# London Borough of Ealing
# Local Council Tax Support Scheme
# 01 April 2019

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# Introduction

## Background

Council tax benefit was abolished by the government from 1 April 2013. From that time onwards, local authorities in England have been required to operate their own localised council reduction scheme. Ealing council developed its own scheme and a proposed draft version subject to consultation effective from 1 April 2018 is set out below.

Section 10 of the Local Government Finance Act 2012, which substitutes section 13A of the 1992 Act and Schedule 4 which inserts Schedule 1A into the 1992 Act, allow the authority to design support schemes for those not of state pension credit age. These enabling provisions, however, detail elements that must be included in all schemes. The detail which must be included in local council tax support schemes is laid out in The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (SI 2885).

## Pensioners

Pensioners must be protected by local authorities under any localised scheme at the same level of support that they received under the council tax benefit scheme and the Government has prescribed a national set of rules for pensioners which authorities must adopt as part of their local scheme.

Local Authorities do not therefore have any discretion over the amount of support provided to pensioners and pensioners are protected from any further reductions in the level of support they received under the council tax support scheme.

The council has adopted the requirements of The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 SI 2885 as the council tax support scheme for pensioners subject to any amendments of those regulations and variations detailed under the paragraph headed `The Features of the Scheme applying to all applicants.'

## Non Pensioners

This document therefore, details those aspects of the scheme that apply to persons classified as non-pensioners and the prescribed details required for pensioners.

## Features of the scheme applying to Non Pensioners only

For persons not treated as pensioners for the purposes of this scheme (see 1.2) reaching the qualifying age for state pension credit there is no:

- Underlying entitlement
- Backdating

- Second Adult Rebate

All overpayments of council tax support under the Council Tax Support scheme are recoverable.

There is no entitlement to Council Tax Support for claimants who have £6,000 or more in capital.

When an advantageous change of an applicant's circumstances is reported to the authority more than one month from the date it occurred, it will be treated as having occurred on the date the authority was notified.

**Feature of the scheme applying to all applicants**

When calculating entitlement for all applicants war pensions, war disablement pensions, war widow's pensions, war widower's pensions and payments made under the Armed Forces Compensation Scheme should be disregarded. The statutory obligation under The Prescribed Requirements is to disregard the first £10 per week only of such payments in the calculation of entitlement to council tax support.

**Council Tax Support for Couples**

A person becomes eligible for pension related council tax support at the age at which they can qualify for state pension credit (the pensionable age for a woman).

In the case of a couple where one person is under state pension credit age and the other person is over that age, the couple will fall into the working age category if any member of the couple is in receipt of Income Support (IS), Income Based Job Seeker's Allowance (JSA(IB)), Income Related Employment Support Allowance (ESA(IR)) or Universal Credit (UC). If no member of the couple receives one of these benefits the couple will be treated as a pensioner couple. See paragraph 1.2 paragraph 1.2.

# Part 1. Prescribed regulations

While Ealing Council has adopted its local Council Tax Support scheme there are a small number of prescribed Government requirements contained in the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 that will apply to all schemes: local schemes, the prescribed scheme for persons of state pension credit eligible age and the default scheme. The provisions from those Regulations set out in paragraphs 1.1 to 1.9 below are to be applied as though they refer to the use of the specific terms in this scheme

### 1.1 General Interpretation

(1) In these Regulations—

"the 1992 Act" means the Local Government Finance Act 1992;

“Abbeyfield Home” means an establishment run by the Abbeyfield Society including all bodies corporate or unincorporated 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;

“’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.

“alternative maximum council tax reduction” means the amount determined in accordance with Second Adult Rebate regulations prescribed; Regulation 4, 12 & 13 of the prescribed requirements regs

“applicable amount” means the amount calculated

“applicant” means a person applying for a reduction under a scheme;

“application” means an application for a reduction under a scheme;

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

“approved blood scheme” means a scheme established or approved by the Secretary of State, or trust established with funds provided by the Secretary of State, for the purpose of providing compensation in respect of a person having been infected from contaminated blood products;

“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;

“the Scottish Infected Blood Support Scheme” means the scheme of that name administered by the Common Services Agency (constituted under section 10 of the National Health Service (Scotland) Act 1978(**5**));

“the We Love Manchester Emergency Fund” means the registered charity of that name (number 1173260) established on 30th May 2017;

“assessment period” means
(a) in relation to the earnings of a self-employed earner, in accordance with point 8.8 for the purpose of calculating the weekly earnings of the applicant; or
(b) in relation to any other income, in accordance with point 7.1
For the purpose of calculating the weekly income of the applicant;

“attendance allowance” means—
(a) an attendance allowance under Part 3 of the SSCBA;
(b) an increase of disablement pension under section 104 or 105 of that 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 that 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 that 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 the billing authority in relation to whose area a scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;

"basic rate", where it relates to the rate of tax, has the meaning given by the Income Tax Act 2007 (see section 989 of that Act);

"the benefit Acts" means the SSCBA, the Jobseekers Act 1999, the Welfare Reform Act 2007 and the State Pension Credit Act 2002;

"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;

"care home" has the meaning given by section 3 of the Care Standards Act 2000and in Scotland means a care home service within the meaning given by section 2(3) of the Regulation of Care (Scotland) Act 2001and in North 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;

"child tax credit" means a child tax credit under section 8 of the Tax Credits Act 2002;

"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;

"contributory employment and support allowance" means an allowance under Part 1 of the Welfare Reform Act 2007as 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" means London Borough of Ealing

"council tax benefit" means council tax benefit under Part 7 of the SSCBA;

"couple" has the meaning given in point 1.3;

“designated office” Ealing Council may select one or more offices as its ‘designated office’ for written Council Tax Support claims and notification of changes including Ealing’s benefit office or the address of a hostel or a social landlord. The address of every designated office will be included on the CTS application form.

