-based jobseeker's allowance, paragraph 4 of Schedule 1 to the Jobseekers Act 1995 (waiting days); or
- (b) in the case of income-related employment and support allowance, paragraph 2 of Schedule 2 to the Welfare Reform Act 2007 (waiting days), have been entitled to that allowance.

63.3 Where there is a defect in an application by telephone:

- (a) is corrected within one calendar month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance
- (b) is not corrected within one calendar month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance where it considers it has sufficient information to decide the application.

63.4 The authority is to treat a defective application as if it had been validly made in the first instance if, in any particular case, the conditions specified in sub-paragraph (5)(a), (b) or (c) are satisfied.

63.5 The conditions are that:

- (a) where the authority receives the properly completed application or the information requested to complete it or the evidence within one calendar month of the request, or such longer period as the authority may consider reasonable: or
- (b) where an application is not on approved form or further information requested by authority applies:
  - (i) the approved form sent to the applicant is received at the offices of the authority properly completed within one calendar month of it having been sent to him; or, as the case may be

- (ii) the applicant supplies whatever information or evidence was requested within one calendar month of the request: or in either case, within such longer period as the authority may consider reasonable; or
- (c) where the authority has requested further information, the authority receives at its offices the properly completed application or the information requested to complete it within one calendar month of the request or within such longer period as the authority considers reasonable.

63.6 Except in the case of an application made by a person treated as not being in Great Britain, where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks (the relevant period), he may apply for a reduction under that authority's scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority must treat the application as having been made on the day on which the liability for the tax arises.

63.7 Except in the case of an application made by a person treated as not being in Great Britain, where the applicant is not entitled to a reduction under the authority's scheme in the reduction week immediately following the date of his application but the authority is of the opinion that unless there is a change of circumstances he will be entitled to a reduction under its scheme for a period beginning not later than;

- (a) in the case of an application made by:
  - i. a pensioner, or
  - ii. a person who has attained, or whose partner has attained, the age which is 17 weeks younger than the qualifying age for state pension credit, the seventeenth reduction week following the date on which the application is made, or
- (b) in the case of an application made by a person who is not a pensioner, the thirteenth reduction week following the date on which the application is made, the authority may treat the application as made on a date in the reduction week immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

#### **64.0 Submission of evidence electronically**

64.1 The authority may accept such evidence, documents, and certificates to support the claim electronically where it feels that this would be acceptable given the nature of the claim.

#### **65.0 Use of telephone provided evidence**

65.1 The authority may accept such evidence to support the claim by telephone where it feels that this would be acceptable given the nature of the claim.

#### **66.0 Information and evidence<sup>8</sup>**

66.1 Subject to sub-paragraph (3), a person who makes an application for a reduction under an authority's scheme must satisfy sub-paragraph (2) in relation both to himself and to any other person in respect of whom he is making the application.

66.2 This sub-paragraph is satisfied in relation to a person if:

(a) the application is accompanied by:

**8 Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012**

- i. a statement of the person's national insurance number and information or evidence establishing that that number has been allocated to the person; or
- ii. information or evidence enabling the authority to ascertain the national insurance number that has been allocated to the person; or

(b) the person has made an application for a national insurance number to be allocated to him and the application for the reduction is accompanied by:

- (i) evidence of the application for a national insurance number to be so allocated; and
- (ii) the information or evidence enabling it to be so allocated.

66.3 Sub-paragraph (2) does not apply:

(a) in the case of a child or young person in respect of whom an application for a reduction is made

(b) to a person who:

- (i) is a person treated as not being in Great Britain for the purposes of this scheme
- (ii) is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999; and
- (iii) has not previously been allocated a national insurance number.

66.4 Subject to sub-paragraph (5), a person who makes an application, or a person to whom a reduction under the authority's scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by that authority in order to determine that person's entitlement to, or continuing entitlement to a reduction under its scheme and must do so within one calendar month of the authority requiring him to do so or such longer period as the authority may consider reasonable.

66.5 Nothing in this paragraph requires a person who is a pensioner to furnish any certificates, documents, information, or evidence relating to a payment to which sub-paragraph (7) applies.

66.6 Where the authority makes a request under sub-paragraph (4), it must:

- (a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty under paragraph 9 of Schedule 8 the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances; and
- (b) without prejudice to the extent of the duty owed under paragraph 9, indicate to him either orally or by notice or by reference to some other document available to him on application and without charge, the kind of change of circumstances which must be notified.

66.7 This sub-paragraph applies to any of the following payments:



- (a) a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the London Emergencies Trust, the We Love Manchester Emergency Fund, or the London Bombings Relief Charitable Fund
- (b) a payment which is disregarded under Schedule 4, other than a payment under the Independent Living Fund (2006).

- 66.8 Where an applicant or a person to whom a reduction under the authority's scheme has been awarded or any partner has attained the qualifying age for state pension credit and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, he must where the authority so requires furnish the following information:
- (a) the name and address of the pension fund holder
  - (b) such other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.

## **67.0 Amendment and withdrawal of application<sup>9</sup>**

- 67.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the designated office.
- 67.2 Where the application was made by telephone the amendment may also be made by telephone.
- 67.3 Any application amended is to be treated as if it had been amended in the first instance.
- 67.4 A person who has made an application may withdraw it by notice to the designated office at any time before a decision has been made on it.
- 67.5 Where the application was made by telephone, the withdrawal may also be made by telephone.
- 67.6 Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) has effect when it is received.
- 67.7 Where a person, by telephone, amends or withdraws an application the person must (if required to do so by the authority) confirm the amendment or withdrawal by a notice in writing delivered or sent to the designated office.

<sup>9</sup> Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

## **68.0 Duty to notify changes of circumstances<sup>10</sup>**

- 68.1 Subject to sub-paragraphs (3), (6) and (7), an applicant (or any person acting on his behalf) must comply with sub-paragraph (2) if there is a relevant change of circumstances at any time:
- (a) between the making of an application and a decision being made on it, or

- (b) after the decision is made (where the decision is that the applicant is entitled to a reduction under the authority's scheme) including at any time while the applicant is in receipt of such a reduction.

68.2 The applicant (or any person acting on his behalf) must notify any change of circumstances which the applicant (or that person) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under the authority's scheme (a "relevant change of circumstances") by giving notice to the authority:

- (a) in writing; or
- (b) by telephone:
  - (i) where the authority has published a telephone number for that purpose unless the authority determines that in any particular case or class of case notification may not be given by telephone; or
  - (ii) in any case or class of case where the authority determines that notice may be given by telephone; or
- (c) by any other means which the authority agrees to accept in any particular case, within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.

68.3 The duty imposed on a person by sub-paragraph (1) does not extend to notifying:

- (a) changes in the amount of council tax payable to the authority
- (b) changes in the age of the applicant or that of any member of his family
- (c) in the case of an applicant in receipt of a relevant benefit, changes in circumstances which affect the amount of the benefit but not the amount of the reduction under the authority's scheme to which he is entitled, other than the cessation of that entitlement to the benefit.

