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STATUTORY INSTRUMENTS

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**2024 No. 29**

**COUNCIL TAX, ENGLAND**

**The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2024**

<i>Made</i>	- - - -	<i>10th January 2024</i>
<i>Laid before Parliament</i>		<i>12th January 2024</i>
<i>Coming into force</i>	- -	<i>9th February 2024</i>

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

**Citation, commencement, extent and application**

1.—(1) These Regulations may be cited as the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2024 and come into force on 9th February 2024.

(2) These Regulations extend to England and Wales.

(3) These Regulations apply in relation to council tax reduction schemes(2) made by billing authorities for financial years beginning on or after 1st April 2024.

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

2. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012(3) are amended as follows.

**Amendment of regulation 2**

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

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- (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, 2015/1376, 2016/997 and 2021/1265. Schedule 1A was inserted by Schedule 4 to the Local Government Finance Act 2012 (c. 17) and was amended by S.I. 2017/1305.
- (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) S.I. 2012/2885; relevant amending instruments are S.I. 2012/3085, 2013/3181, 2014/448, 2014/3312, 2015/2041, 2016/1262, 2017/1305, 2018/1346, 2020/23, 2021/29, 2022/25 and 2023/16.

- (a) for the definition of “Grenfell Tower support payment” substitute—  
 ““Grenfell Tower support payment” means a payment made for the purpose of providing compensation or support in respect of the fire on 14th June 2017 at Grenfell Tower;”;
- (b) after the definition of “historical child abuse payment” insert—  
 ““the Horizon system” means any version of the computer system used by the Post Office known as Horizon, Horizon Legacy, Horizon Online or HNG-X;”;
- (c) after the definition of “polygamous marriage” insert—  
 ““the Post Office” means Post Office Limited (registered number 02154540);  
 “Post Office compensation payment” means a payment made by the Post Office or the Secretary of State for the purpose of providing compensation or support which is—  
 (a) in connection with the failings of the Horizon system; or  
 (b) otherwise payable following the judgment in *Bates and Others v Post Office Ltd* ((No. 3) “Common Issues”)(4);”;
- (d) in the definition of “qualifying person”—  
 (i) for “or a Windrush payment” substitute “, a Windrush payment, a Post Office compensation payment or a vaccine damage payment”;  
 (ii) after “the National Emergencies Trust” insert “, the Victims of Overseas Terrorism Compensation Scheme”;
- (e) after the definition of “universal credit” insert—  
 ““vaccine damage payment” means a payment made under the Vaccine Damage Payments Act 1979(5);  
 “the Victims of Overseas Terrorism Compensation Scheme” means the scheme of that name established by the Ministry of Justice in 2012 under section 47 of the Crime and Security Act 2010(6);”.

## Amendment of regulation 12

4. In paragraph (5) of regulation 12 (persons treated as not being in Great Britain), before subparagraph (a) insert—

- “(zd) a person who was residing in Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon immediately before 7th October 2023, left Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon in connection with the Hamas terrorist attack in Israel on 7th October 2023 or the violence which rapidly escalated in the region following the attack and—  
 (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971(7),  
 (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act(8), or  
 (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;

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(4) [2019] EWHC 606 (QB).

(5) 1979 c. 17.

(6) 2010 c. 17.

(7) 1971 c. 77.

(8) Section 2 was substituted by section 39(2) of the British Nationality Act 1981 (c. 61) and amended by S.I. 2019/745.

- (ze) a person who was residing in Sudan before 15th April 2023, left Sudan in connection with the violence which rapidly escalated on 15th April 2023 in Khartoum and across Sudan and—
  - (i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971,
  - (ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act, or
  - (iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act;”.

