

STATUTORY INSTRUMENTS

2021 No. 29

COUNCIL TAX, ENGLAND

The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021

Made

12th January 2021

Laid before Parliament

13th January 2021

Coming into force

11th February 2021

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

Citation, commencement and application

1.—(1) These Regulations may be cited as the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2021 and come into force on 11th February 2021.

(2) These Regulations apply in relation to council tax reduction schemes⁽²⁾ made by billing authorities⁽³⁾ for financial years beginning on or after 1st April 2021.

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

2. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012⁽⁴⁾ are amended as follows.

Amendment of regulation 2

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

(a) omit the definitions of “the Grenfell Tower charitable funds” and “the Grenfell Tower Residents’ Discretionary Fund”;

(b) for the definition of “Grenfell Tower support payment” substitute—

““Grenfell Tower support payment” means a payment made to a person because that person was affected by the fire on 14th June 2017 at Grenfell Tower, or a payment to the personal representative of such a person—

(a)

from the £5 million fund announced on 16th June 2017 for the benefit of certain persons affected by the fire on 14th June at Grenfell Tower and known as the Grenfell Tower Residents' Discretionary Fund;

(b)

by the Royal Borough of Kensington and Chelsea; or

(c)

by a registered charity;”;

(c)at the appropriate place insert—

““the National Emergencies Trust” means the registered charity of that name (number 1182809) established on 28th March 2019;”;

(d)in the definition of “qualifying person”—

(i)in paragraph (a)—

(aa)after “a person in respect of whom” insert “a Grenfell Tower support payment has been made or”;

(bb)omit “the Grenfell Tower charitable funds, the Grenfell Tower Residents' Discretionary Fund;”;

(cc)after “the Windrush Compensation Scheme” insert “, the National Emergencies Trust”;

(ii)omit paragraph (b) and “or” at the end of paragraph (a).

Amendment of regulation 3

4. In regulation 3 (meaning of “pensioner” and “person who is not a pensioner”)—

(a)the existing text becomes paragraph (1);

(b)after that paragraph insert—

“(2) For the purposes of sub-paragraphs (a)(ii)(bb) and (b)(ii)(bb) in paragraph (1) an award of universal credit is to be disregarded during the relevant period.

(3) In this regulation—

“assessment period” has the same meaning as in the Universal Credit Regulations 2013([5](#));

“relevant period” means the period beginning with the day on which P and each partner of P has attained the qualifying age for state pension credit and ending with the day on which the last assessment period for universal credit ends.”.

Amendment of regulation 12

5. In regulation 12 (persons treated as not being in Great Britain)—

(a)in paragraph (4A)—

(i)omit sub-paragraph (a);

(ii)at the end of sub-paragraph (b) omit “or”;

(iii) at the end of sub-paragraph (c) insert—

“; or

(d) having arrived in the United Kingdom with an entry clearance that was granted under Appendix EU (Family Permit) to the immigration rules made under section 3(2) of that Act.”;

(b) after paragraph (4A) insert—

“(4B) Paragraph (4A)(b) does not apply to a person who—

(a) has a right to reside granted by virtue of being a family member of a relevant person of Northern Ireland; and

(b) would have a right to reside under the EEA Regulations [\(6\)](#) if the relevant person of Northern Ireland were an EEA national, provided that the right to reside does not fall within paragraph (4)(a) or (b).”;

(c) in paragraph (5)(b) omit the words “within the meaning of regulation 7(1)(a), (b) or (c) of the EEA Regulations”;

(d) after paragraph (5)(c) insert—

“(ca) a family member of a relevant person of Northern Ireland, with a right to reside which falls within paragraph (4A)(b), provided that the relevant person of Northern Ireland falls within paragraph (5)(a), or would do so but for the fact that they are not an EEA national;

(cb) a frontier worker within the meaning of regulation 3 of the Citizens’ Rights (Frontier Workers) (EU Exit) Regulations 2020 [\(7\)](#);

(cc) a family member of a person referred to in sub-paragraph (cb), who has been granted limited leave to enter, or remain in, the United Kingdom by virtue of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971 [\(8\)](#).”;

(e) in paragraph (8)—

(i) at the appropriate places insert—

““EEA national” has the meaning given in regulation 2(1) of the EEA Regulations.”;

““family member” has the meaning given in regulation 7(1)(a), (b) or (c) of the EEA Regulations, except that regulation 7(4) of the EEA Regulations does not apply for the purposes of paragraphs (4B) and (5)(ca).”;

““relevant person of Northern Ireland” has the meaning given in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of the Immigration Act 1971.”;

(ii) at the end of the definition of EEA Regulations insert “and references to the EEA Regulations are to be read with Schedule 4 to the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) Regulations 2020(9)”.