68.4 For the purposes of sub-paragraph (3)(c) "relevant benefit" means income support, an income-based jobseeker's allowance or an income-related employment and support allowance or universal credit.

68.5 Notwithstanding sub-paragraph (3)(b) or (c) an applicant is required by sub-paragraph (1) to notify the authority of any change in the composition of his family arising from the fact that a person who was a member of his family is now no longer such a person because he has ceased to be a child or young person.

10 Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

## **Sections 69-77      Decisions, decision notices and awards of Council Tax Support**

### **69.0 Decisions by the authority<sup>11</sup>**

69.1 An authority must make a decision on an application under its scheme within 14 days of paragraphs 4 and 7 and Part 1 of Schedule 7 of the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 being satisfied, or as soon as reasonably practicable thereafter.

## 70.0 Notification of decision<sup>12</sup>

- 70.1 The authority must notify in writing any person affected by a decision made by it under its scheme:
- (a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter
  - (b) in any other case, within 14 days of that decision or as soon as reasonably practicable thereafter.
- 70.2 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement:
- (a) informing the person affected of the duty imposed by paragraph 9 of Schedule 8 the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 (duty to notify change of circumstances) to notify the authority of any change of circumstances
  - (b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
  - (c) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.
- 70.3 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement as to how that entitlement is to be discharged.
- 70.4 In any case, the notification under sub-paragraph (1) must inform the person affected of the procedure by which an appeal may be made and must refer the person to the provisions in the authority's scheme relating to the procedure for making an appeal.
- 70.5 A person affected to whom the authority sends or delivers a notification of decision may, within one calendar month of the date of the notification of that decision request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.
- 70.6 The written statement referred to in sub-paragraph (5) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.
- 70.7 For the purposes of this paragraph a person is to be treated as a person affected by a decision of the authority under its scheme where the rights, duties or obligations of that person are affected by that decision and the person falls within sub-paragraph (8).
- 11 Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012  
12 Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012
- 70.8 This sub-paragraph applies to:
- (a) the applicant
  - (b) in the case of a person who is liable to pay council tax in respect of a dwelling and is unable for the time being to act
    - (i) a deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit on his behalf; or

- (ii) in Scotland, a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on the person's behalf; or
  - (iii) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985, or the Mental Capacity Act 2005 or otherwise,
- (c) a person appointed by the authority to act for a person unable to act.

## **71.0 Time and manner of granting Council Tax Support<sup>13</sup>**

- 71.1 Where a person is entitled to a reduction under this authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the authority must discharge his entitlement:
- (a) by reducing, so far as possible, the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers; or
  - (b) where:
    - (i) such a reduction is not possible; or
    - (ii) such a reduction would be insufficient to discharge the entitlement to a reduction under the authority's scheme; or
    - (iii) the person entitled to the reduction is jointly and severally liable for the council tax and the authority determines that such a reduction would be inappropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.
- 71.2 The authority must notify the person entitled to a reduction under this scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of paragraph (1).
- 71.3 In a case to which paragraph (1)(b) refers:
- (a) if the amount of the council tax for which he remains liable in respect of the chargeable year, after any reduction to which sub-paragraph (1)(a) refers has been made, is insufficient to enable his entitlement to a reduction under the authority's scheme in respect thereof to be discharged, upon the final instalment of that tax becoming due any outstanding reduction:
    - (i) must be paid to that person if he so requires; or
    - (ii) in any other case must (as the authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the authority's council tax as it has effect for any subsequent year
  - (b) if that person has ceased to be liable for the authority's council tax and has

<sup>13</sup> Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

discharged the liability for that tax, the outstanding balance (if any) of the reduction under the authority's scheme in respect thereof must be paid within 14 days or, if that is not reasonably practicable, as soon as practicable thereafter

- (c) in any other case, the reduction under the authority's scheme must be paid within 14 days of the receipt of the application at the offices of the authority or, if that is not reasonably practicable, as soon as practicable thereafter.

71.4 For the purposes of this paragraph "instalment" means any instalment of the authority's council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

## **72.0 Persons to whom reduction is to be paid<sup>14</sup>**

72.1 Subject to payment on death and paragraph (2), any payment of the amount of a reduction must be made to that person.

72.2 Where a person other than a person who is entitled to a reduction under this authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

## **73.0 Shortfall in reduction<sup>15</sup>**

73.1 Where, on the revision of a decision allowing a reduction under the authority's scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the authority must either:

- (a) make good any shortfall in reduction which is due to that person, by reducing so far as possible the next and any subsequent payments he is liable to make in respect of the council tax of the authority as it has effect for the chargeable financial year until that shortfall is made good; or
- (b) where this is not possible or the person concerned so requests, pay the amount of any shortfall in reduction due to that person within 14 days of the revision of the decision being made or if that is not reasonably practicable, as soon as possible afterwards.

## **74.0 Payment on the death of the person entitled<sup>16</sup>**

74.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the reduction which is due in the form of a reduction of the council tax for which he was liable, the authority must make payment of the amount of the reduction to his executor or administrator in accordance with regulation 58(4) of the Council Tax (Administration and Enforcement) Regulations 1992.

<sup>14</sup>Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>15</sup>Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>16</sup>Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

## **75.0 Offsetting**

75.1 Where a person has been allowed or paid a sum of Council Tax Support under a decision which is subsequently revised or further revised, any sum allowed or paid in respect of a period covered by the subsequent decision shall be offset against

arrears of entitlement under the subsequent decision except to the extent that the sum exceeds the arrears and shall be treated as properly awarded or paid on account of them.

## **76.0 Payment where there is joint and several liability<sup>17</sup>**

76.1 Where:

- (a) a person is entitled to a reduction under the authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year
- (b) the person entitled to the reduction is jointly and severally liable for the council tax; and
- (c) the authority determines that discharging his entitlement by reducing the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992(7) refers would be inappropriate, it may make a payment to him of the amount of the reduction to which he is entitled, rounded where necessary to the nearest penny.

76.2 Subject to sub-paragraph (3) any payment made under sub-paragraph (1) must be made to the person who is entitled to the reduction.

76.3 Where a person other than a person who is entitled to a reduction under the authority's scheme made the application and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

17 Inserted by Schedule 8 of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

## **Sections 77 – 80 Collection, holding and forwarding of information for Council Tax Support purposes**

### **77.0 Use of information from and to the Department of Work and Pensions (DWP) and Her Majesty's Revenues and Customs (HMRC)**

77.1 The authority will use information provided by the DWP and HMRC for the purposes of Council Tax Support, council tax liability, billing, administration, and enforcement as outlined within Schedule 2 of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 and the Social Security (Information-sharing in relation to Welfare Services etc.) (Amendment) Regulations 2013.