### **Amendment of Schedule 1**

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

- (2) In paragraph 8 (non-dependant deductions)—
  - (a) in sub-paragraph (1)(a) for “£14.15” substitute “£15.10”;
  - (b) in sub-paragraph (1)(b) for “£4.60” substitute “£4.90”;
  - (c) in sub-paragraph (2)(a) for “£236.00” substitute “£256.00”;
  - (d) in sub-paragraph (2)(b) for “£236.00”, “£410.00” and “£9.40” substitute “£256.00”, “£445.00” and “£10.05” respectively;
  - (e) in sub-paragraph (2)(c) for “£410.00”, “£511.00” and “£11.80” substitute “£445.00”, “£554.00” and “£12.60” respectively;
  - (f) in sub-paragraph (9)—
    - (i) in paragraph (b) after “the National Emergencies Trust” insert “, the Victims of Overseas Terrorism Compensation Scheme”;
    - (ii) after paragraph (bc) insert—
      - “(bd) any Post Office compensation payment;
      - (be) any vaccine damage payment;”;
  - (g) in sub-paragraph (10), after paragraph (ac) insert—
    - “(ad) any Post Office compensation payment;
    - (ae) any vaccine damage payment;
    - (af) any payment out of the estate of a person to that person’s son, daughter, step-son or step-daughter, which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29th July 2022<sup>(9)</sup> made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme ;”.

### **Amendment of Schedule 2**

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

- (2) In column (2) of the Table in paragraph 1 (personal allowance)—
  - (a) in paragraph (1) for “£217.00” substitute “£235.20”;
  - (b) in paragraph (2) for “£324.70” substitute “£352.00”;

(9) See <https://www.infectedbloodinquiry.org.uk/reports/first-interim-report>. A hard copy may be obtained from the Local Taxation Division, Department for Levelling Up, Housing and Communities, 2 Marsham Street, London SW1P 4DF.

- (c) in paragraph (3)(a) for “£324.70” substitute “£352.00”;
  - (d) in paragraph (3)(b) for “£107.70” substitute “£116.80”;
  - (e) in paragraph (4) for “£201.05” substitute “£218.15”;
  - (f) in paragraph (5) for “£306.85” substitute “£332.95”;
  - (g) in paragraph (6)(a) for “£306.85” substitute “£332.95”;
  - (h) in paragraph (6)(b) for “£105.80” substitute “£114.80”.
- (3) In column (2) of the Table in paragraph 2(1) (child or young person amounts), in paragraphs (a) and (b), for “£77.78” substitute “£83.24”.
- (4) In paragraph 3(a) (family premium) for “£18.53” substitute “£19.15”.
- (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 “£76.40” substitute “£81.50”;
  - (b) in paragraph (1)(b)(ii) for “£152.80” substitute “£163.00”;
  - (c) in paragraph (2) for “£30.17” substitute “£32.20”;
  - (d) in paragraph (3) for “£74.69” substitute “£80.01”;
  - (e) in paragraph (4) for “£42.75” substitute “£45.60”.

### **Amendment of Schedule 3**

7. In Schedule 3 (amount of alternative maximum council tax reduction), in column (1) of the Table in paragraph 1—
- (a) in sub-paragraph (b)(i) for “£244.00” substitute “£265.00”;
  - (b) in sub-paragraph (b)(ii) for “£244.00” and “£317.00” substitute “£265.00” and “£344.00” respectively.

### **Amendment of Schedule 5**

8. In paragraph 19(2)(b) of Schedule 5 (amounts to be disregarded in the calculation of income other than earnings) for “£67.20” substitute “£71.70”.

### **Amendment of Schedule 6**

9. In Schedule 6 (capital to be disregarded)—
- (a) in paragraph 16—
    - (i) in sub-paragraph (1) after “the National Emergencies Trust” insert “, the Victims of Overseas Terrorism Compensation Scheme”;
    - (ii) after sub-paragraph (1D) insert—
      - “(1E) Any Post Office compensation payment.
      - (1F) Any vaccine damage payment.
      - (1G) Any payment out of the estate of a person, which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29th July 2022 made under or by the Scottish Infected Blood Support Scheme or an approved blood support scheme to the estate of the person, where the payment is made to the person’s son, daughter, step-son or step-daughter.”;
    - (iii) in each of sub-paragraphs (2), (3), (5), (6) and (7) for “or a Windrush payment” substitute “, a Windrush payment, a Post Office compensation payment or a vaccine damage payment”;