Amendment of Schedule 1

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

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

(i) in sub-paragraph (1)(a) for “£12.40” substitute “£12.45”;

(ii) in sub-paragraph (2)(b) for “£8.25” substitute “£8.30”;

(iii) in sub-paragraph (2)(c) for “£10.35” substitute “£10.40”;

(iv) in sub-paragraph (9)(b)—

(aa) omit “the Grenfell Tower charitable funds, the Grenfell Tower Residents’ Discretionary Fund,”;

(bb) after “the Windrush Compensation Scheme” insert “, the National Emergencies Trust”;

(v) in sub-paragraph (10)(a)—

(aa) omit “the Grenfell Tower charitable funds, the Grenfell Tower Residents’ Discretionary Fund,”;

(bb) after “the Windrush Compensation Scheme” insert “, the National Emergencies Trust”;

(b) in paragraph 16(1)(j) (meaning of income)—

(i) before sub-paragraph (i) insert—

“(zi) universal credit;”;

(ii) omit sub-paragraph (xix);

(iii) after sub-paragraph (xxii) insert—

“(xxiii) any Scottish child payment assistance given in accordance with section 79 of that Act(10);

(xxiv) any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019(11);

(xxv) short-term assistance given in accordance with regulations under section 36 of the Social Security (Scotland) Act 2018(12);

(xxvi) winter heating assistance given in accordance with regulations under section 30 of that Act;

(xxvii) any benefit similar to those mentioned in the preceding provisions of this paragraph payable under legislation having effect in Northern Ireland;”;

(c) in paragraph 16(5)(b)(i)—

(i) at the end of paragraph (aa) for “or” substitute “and”;

(ii) at the end of paragraph (bb) for “and” substitute “or”.

Amendment of Schedule 2

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

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

(a) in paragraph (1)—

(i) in column (1) after “pensionable age” insert “before 1st April 2021”;

(ii) in column (2) for “£187.75” substitute “£191.15”;

(b) in paragraph (2)—

(i) in column (1) after “pensionable age” insert “before 1st April 2021”;

(ii) in column (2) for “£280.85” substitute “£286.05”;

(c) in paragraph (3)—

(i) in column (1) after “pensionable age” insert “before 1st April 2021”;

(ii) in column (2)—

(aa) in sub-paragraph (a) for “£280.85” substitute “£286.05”;

(bb) in sub-paragraph (b) for “£93.10” substitute “£94.90”;

(d) at the end of the Table insert—

“(4) Single applicant or lone parent who has attained pensionable age on or after 1st April 2021

(5) Couple where both members have attained pensionable age on or after 1st April 2021

(6) If the applicant is a member of a polygamous marriage and all members of the marriage have attained pensionable age

(a) for the applicant and the other party to the marriage;

(b) for each additional spouse who is a member of the same household as the applicant

(3) In column (2) of the Table in paragraph 2(1) (child or young person amounts), in paragraphs (a) and (b), for “£68.27” substitute “£68.60”.

(4) In paragraph 3(a) for “£17.45” substitute “£17.65”.

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

(a) in paragraph (1)(a) and (b)(i) for “£66.95” substitute “£67.30”;

(b) in paragraph (1)(b)(ii) for “£133.90” substitute “£134.60”;

(c) in paragraph (2) for “£26.60” substitute “£26.67”;

(d)in paragraph (3) for “£65.52” substitute “£65.94”;

(e)in paragraph (4) for “£37.50” substitute “£37.70”.

Amendment of Schedule 5

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

(a)in paragraph 19(2)(b) for “£58.90” substitute “£59.20”;

(b)after paragraph 24 insert—

“25. Any victims’ payment under the Victims’ Payments Regulations 2020([13](#)).”.

Amendment of Schedule 6

9. In Schedule 6 (capital disregards), in Part 1 (capital to be disregarded)—

(a)in paragraph 16—

(i)in sub-paragraph (1)(a)—

(aa)omit “the Grenfell Tower charitable funds, the Grenfell Tower Residents’ Discretionary Fund,”;

(bb)after “the Windrush Compensation Scheme” insert “, the National Emergencies Trust”;

(ii)after sub-paragraph (1A) insert—

“(1B) Any payment made by the Child Migrants Trust (registered charity number 1171479) under the scheme for former British child migrants.”;

(b)in paragraph 21—

(i)after sub-paragraph (1)(f) insert—

“(g)to rectify, or compensate for, an error made by an officer of the Department for Work and Pensions which was not caused or materially contributed to by any person outside the Department and which prevented or delayed an assessment of the applicant’s entitlement to contributory employment and support allowance, being an amount to which paragraph 22(1A) does not apply.”;

(ii)in sub-paragraph (2)—

(aa)at the end of paragraph (s) omit “or”;

(bb)after paragraph (t) insert—

“(u)any Scottish child payment assistance given in accordance with section 79 of that Act([14](#));

(v)any assistance given in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019;

(w) short-term assistance given in accordance with regulations under section 36 of the Social Security (Scotland) Act 2018; or

(x) winter heating assistance given in accordance with regulations under section 30 of that Act.”;

(iii) after sub-paragraph (2) insert—

“(3) In sub-paragraph (1) “contributory employment and support allowance” means an allowance under Part 1 of the Welfare Reform Act 2007(15) as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the Welfare Reform Act 2012(16) that remove references to an income-related allowance.”;

(c) in paragraph 22—

(i) after sub-paragraph (1) insert—

“(1A) Subject to paragraph (3), any payment of £5,000 or more received by the applicant in full on or after the day on which the applicant became entitled to a reduction under an authority’s scheme which has been made to rectify, or compensate for, an error made by an officer of the Department for Work and Pensions which was not caused or materially contributed to by any person outside the Department and which prevented or delayed an assessment of the applicant’s entitlement to contributory employment and support allowance.