77.2 Where required by the relevant department and where required by law, the authority will share information obtained for Council Tax Support with the DWP or HMRC as appropriate and in accordance with Data Protections requirements<sup>18</sup>

### **78.0 Collection of information**

78.1 The authority may receive and obtain information and evidence relating to claims for Council Tax Support, the council may receive or obtain the information or evidence from:

- (a) persons making claims for Council Tax Support
- (b) other persons in connection with such claims
- (c) other local authorities; or
- (d) central government departments including the DWP and HMRC

78.2 The authority may verify relevant information supplied to or obtained.

## **79.0 Recording and holding information**

79.1 The authority may:

- (a) may make a record of such information; and
- (b) may hold that information, whether as supplied or obtained or recorded, for the purpose of forwarding it to the person or authority for the time being administering Council Tax Support.

## **80.0 Forwarding of information**

80.1 The authority may forward it to the person or authority for the time being administering claims to or awards of Council Tax Support to which the relevant information relates, being:

- (i) a local authority
- (ii) a person providing services to a local authority; or
- (iii) a person authorised to exercise any function of a local authority relating to Council Tax Support.

<sup>18</sup>Data Retention and Investigatory Powers Act 2014, Data Retention Regulations 2014, and The Regulation of Investigatory Powers (Acquisition and Disclosure of Communications Data: Code of Practice) Order 2015

## **Sections 81 –83 Revisions, Written Statements, Termination of Council Tax Support**

### **81.0 Persons affected by Decisions**

81.1 A person is to be treated as a person affected by a relevant decision of the authority where that person is:

- (a) an applicant
- (b) in the case of a person who is liable to make payments in respect of a dwelling and is unable for the time being to act:
  - (i) a Deputy appointed by the Court of Protection with power to claim, or as the case may be, receive benefit or support on his behalf
  - (ii) in Scotland, a tutor, curator, judicial factor, or other guardian acting or appointed in terms of law administering that person's estate, or
  - (iii) an attorney with a general power or a power to receive benefit or support appointed by the person liable to make those payments under

- the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985, or the Mental Capacity Act 2005 or otherwise
- (c) a person appointed by the authority under this scheme

## **82.0 Revisions of Decisions**

- 82.1 Subject to the provisions in this scheme, a relevant decision ('the original decision') may be revised or further revised by the authority, which made the decision where the person affected makes an application for a revision within:
- (i) one calendar month of the date of notification of the original decision; or
  - (ii) such extended time as the authority may allow.
- 82.2 The authority may revise or further revise that original decision at any time. Where further information is required from the person affected, the authority shall request such information and evidence as it feels is reasonable. Such information must be supplied within:
- (i) one calendar month of the date of notification of the additional information; or
  - (ii) such extended time as the authority may allow.

## **83.0 Terminations**

- 83.1 The authority may terminate support in whole or in part the Council Tax Support where it appears to the authority that an issue arises whether:
- (a) the conditions for entitlement to Council Tax Support are or were fulfilled; or
  - (b) a decision as to an award of such a support should be revised or superseded.
- 83.2 The authority may terminate, in whole or in part the Council Tax Support where it appears to the authority that an issue arises whether:
- (a) the conditions for entitlement to Council Tax Support are or were fulfilled; or
  - (b) a decision as to an award of such a support should be revised or superseded.

Where the person fails to provide information to the authority as requested in relation to any matter relating to their liability for Council Tax.

## **Section 84 Appeals against the authority's decisions**

### **84.0 Procedure by which a person may make an appeal against certain decisions of the Authority<sup>19</sup>**

- 84.1 A person who is aggrieved by a decision of the authority, which affects:
- (a) the person's entitlement to a reduction under its scheme, or
  - (b) the amount of any reduction to which that person is entitled,
- may serve a written notice on the authority stating the matter by which, and the grounds on which, he is aggrieved.
- 84.2 The authority must:



- (a) consider the matter to which the notice relates
- (b) notify the aggrieved person in writing:
  - (i) that the grievance is not well founded, giving reasons for that belief; or
  - (ii) that steps have been taken to deal with the grievance, stating the steps taken.

84.3 Where, following notification under sub-paragraph (2)(b)(i) or (ii), the person is still aggrieved, or if the authority fails to notify the person aggrieved in accordance with sub-paragraph (2)(b) within two months of the service of his notice, he may appeal to the valuation tribunal under section 16 of the 1992 Act<sup>20</sup>.

<sup>19</sup> Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

<sup>20</sup> As amended by the Tribunal Procedure (Amendment No. 3) Rules 2014, The First-tier Tribunal and Upper Tribunal (Chambers) (Amendment) Order 2015 and The Tribunal Procedure (Amendment) Rules 2015

## **Section 85 Procedure for applying for a discretionary reduction**

### **85.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act<sup>21</sup> and Discretionary Relief Scheme.**

85.1 Where an application to the authority is made under the Discretionary Relief Scheme, it shall be determined in accordance with the policy of the authority for that year and may be made:

- (a) in writing,
- (b) (by means of an electronic communication in accordance this scheme or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

85.2 Where:

- (a) the authority has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and
- (b) a person in that class would otherwise be entitled to a reduction under its scheme, that person's application for a reduction under the authority's scheme may also be treated as an application for a reduction under section 13A(1)(c).

85.3 An application to the authority for a reduction under section 13A(1)(c) of the 1992 Act may be made:

- (a) in writing,
- (b) by means of an electronic communication in accordance this scheme or
- (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.

85.4 Where the authority has determined any additional entitlement under the Discretionary Relief Scheme it shall be treated as an amount under section 13A(1)(a) of the 1992 Act.

<sup>21</sup> Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

## Section 86 - 94<sup>22</sup> Electronic Communication

22 Inserted by the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012

### 86.0 Interpretation

86.1 In this Part:

“**information**” includes an application, a certificate, notice or other evidence; and  
 “**official computer system**” means a computer system maintained by or on behalf of an authority for sending, receiving, processing, or storing of any information.

### 87.0 Conditions for the use of electronic communication

87.1 The authorities may use an electronic communication in connection with applications for, and awards of, reductions under its scheme including any or all information received via DWP or HMRC.

87.2 A person other than the authority may use an electronic communication in connection with the matters referred to in paragraph (1) if the conditions specified in paragraphs (3) to (6) are satisfied.

87.3 The first condition is that the person if for the time being permitted to use an electronic communication by an authorisation given by means of a direction of the Chief Executive of the authority.

87.4 The second condition is that the person uses an approved method of:

- (a) authenticating the identity of the sender of the communication
- (b) electronic communication
- (c) authenticating any application or notice delivered by means of an electronic communication; and
- (d) subject to sub-paragraph (7), submitting to the authority any information.

87.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.

87.6 The fourth condition is that the person maintains such records in written or electronic form as may be specified in a direction given by the Chief Executive of the authority.