- (b) in paragraph 21(2)—
  - (i) in sub-paragraph (w) omit “or”;
  - (ii) after sub-paragraph (x) insert—
    - “or
    - (y) bereavement support payment under section 30 of the Pensions Act 2014<sup>(10)</sup>.”;

- (c) after paragraph 22 insert—
  - “**22A.** Any payment of a widowed parent’s allowance made pursuant to section 39A of the SSCBA (widowed parent’s allowance)—
    - (a) to the survivor of a cohabiting partnership (within the meaning in section 39A(7) of the SSCBA) who is entitled to a widowed parent’s allowance for a period before 9th February 2023<sup>(11)</sup>, and
    - (b) in respect of any period of time during the period ending with the day before the survivor makes the claim for a widowed parent’s allowance,

but only for a period of 52 weeks beginning with the date of receipt of the payment or 1st April 2024, whichever is later.

**22B.**—(1) A payment of bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017 (rate of bereavement support payment)<sup>(12)</sup>, but only for the period of 52 weeks from the date of receipt of the payment.

(2) Where bereavement support payment under section 30 of the Pensions Act 2014 is paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B) of that Act) in respect of a death occurring before 9th February 2023, any amount of that payment which is—

- (a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017, and
- (b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,

but only for a period of 52 weeks beginning with the date of receipt of the payment or 1st April 2024, whichever is later.”.

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

*Simon Hoare*  
Minister of State  
Department for Levelling Up, Housing and  
Communities

10th January 2024

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<sup>(10)</sup> 2014 c. 19. Section 30 was amended by [S.I. 2023/134](#).

<sup>(11)</sup> The date on which the Bereavement Benefits (Remedial) Order 2013 ([S.I. 2023/134](#)) came into force.

<sup>(12)</sup> [S.I. 2017/410](#).

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

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

These Regulations amend the 2012 Regulations. The amendments made by regulation 3 update the reference to the Grenfell Tower support payment and provide for new definitions for Post Office compensation payment, vaccine damage payment and the Victims of Overseas Terrorism Scheme.

Regulation 12 of the 2012 Regulations provides that persons “treated as not being in Great Britain” are not eligible for a council tax reduction; that is, where he or she is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland. Regulation 4 of these Regulations amends regulation 12 of the 2012 Regulations. The amendments provide for further exemptions from the habitual residence test for persons displaced by violence in Israel, Palestine or Sudan, dependent on immigration status.

The figures in the 2012 Regulations which are updated by regulations 5(2)(a) to (e) and 6 to 8 relate to non-dependant deductions (adjustments made to the maximum amount of reduction a person can receive to take account of adults living in the dwelling who are not dependants of the applicant); the applicable amount in relation to an applicant for a reduction (the amount against which an applicant’s income is compared in order to determine the amount of reduction to which he or she is entitled); the income bands in relation to which the amount of a person’s alternative maximum council tax reduction is calculated; and the amounts to be deducted from the calculation of the applicant’s income other than earnings.

Regulation 5(2)(f) and (g) amends Schedule 1 to the 2012 Regulations to provide that certain payments will be disregarded in calculating non-dependant deductions in relation to an application for a council tax reduction.

Regulation 9 amends the provisions in Schedule 6 to the 2012 Regulations which relate to the capital of an applicant for a council tax reduction which is to be disregarded in calculating that reduction. The amendments add to the list of “capital disregards” payments under the Victims of Overseas Terrorism Compensation Scheme, vaccine damage payments, Post Office compensation payments, payments out of the estate of a deceased person in connection with infected blood compensation schemes, statutory bereavement support payments and certain widowed parent’s or bereavement support payments made to the cohabiting partner of a deceased parent.

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