(1B) In sub-paragraph (1A) “contributory employment and support allowance” has the meaning in paragraph 21(3).”;

(ii) in sub-paragraph (2), after paragraph (f) insert—

“(g) regulations 10A to 10C of the Universal Credit (Transitional Provisions) Regulations 2014(17);”;

(iii) in sub-paragraph (3) for “(1) or (2)” substitute “(1), (1A) or (2)”;

(d) after paragraph 29C insert—

29D. Any lump sum payment made in accordance with regulation 24 of the Victims’ Payments Regulations 2020.

29E. Any sum paid by means of assistance in accordance with the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.

29F. Any sum paid by means of winter heating assistance in accordance with regulations under section 30 of the Social Security (Scotland) Act 2018.”.

Amendment of Schedule 8

10. In Schedule 8 (all applicants: matters that must be included in an authority's scheme – other matters), in paragraph 7(7)(a)—

(a) omit “the Grenfell Tower charitable funds, the Grenfell Tower Residents’ Discretionary Fund,”;

(b) after “the Windrush Compensation scheme” insert “, the National Emergencies Trust”.

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

Luke Hall

Minister of State

Ministry of Housing, Communities and Local Government

12th January 2021

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 13A of the Local Government Finance Act 1992 (“the 1992 Act”) requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes of person, whom the billing authority considers are in financial need. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (“the 2012 Regulations”) prescribe matters which must be included in such a scheme in addition to those matters which must be included in such a scheme by virtue of paragraph 2 of Schedule 1A to the 1992 Act.

These Regulations amend the 2012 Regulations. Regulations 3 and 4 amend provisions relating to definitions used in the 2012 Regulations (and there are related amendments in regulations 6(a)(iv) and (v), 9(a)(i) and 10). Regulation 5 amends the provision which sets out which persons are not treated as being in Great Britain; such persons are not eligible for a council tax reduction.

The figures in the 2012 Regulations which are updated by regulations 6(a)(i) to (iii), 7(2) to (5) and 8(a) relate to non-dependant deductions (adjustments made to the maximum amount of reduction a person can receive to take account of adults living in the dwelling who are not dependants of the applicant); the applicable amount in relation to an applicant for a reduction (the amount against which an applicant's income is compared in order to determine the amount of reduction to which he or she is entitled); and the amounts to be deducted from the calculation of the applicant's income other than earnings. Regulation 7(2) also inserts entries setting out the applicable amounts that apply in relation to individuals, couples or members of polygamous marriages where pensionable age is reached on or after 1st April 2021.

Regulation 6(b) and (c) amends the definition of “income”; regulations 8(b) and 9 make amendments to the provisions which list income and capital to be disregarded when working out a person's entitlement to a reduction. Regulation 10 amends the provision containing requirements about information to be supplied in relation to an application for a reduction.

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

(1)

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

(2)

See section 13A(9) of the Local Government Finance Act 1992 for the definition of “council tax reduction scheme”. Section 13A was inserted by section 10 of the Local Government Finance Act 2012.

(3)

See section 1(2) of the Local Government Finance Act 1992 for the definition of “billing authority”. Section 1(2) was amended by section 35(5) of the Local Government (Wales) Act [1994 \(c.19\)](#).

(4)

[S.I. 2012/2885](#); relevant amending instruments are [S.I. 2012/3085](#), [2013/3181](#), [2014/107](#), [2014/448](#), [2014/3255](#), [2014/3312](#), [2015/2041](#), [2016/1262](#), [2017/1305](#), [2018/1346](#), [2020/23](#).

(5)

[S.I. 2013/376](#). As to assessment periods see regulation 21 of those Regulations, amended by [S.I. 2014/2887](#), [2015/1362](#) and [2018/65](#).

(6)

See the definition of “the EEA Regulations” in regulation 12(8) of [S.I. 2012/2885](#), amended by regulation 5(e) of these Regulations.

(7)

[S.I. 2020/1213](#).

(8)

[1971 c.77](#).

(9)

[S.I. 2020/1309](#).

(10)

Within paragraph 16(1), “that Act” is a reference to the Social Security (Scotland) Act 2018 ([2018 asp 9](#)).

(11)

[S.S.I. 2019/324](#).

(12)

[2018 asp 9](#).

(13)

[S.I. 2020/103](#), to which there are amendments not relevant to this instrument.

(14)

Within paragraph 21(2)(u), “that Act” is a reference to the Social Security (Scotland) Act 2018 ([2018 asp 9](#)).

(15)

[2007 c.5](#).

(16)

[2012 c.5.](#)

(17)

[S.I. 2014/1230](#). Regulation 10A was inserted by [S.I. 2018/932](#) and amended by [S.I. 2019/1314](#); regulation 10B was inserted by [S.I. 2019/1314](#); regulation 10C was inserted by [S.I. 2020/618](#).