87.7 Where the person uses any method other than the method approved of submitting any information, that information is to be treated as not having been submitted.

### 88.0 Approval

88.1 In this paragraph “approved” means approved by means of a direction given by the Chief Executive of the authority for the purposes of this section.

## **89.0 Use of intermediaries**

- 89.1 The authority may use intermediaries in connection with:
- a) the delivery of any information by means of an electronic communication; and
  - b) the authentication or security of anything transmitted by such means and may require other persons to use intermediaries in connection with those matters.

## **90.0 Effect of delivering information by means of electronic communication**

- 90.1 Any information which is delivered by means of an electronic communication is to be treated as having been delivered in the manner or form required by any provision of an authority's scheme on the day the conditions imposed:
- a) by this section; and
  - b) by or under an enactment, are satisfied.
- 90.2 The authority may determine that any information is to be treated as delivered on a different day (whether earlier or later) from the day provided for in sub-paragraph (1).
- 90.3 Information may not be taken to have been delivered to an official computer system by means of an electronic communication unless it is accepted by the system to which it is delivered.

## **91.0 Proof of identity of sender or recipient of information**

- 91.1 If it is necessary to prove, for the purpose of any legal proceedings, the identity of:
- (a) the sender of any information delivered by means of an electronic communication to an official computer system; or
  - (b) the recipient of any such information delivered by means of an electronic communication from an official computer system, the sender or recipient, as the case may be, is to be presumed to be the person whose name is recorded as such on that official computer system.

## **92.0 Proof of delivery information**

- 92.1 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any information this is presumed to have been the case where:
- (a) any such information has been delivered to the relevant authority, if the delivery of that information has been recorded on an unofficial computer system; or

- (b) any such information has been delivered by the relevant authority if the delivery of that information has been recorded on an unofficial computer system.

92.2 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any such information, this is presumed not to be the case if that information delivered to the relevant authority has not been recorded on an official computer system.

92.3 If it is necessary to prove, for the purpose of any legal proceedings, when any such information sent by means of an electronic communication has been received, the time and date of receipt is presumed to be that recorded on an official computer system.

### **93.0 Proof of content of information**

93.1 If it is necessary to prove, for the purpose of any legal proceedings, the content of any information sent by means of an electronic communication, the content is presumed to be that recorded on an official computer system.

### **94.0 Data Protection and consent**

94.1 Any application for reduction and associated evidence shall be subject to existing Data Protection rules and requirements. For further details please see our privacy notice: [Privacy notices – Slough Borough Council](#)

## **Section 95 Data Sharing, Fraud and Error**

### **95.0 Data Sharing, Fraud & Error**

95.1 In order to protect the finances of the authority and also in the interests of all council taxpayers, the authority will undertake such actions as allowed by law to:

- (a) Prevent and detect fraudulent claims and actions in respect of council Tax Support
- (b) Carry out Investigations fairly, professionally and in accordance with the law; and
- (c) Ensure that sanctions are applied in appropriate cases

95.2 The authority believes that it is important to minimize the opportunity for fraud and:

- (a) will implement rigorous procedures for the verification of claims for Council Tax Support
- (b) will employ sufficient Officers to fulfil the authority's commitment to combat fraud
- (c) will actively tackle fraud where it occurs in accordance with this scheme
- (d) will co-operate with the Department for Work and Pensions (DWP), Her Majesty's Revenues and Customs and take part in joint working including prosecutions; and
- (e) will in all cases seek to recover all outstanding council tax.

- 95.3 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within paragraph 95.1 and 95.2 can be carried out successfully. In particular the authority shall undertake actions provided by the council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.
- 95.4 Information provided will be shared with other council services and partner organisations for purpose of proper administration of public affairs as well as detection and prevention of fraud. And that information will be received from third parties for purpose of checking accuracy of information, prevention and detection of crime and protection of public funds. So, this is as much as identifying errors, which may be by mistake, as it is detecting fraud.

## Schedule 1 - Calculation of the amount of Council Tax Support in accordance with the Discount Scheme

- 1 The authority's Council Tax Support scheme from 2025/26 shall be calculated on the basis of the following Banded Discount Scheme:

Income Band	Discount off CT Liability	Earnings threshold
		(weekly)
1	80%	Not working
-	-	-
1	50%	Earnings <£115.38
2	40%	£115.39 - £184.61
3	30%	£184.62 - £253.84
4	20%	£253.85-£323.07
5	10%	£323.08-£392.30
6	5%	£392.31-£461.53
7	0%	£461.54 and above

2. For customers whose income includes earned income, this has the meaning prescribed in section 21 or, as the case may be, 23 their Council Tax Support will be calculated based on which of the 7 Income Bands their level of earnings places them in. These bands start at income band 1(50% - Earnings <£115.38) down to income band 7(0%). Only Earned income will be counted for the calculation of which Income Band.
3. For customers, whose income does not include earned income, this has the meaning prescribed in section 21 or, as the case may be, 23 their Council Tax Support will be calculated based on Income Band 1(Not Working) which is 80%.
- 4 The amount of discount to be granted is to be based on the following factors:
  - (a) The maximum Council Tax Support as defined within this scheme
  - (b) The income of the applicant as defined within this scheme
  - (c) The capital of the applicant as defined within this scheme.
5. For the sake of clarity all incomes shown within the table above are weekly in accordance with the scheme requirements and definitions.
6. Discount bands vary depending on weekly income.
7. Any applicant whose capital is greater than £6,000 shall not be entitled to any Council Tax Support whatsoever.
8. The authority **may** increase the level of incomes within the grid specified in paragraph 1 on an annual basis by the appropriate level of inflation measured by the Consumer Price Index (CPI) at 1<sup>st</sup> October preceding the effective financial year **or** by a percentage representing the increase in personal allowance within the applicable amounts for the Housing Benefit for the relevant financial year, **whichever is the lowest.**

9. Where an applicant or partner is in recipient of a 'relevant benefit' namely Income Support Income Related Employment and Support Allowance, Income Based Job Seekers Allowance or Universal Credit (with no earnings, this has the meaning prescribed in section 21 or, as the case may be, 23), discount will be awarded at Band 1 level 85%.

## **Schedule 2 – Sums to be disregarded in the calculation of earnings**

## **Schedule 3 - Sums to be disregarded in the calculation of income other than earnings<sup>23</sup>**

<sup>23</sup> Any amounts shown in the schedule will be updated in line with the Housing Benefit Regulations 2006 as amended

1. Any amount paid by way of tax on income, which is to be taken into account under section 28 calculation of income other than earnings).
2. Any payment made to the applicant and in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.
3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills, and Enterprise Scheme or Back to Work Scheme, but only for 52 weeks beginning with the date of receipt of the payment.
4. Any payment in respect of any expenses incurred or to be incurred by an applicant who is–
  - (a) engaged by a charitable or voluntary organisation, or
  - (b) volunteer,
 if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under section 30.0 (notional income).
5. Any payment in respect of expenses arising out of the applicant's participation in a service user group or where the applicant is participating as a service user.
6. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively, and necessarily incurred in the performance of the duties of the employment.
7. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance the whole of his income.
8. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and his partner is on an income-based jobseeker's allowance, the whole of the applicant's income.
9. Where the applicant, or the person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker's allowance but ceased to be so entitled on or before 5th April 2003 by

virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 as in force at that date, the whole of his income.

10. Any disability living allowance.
11. Any personal independence payment or AFIP.
12. Any Windrush compensation payment.
13. Any concessionary payment made to compensate for the non-payment of:
  - (a) any payment specified in paragraph 7 or 10
  - (b) income support
  - (c) an income-based jobseeker's allowance.
  - (d) an income-related employment and support allowance.
14. Any mobility supplement under article 20 of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 2006 (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 or any payment intended to compensate for the non-payment of such a supplement.
15. Any attendance allowance.
16. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
17. (1) Any payment:
  - (a) by way of an education maintenance allowance made pursuant to
    - (i) regulations made under section 518 of the Education Act 1996 (payment of school expenses, grant of scholarships etc.)
    - (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980 (power to assist persons to take advantage of educational facilities)
    - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992
  - (b) corresponding to such an education maintenance allowance, made pursuant to:
    - (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training) or
    - (ii) regulations made under section 181 of that Act; or
    - (iii) in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to:
  - a) regulations made under section 518 of the Education Act 1996



- b) regulations made under section 49 of the Education (Scotland) Act 1980; or
  - c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
18. Any payment made to the applicant by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc.) Regulations 2002.
19. (1) Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except a payment:
- (a) made as a substitute for income support, a jobseeker's allowance, incapacity benefit, severe disablement allowance or an employment and support allowance
  - (b) of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990; or
  - (c) intended to meet the cost-of-living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst an applicant is participating in an education, training or other scheme to help him enhance his employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed.
- (2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1)(c) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
20. (1) Subject to sub-paragraph (2), any of the following payments:
- (a) charitable payment
  - (b) a voluntary payment
  - (c) a payment (not falling within sub-paragraph (a) or (b) above) from a trust whose funds are derived from a payment made in consequence of any personal injury to the applicant
  - (d) a payment under an annuity purchased
    - (i) pursuant to any agreement or court order to make payments to the applicant; or
    - (ii) from funds derived from a payment made, in consequence of any personal injury to the applicant; or
  - (e) a payment (not falling within sub-paragraphs (a) to (d) received by virtue of any agreement or court order to make payments to the applicant in consequence of any personal injury to the applicant.
- (2) Sub-paragraph (1) shall not apply to a payment, which is made or due to be made by:
- (a) a former partner of the applicant, or a former partner of any member of the applicant's family; or

- (b) the parent of a child or young person where that child or young person is a member of the applicant's family.

21. 100% of any of the following, namely:

- (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 9 or 10)
- (b) war widow's pension or war widower's pension
- (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown
- (d) a guaranteed income payment
- (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs
- (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above
- (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

22. Subject to paragraph 35, £15 of any:

- (a) widowed mother's allowance paid pursuant to section 37 of the Act
- (b) widowed parent's allowance paid pursuant to section 39A of the Act.

23. (1) Any income derived from capital to which the applicant is or is treated under section 39 (capital jointly held) as beneficially entitled but, subject to sub-paragraph (2), not income derived from capital disregarded under Schedule 4.
- (2) Income derived from capital disregarded under Schedule 4 but only to the extent of:
- a) any mortgage repayments made in respect of the dwelling or premises in the period during which that income accrued; or
  - b) any council tax or water charges which the applicant is liable to pay in respect of the dwelling or premises and which are paid in the period during which that income accrued.
- (3) The definition of 'water charges' in paragraph 2(1) shall apply to sub-paragraph (2) of this paragraph with the omission of the words 'in so far as such charges are in respect of the dwelling which a person occupies as his home'.

24. Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating:

- (a) under, or pursuant to regulations made under powers conferred by, sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998, that student's award
- (b) under regulations made in exercise of the powers conferred by section 49 of the Education (Scotland) Act 1980, that student's bursary, scholarship, or

- other allowance under that section or under regulations made in exercise of the powers conferred by
- (c) the student's student loan, an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable.
25. (1) Where the applicant is the parent of a student aged under 25 in advanced education who either:
- (a) is not in receipt of any award, grant, or student loan in respect of that education; or
- (b) is in receipt of an award under section 2 of the Education Act 1962 (discretionary awards) or an award bestowed by virtue of the Teaching and Higher Education Act 1998, or regulations made thereunder, or a bursary, scholarship, or other allowance under section 49(1) of the Education (Scotland) Act 1980, or a payment under section 73 of that Act of 1980 and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution, an amount specified in sub paragraph (2) in respect of each week during the student's term.
- (2) For the purposes of sub-paragraph (1), the amount shall be equal to:
- (a) the weekly amount of the payments; or
- (b) the amount by way of a personal allowance for a single applicant under 25 less the weekly amount of any award, bursary, scholarship, allowance, or payment referred to in sub-paragraph (1)(6), whichever is less.
26. Any payment made to the applicant by a child or young person or a non-dependent.
27. Where the applicant occupies a dwelling as his home and the dwelling is also occupied by a person and there is a contractual liability to make payments to the applicant in respect of the occupation of the dwelling by that person or a member of his family:
- (a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of his family, or by that person and
- (b) where the aggregate of any such payments is £20 or more per week, £20.
28. (1) Where the applicant occupies a dwelling as his home and he provides in that dwelling board and lodging accommodation, an amount, in respect of each person for which such accommodation is provided for the whole or any part of a week, equal to:
- (a) where the aggregate of any payments made in respect of any one week in respect of such accommodation provided to such person does not exceed £20.00, 100 percent, of such payments
- (b) where the aggregate of any such payments exceeds £20.00, £20.00 and 50 per cent of the excess over £20.00.
- (2) In this paragraph, 'board and lodging accommodation' means accommodation provided to a person or, if he is a member of a family, to him or any other member of his family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared

meals which both are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of his family) and are consumed in that accommodation or associated premises.

29. (1) Any income in kind, except where regulation 30(11)(6) (provision of support under section 95 or 98 of the Immigration and Asylum Act in the calculation of income other than earnings) applies.
- (2) The reference in sub-paragraph (1) to 'income in kind' does not include a payment to a third party made in respect of the applicant which is used by the third party to provide benefits in kind to the applicant.
30. Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.
31. (1) Any payment made to the applicant in respect of a person who is a member of his family:
- (a) pursuant to regulations under section 2(6)(6), 3 or 4 of the Adoption and Children Act 2002 or in accordance or with a scheme approved by the Scottish Ministers under section 51A of the Adoption (Scotland) Act 1978(6) (schemes for payments of allowances to adopters); or in accordance with an Adoption Allowance Scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (Adoption Allowances Schemes) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child's maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children)
  - (b) which is a payment made by an authority, as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance)
  - (c) in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services)
- (2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
32. Any payment made to the applicant with whom a person is accommodated by virtue of arrangements made:
- (a) by a local authority under:
    - (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after)
    - (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
    - (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or

- (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).
33. Any payment made to the applicant or his partner for a person ('the person concerned'), who is not normally a member of the applicant's household but is temporarily in his care, by:
- (a) a health authority
  - (b) a local authority but excluding payments of housing benefit made in respect of the person concerned
  - (c) a voluntary organisation
  - (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948
  - (e) a primary care trust established under section 16A of the National Health Service Act 1977 established by an order made under section 18(2)(c) of the National Health Service Act 2006; or
  - (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006
34. Any payment made by a local authority in accordance with section 17, 238, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or section 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
35. (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989(e) or section 29 of the Children (Scotland) Act 1995(local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.
- (2) Sub-paragraph (1) shall not apply to a payment, which is made or due to be made by:
- (a) was formerly in the applicant's care, and
  - (b) is aged 18 or over, and
  - (c) continues to live with the applicant.
36. (1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments:
- (a) on a loan which is secured on the dwelling which the applicant occupies as his home; or
  - (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964.
- (2) A payment referred to in sub-paragraph (1) shall only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to:
- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and

(b) meet any amount due by way of premiums on:

- (i) that policy; or
- (ii) in a case to which sub-paragraph(1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as his home, and which is required as a condition of the loan referred to in sub-paragraph (1)(a).

37. Any payment of income which, by virtue of section 34 (income treated as capital) is to be treated as capital.
38. Any social fund payment made pursuant to Part 8 of the Act (the Social Fund) or any local welfare fund provision.
39. Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
40. The total of an applicant's income or, if he is a member of a family, the family's income and the income of any person which he is treated as possessing under paragraph 15.2 (calculation of income and capital of members of applicant's family and of a polygamous marriage) to be disregarded under paragraph 45.2(6) and paragraph 46.1(d) (calculation of covenant income where a contribution assessed, covenant income where no grant income or no contribution is assessed), paragraph 49(2) (treatment of student loans), paragraph 49(3) (treatment of payments from access funds) and paragraphs 17 shall in no case exceed £20 per week.
41. (1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, or the Independent Living Fund (2006)
- (2) Any payment by or on behalf of a person who is suffering or who suffered from hemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of:
- (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death
  - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
  - (c) any young person who is a member of that person's family or who was such member and who is a member of the applicant's family.
- (3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from hemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of:

- (a) the person who is suffering from hemophilia or who is a qualifying person
- (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

- (4) Any payment by a person who is suffering from hemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where:
  - (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
  - (b) The payment is made either:
    - (i) To that person's parent or stepparent, or
    - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or stepparent, to his guardian, but only for a period from the date of the payment until the end of two years from that person's death.
- (5) Any payment out of the estate of a person who suffered from hemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub paragraph (1) refers, where:
  - (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of his family; and
  - (b) the payment is made either
    - (i) to that person's parent or stepparent, or
    - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or stepparent, to his guardian, but only for a period of two years from the relevant date.
- (6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.
- (7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, and the London Bombings Relief Charitable Fund.

42. Any housing benefit or council tax benefit.

43. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

44. Any payment to a juror or witness in respect of attendance at a court other than compensation for loss of earnings or for the loss of a benefit payable under the benefit Acts.
45. Any payment in consequence of a reduction of council tax under section 13 or section 80 of the 1992 Act (reduction of liability for council tax).
46. (1) Any payment or repayment made:
- (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies)
  - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies)
  - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies).
- (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers, or the Welsh Ministers, which is analogous to a payment or repayment, mentioned in sub-paragraph (1).
47. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).
48. Any payment made by either the Secretary of State for Justice or by the Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody.
49. (1) Where, but for the implementation of this scheme, an applicant's applicable amount includes an amount by way of a family premium, £15 of any payment of maintenance, other than child maintenance, whether under a court order or not, which is made or due to be made by the applicant's former partner, or the applicant's partner's former partner.
- (2) For the purpose of sub-paragraph (1) where more than one maintenance payment falls to be taken into account in any week, all such payments such be aggregated and treated as if they were a single payment.
- (3) A payment made by the Secretary of State in lieu of maintenance shall, for the purpose of sub-paragraph (1), be treated as a payment of maintenance made by a person specified in sub-paragraph (1).
50. (1) Any payment of child maintenance made or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the applicant's family, except where the person making the payment is the applicant or the applicant's partner.
- (2) In paragraph (1)



child maintenance' means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under:

- (a) the Child Support Act 1991
- (b) the Child Support (Northern Ireland) Order 1991
- (c) a court order
- (d) a consent order
- (e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books

'liable relative' means a person listed in regulation 54 (interpretation) of the Income Support General) Regulations 1987, other than a person falling within subparagraph (d) of that definition.

- 51. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
- 52. Any guardian's allowance.
- 53. (1) If the applicant is in receipt of any benefit under Part 2, 3 or 5 of the Act, any increase in the rate of that benefit arising under Part 4 (increases for dependents) or section 106(a) (unemployability supplement) of the Act, where the dependent in respect of whom the increase is paid is not a member of the applicant's family  
(2) If the applicant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006, any increase in the rate of that pension or allowance under that Order, where the dependent in respect of whom the increase is paid is not a member of the applicant's family.
- 54. Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006 (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.
- 55. In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983(a) (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.
- 56. (1) Any payment which is:
  - (a) made under any of the Dispensing Instruments to a widow, widower or
  - (b) surviving civil partner of a person:
    - (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
    - (ii) whose service in such capacity terminated before 31st March 1973; and equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.

- (2) In this paragraph 'the Dispensing Instruments' means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).
57. Any Council Tax Support or council tax benefit to which the applicant is entitled.
58. Any payment made under section 12B of the Social Work (Scotland) Act 1968, or under sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care) or under regulations made under section 57 of the Health and Social Care Act 2001 (direct payments).
59. (1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person:
- (a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity
  - (b) which is used or intended to be used to maintain repayments on a loan taken out by that person for the purpose of establishing or carrying on the commercial activity, in respect of which such assistance is or was received.
- (2) Sub-paragraph (1) shall apply only in respect of payments, which are paid to that person from the special account
60. (1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
- (2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- (3) For the purposes of sub-paragraph (2) food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
61. Where the amount of subsistence allowance paid to a person in a reduction week exceeds the amount of income-based jobseeker's allowance that person would have received in that reduction week had it been payable to him, less 50p, that excess amount.
62. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise.
63. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 as amended by the Welfare Reform Act 2012 (Consequential Amendments) Regulations 2013.
64. (1) Any payment made by a local authority or by the Welsh Ministers to or on behalf of the applicant or his partner relating to a service which is provided

to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.

- (2) For the purposes of sub-paragraph (1) local authority' includes, in England, a county council.

65. Any bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017.
66. Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments)
67. Any payments made by the London Emergencies Trust" means the company of that name (number 09928465) incorporated on 23rd December 2015 and the registered charity of that name (number 1172307) established on 28th March 2017 or the We Love Manchester Emergency Fund" means the registered charity of that name (number 1173260) established on 30th May 2017
68. Any payment of child benefit.
69. Any payments disregarded for Housing Benefits under the Social Security (Emergency Funds) Amendment) Regulations 2017.
70. Any payments made by Central Government under the Windrush Compensation Scheme.

#### **Schedule 4 - Capital to be disregarded<sup>24</sup>**

<sup>24</sup> Any amounts shown in this schedule will be updated in line with the Housing Benefit Regulations 2006 as amended

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as his home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of polygamous marriage), only one dwelling shall be disregarded under this paragraph.
2. Any premises acquired for occupation by the applicant, which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.
3. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as his home which is to be used for the purchase of other premises intended for such occupation within 26 weeks of the date of sale or such longer period as is reasonable in the circumstances to enable the applicant to complete the purchase.
4. Any premises occupied in whole or in part:

- (a) by a partner or relative of a single applicant or any member of the family as his home where that person has attained the qualifying age for state pension credit or is incapacitated
  - (b) by the former partner of the applicant as his home; but this provision shall not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom he had formed a civil partnership that has been dissolved.
6. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub-leases or sub-tenancies.
8. (1) The assets of any business owned in whole or in part by the applicant and for the purposes of which he is engaged as a self-employed earner, or if he has ceased to be so engaged, for such period as may be reasonable in the circumstances to allow for disposal of any such asset.
- (2) The assets of any business owned in whole or in part by the applicant where-
- (a) he is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
  - (b) he intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as he recovers or is able to become engaged or re-engaged in that business
- for a period of 26 weeks from the date on which the claim for Council Tax Support is made, or is treated as made, or, if it is unreasonable to expect him to become engaged or re-engaged in that business within that period, for such longer period as is reasonable in the circumstances to enable him to become so engaged or re-engaged.
- (3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is being received.
- (4) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for such period as may be reasonable in the circumstances to allow for disposal of any such asset.
9. (1) Subject to sub-paragraph (2), any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of:
- (a) any payment specified in Schedule 4
  - (b) an income-related benefit under Part 7 of the Act
  - (c) an income-based jobseeker's allowance
  - (d) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001, working tax credit and child tax Credit
  - (e) an income-related employment and support allowance
- but only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.
- (2) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1) relating to one of the specified payments, benefits or allowances amounts to £5,000 or more

(referred to in this sub-paragraph and in sub-paragraph (3) as 'the relevant sum') and is:

- (a) paid in order to rectify or to compensate for, an official error as defined in regulation 1(2) of the Decisions and Appeals Regulations; and
- (b) received by the applicant in full on or after 14th October 2001,

sub-paragraph (1) shall have effect in relation to such arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the award of Council Tax Support, for the remainder of that award if that is a longer period.

- (3) For the purposes of sub-paragraph (2), 'the award of Council Tax Support' means:
  - (a) the award in which the relevant sum is first received (or the first part thereof where it is paid in more than one instalment)); and
  - (b) where that award is followed by one or more further awards which, or each of which, begins immediately after the end of the previous award, such further award provided that for that further award the applicant:
    - (i) is the person who received the relevant sum; or
    - (ii) is the partner of the person who received the relevant sum or was that person's partner at the date of his death.

10. Any sum:

- (a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or
- (b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is to be used for effecting essential repairs or improvement to the home, which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired or such longer period as is reasonable in the circumstances to effect the repairs, replacement or improvement.

11. Any sum:

- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 or section 338(1) of the Housing (Scotland) Act 1987 as a condition of occupying the home
- (b) which was so deposited, and which is to be used for the purchase of another home, for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.

12. Any personal possessions except those which have been acquired by the applicant with the intention of reducing his capital in order to secure entitlement to Council Tax Support or to increase the amount of that support.

13. The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.

14. Where the funds of a trust are derived from a payment made in consequence of any personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.
- 14A. (1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.
- (2) But sub-paragraph (1):
- (a) applies only for the period of 52 weeks beginning with the day on which the applicant first receives any payment in consequence of that personal injury
- (b) does not apply to any subsequent payment made to him in consequence of that injury (whether it is made by the same person or another)
- (c) ceases to apply to the payment or any part of the payment from the day on which the applicant no longer possesses it
- (d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant.
- (3) For the purposes of sub-paragraph (2)(c), the circumstances in which an applicant no longer possesses a payment or a part of it include where the applicant has used a payment or part of it to purchase an asset.
- (4) References in sub-paragraphs (2) and (3) to the applicant are to be construed as including references to his partner (where applicable).
15. The value of the right to receive any income under a life interest or from a life rent.
16. The value of the right to receive any income, which is disregarded under Schedule 4.
17. The surrender value of any policy of life insurance.
18. Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
19. Any payment made by a local authority in accordance with section 17, 238, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
- 19A. (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A) which A passes on to the applicant.
- (2) Sub-paragraph (1) applies only where A:
- (a) was formerly in the applicant's care, and
- (b) is aged 18 or over, and
- (c) continues to live with the applicant.

20. Any social fund payment made pursuant to Part 8 of the Act.
21. Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.
22. Any capital which, by virtue of sections 34 or 49 (capital treated as income, treatment of student loans) is to be treated as income.
23. Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
24.
  - (1) Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation, or the Charitable Fund
  - (2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of:
    - (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death
    - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
    - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
  - (3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of:
    - (a) the person who is suffering from haemophilia or who is a qualifying person
    - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
    - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
  - (4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers,  
Where:
    - (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership

that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and

- (b) the payment is made either:
  - (i) to that person's parent or stepparent; or
  - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or stepparent, to his guardian, but only for a period from the date of the payment until the end of two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or any of the Trusts to which sub- paragraph (1) refers, where:

- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and
- (b) the payment is made either:
  - (i) to that person's parent or stepparent; or
  - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or stepparent, to his guardian, but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited the Skipton Fund, the Caxton Foundation, and the London Bombings Relief Charitable Fund.

25. (1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from, or dissolution of his civil partnership with, his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph 'dwelling' includes any garage, garden, and outbuildings, which were formerly occupied by the applicant as his home and any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, in Scotland, any croft land on which the dwelling is situated.

26. Any premises where the applicant is taking reasonable steps to dispose of those premises, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises.

27. Any premises which the applicant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of



26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises.

28. Any premises which the applicant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the applicant first takes steps to affect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.
29. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
30. Any Windrush Compensation Payment.
31. The value of the right to receive an occupational or personal pension.
32. The value of any funds held under a personal pension scheme.
33. The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.
34. Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation, or the Independent Living Fund (2006).
35. Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, but only for the period of 52 weeks beginning on the date of receipt of the payment.
36. Any payment made to the applicant in respect of any travel or other expenses incurred or to be incurred, by him in respect of his participation in the Employment, Skills, and Enterprise Scheme or Back to Work Scheme but only for 52 weeks beginning with the date of receipt of the payment but only for 52 weeks beginning with the date of receipt of payment.
37. Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the Local Government Finance Act 1992 (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.
38. Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 or section 66 of the Housing (Scotland) Act 1988 (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used:
  - (a) to purchase premises intended for occupation as his home; or
  - (b) to carry out repairs or alterations which are required to render premises fit for occupation as his home, for a period of 26 weeks from the date on which he received such a grant or such longer period as is reasonable in the circumstances to enable the purchase, repairs, or alterations to be

completed and the applicant to commence occupation of those premises as his home.

39. Any arrears of supplementary pension which is disregarded under Schedule 3 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 54 or 55 of that Schedule, but only for a period of 52 weeks from the date of receipt of the arrears.
40. (1) Any payment or repayment made:
- (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies)
  - (b) as respects Wales, under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies)
  - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.
- (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers, or the Welsh Ministers, which is analogous to a payment, or repayment mentioned in sub-paragraph (1), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.
41. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.
42. Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
43. Any payment made either by the Secretary of State for Justice or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.
44. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
45. Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 to homeworkers assisted under the Blind Homeworkers' Scheme.
46. (1) Subject to sub-paragraph (2), where an applicant satisfies the conditions in section 131(3) and (6) of the Act (entitlement to alternative maximum Council Tax Support), the whole of his capital.

- (2) Where in addition to satisfying the conditions in section 131(3) and (6) of the Act the applicant also satisfies the conditions in section 131(4) and (5) of the Act (entitlement to the maximum Council Tax Support), sub-paragraph (1) shall not have effect.
47. (1) Any sum of capital to which sub-paragraph (2) applies and:
- (a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998 (as amended by the Civil Procedure (Amendment No. 7) Rule 2013) or by the Court of Protection
  - (b) which can only be disposed of by order or direction of any such court; or
  - (c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining age 18.
48. Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules under Rule 128 of those Rules, where such sum derives from
- (a) award of damages for a personal injury to that person; or
  - (b) compensation for the death of one or both parents where the person concerned is under the age of 18.
49. Any payment to the applicant as holder of the Victoria Cross or George Cross.
50. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme but only for 52 weeks beginning with the date of receipt of the payment.
51. In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is or was received but only for a period of 52 weeks from the date on which that sum was acquired.
52. (1) Any payment of a sports award for a period of 26 weeks from the date of receipt of that payment except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
- (2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- (3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
53. (1) Any payment:
- (a) by way of an education maintenance allowance made pursuant to-

- (i) regulations made under section 518 of the Education Act 1996
  - (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980
  - (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992
- (b) corresponding to such an education maintenance allowance, made pursuant to:
- (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
  - (ii) regulations made under section 181 of that Act or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.

54. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.
55. Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment.
56. Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1<sup>st</sup> February 2001 in consequence of the imprisonment or interment of:
- (a) the applicant
  - (b) the applicant's partner
  - (c) the applicant's deceased spouse or deceased civil partner; or
  - (d) the applicant's partner's deceased spouse or deceased civil partner, by the Japanese during the Second World War.
57. (1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or a member of an applicant's family who is:
- (a) a diagnosed person
  - (b) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death
  - (c) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
  - (d) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death.
- (2) Where trust payment is made to:
- (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies
  - (b) a person referred to in sub-paragraph (1)(c), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending two years after that date

- (c) person referred to in sub-paragraph (1)(d), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending:
  - (i) two years after that date; or
  - (ii) on the day before the day on which that person
    - (aa) ceases receiving full-time education; or
    - (bb) attains the age of 20, whichever is the latest.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is:
  - (a) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death
  - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
  - (c) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death, but only to the extent that such payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment as referred to in Sub-paragraph (3) is made to:
  - (a) a person referred to in sub-paragraph (3)(a), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending on the date on which that person dies
  - (b) a person referred to in sub-paragraph (3)(6), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending two years after that date; or
  - (c) person referred to in sub-paragraph (3)(c), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending:
    - (i) two years after that date; or
    - (ii) on the day before the day on which that person
      - (aa) ceases receiving full-time education; or
      - (bb) attains the age of 20
 whichever is last.
- (5) in the paragraph, a reference to a person:
  - (a) being the diagnosed person's partner
  - (b) being a member of a diagnosed person's family
  - (c) acting in place of the diagnosed person's parents,
 at the date of the diagnosed person's death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person residing in a care home, an Abbeyfield Home, or an independent hospital on that date.
- (6) In this paragraph- "diagnosed person" means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeldt-Jakob disease  
 'relevant trust' means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeldt-Jakob disease for the benefit of persons eligible for

payments in accordance with its provisions; trust payment' means a payment under a relevant trust.

58. The amount of any payment, other than a war pension, to compensate for the fact that the applicant, the applicant's partner, the applicant's deceased spouse or deceased civil partner or the applicant's partner's deceased spouse or deceased civil partner:
- (a) was a slave labourer or a forced labourer
  - (b) had suffered property loss or had suffered personal injury; or
  - (c) was a parent of a child who had died, during the Second World War.
- (1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or his partner relating to a service, which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
  - (2) For the purposes of sub-paragraph (1) "local authority' includes in England a county council.
59. Any payment made under regulations made under section 57 of the Health and Social Care Act 2001 or under section 128 of the Social Work (Scotland) Act 1968, or under section 12A to 12D the National Health Service Act 2006 (direct payments for health care).
60. Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
61. Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).
62. Any payments to a claimant made under section 49 of the Children and Families Act 2014 (personal budgets and direct payments).
63. Any payments made by the London Emergencies Trust" means the company of that name (number 09928465) incorporated on 23rd December 2015 and the registered charity of that name (number 1172307) established on 28th March 2017 or the We Love Manchester Emergency Fund" means the registered charity of that name (number 1173260) established on 30th May 2017.
64. Any bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017.
65. Any payments made by Central Government under the Windrush Compensation Scheme.
66. Payments from a deceased person's estate to their son, daughter, stepson, or stepdaughter, deriving from an Infected Blood compensation scheme.
67. A 52-week disregard for Bereavement Support Payment and Widowed Parent's Allowance payments which are made to cohabiting parents with dependent children following the death of their partner.

68. Grenfell Tower compensation payments.
69. Post Office compensation payments.
70. The Vaccine Damage Payments Scheme.
71. The Victims of Overseas Terrorism Compensation Scheme.