“disability living allowance” means a disability living allowance under section 71 of the SSCBA;

“dwelling” has the meaning given by section 3 of the 1992 Act;

“earnings” has the meaning given under point 7 & 8 of these rules;

“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 SSCBA [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];

“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 claimants for job-seekers allowance to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search);

“employment zone” means an area within Great Britain designated for the purposes of section 60 of the Welfare Reform and Pensions Act 1999 and an “employment zone programme” means a programme established for such an area or areas designed to assist claimants for a jobseeker’s allowance to obtain sustainable employment;

“enactment” includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament or the National Assembly for Wales;

“extended reduction” means a reduction under a scheme for which a person is eligible pursuant to point 18.1;

“extended reduction period” means the period for which a person is in receipt of an extended reduction in accordance with point 18.1 and 18.2

“extended reduction (qualifying contributory benefits)” means a reduction under part 18 of these rules

“family” has the meaning given by point 1.5;

“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 the Secretary of State on 24th April 1992 or, in Scotland, on 10th April 1992;

“guarantee credit” is to be construed in accordance with sections 1 and 2 of the State Pension Credit Act 2002;

“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;

“housing benefit” means housing benefit under Part 7 of the SSCBA;

“an income-based jobseeker’s allowance” and “a joint-claim jobseeker’s allowance” have the meanings given by the Jobseekers Act 1995

“income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act 2007;

“independent hospital”—
(g) 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;
(h) in Wales has the meaning given by section 2 of the Care Standards Act 2000; and
(i) 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;

“the London Bombings 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 dependants 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 29th January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

“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 haemophilia and other beneficiaries;

“the Macfarlane Trust” means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

“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 2007or the applicant is a member of the work-related activity group;

“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;

“maximum council tax reduction amount” means the amount determined in accordance with this scheme;

“member of a couple” means a member of a married or unmarried couple;

“member of the work-related activity group” means a person who has or is treated as having limited capability for work under either—

(a) Part 5 of the Employment and Support Allowance Regulations 2008 other than by virtue of regulation 30 of those Regulations; or

(b) Part 4 of the Employment and Support Allowance Regulations 2013 other than by virtue of regulation 26 of those Regulations;

“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;

“mobility supplement” means—

a) in relation to pensioners, a supplement to which paragraph 5(1)(a)(vii) of Schedule 5 refers;

(b) in relation to persons who are not pensioners, a supplement to which paragraph 13 of Schedule 8 refers;

“mover” means an applicant who changes the dwelling in which the applicant is resident, and in respect of which the applicant is liable to pay council tax, from a dwelling in the area of the authority to a dwelling in the area of a second billing authority [in England];

“net earnings” means such earnings as are calculated in accordance with point 7.9;

“net profit” means such profit as is calculated in accordance with paragraph 8.1, & 8.2;

“non-dependant” has the meaning given by paragraph 1.8

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(29); 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;

“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;

“partner”, in relation to a person, means—
(a) where that person is a member of a couple, the other member of that couple; or

(b) where that person is polygamously married to two or more members of his household, any such member to whom he is married;
(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;

“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;

“pensionable age” has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995;

“pensioner” has the meaning given in paragraph 1.2

“person on income support” means a person in receipt of income support;

“person treated as not being in Great Britain” has the meaning given by point 2.2

“person who is not a pensioner” has the meaning given in paragraph 1.2

“personal independence payment” has the meaning given by Part 4 of the Welfare Reform Act 2012;

“personal pension scheme” means—
(a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993;
(b) an annuity contract or 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) of that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to 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 any marriage to point 1.4 applies;

“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 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, Scottish Infected Blood Support Scheme an approved blood scheme, the London Emergencies Trust, the We Love Manchester Emergency Fund, 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 week”, in relation to any particular day, means the week within which the day in question falls;

“remunerative work” has the meaning given by paragraph 1.9 of these Regulations;

“rent” means “eligible rent” to which regulation 12 of the Housing Benefit (Persons who have acquired the qualifying age for state pension credit) Regulations 2006 refer, less any deductions in respect of non-dependants which fall to be made regulation 55 or Appendix 2 of this scheme (non-dependant deductions)

“resident” has the meaning given by Part 1 of the 1992 Act;

“savings credit” shall be construed in accordance with sections 1 and 3 of the State Pension Credit Act 2002;
“Schedule 7 (CTR (Prescribed Requirements)” means Schedule 7 of The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012;

“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 SSCBA;

“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;

“sports award” means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc. 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” means state pension credit under the State Pension Credit Act 2002;

“student” has the meaning given by 19.1

“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 the 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, that department or approved by that 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,

but 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 Employment and Training Act 1973 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” has the meaning given by section 1 of the Welfare Reform Act 2012;

“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” means a working tax credit under section 10 of the Tax Credits Act 2002;

“young person” means a person who falls within the definition of qualifying young person in section 142 of the SSCBA..

(2) In these Regulations, where an amount is to be rounded to the nearest penny, a fraction of a penny must be disregarded if it is less than half a penny and must otherwise be treated as a whole penny.

(3) For the purpose of these Regulations, 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 because of a reduction in accordance with section 19 or 19A or regulations made under section 17A or 19B of the Jobseekers Act 1995(63) (circumstances in which a jobseeker’s allowance is not payable);

.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 section 19 or 19A or regulations made under section 17A or 19B of that Act; or

(b) in respect of which an income-based 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(64) (loss of benefit provisions).

(4) For the purposes of these Regulations, 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.

(5) For the purposes of these Regulations, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.

(6) In these Regulations, 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).

(7) In these Regulations, references to a person in class A, B or C (as the case may be) is a reference to class A, B or C described in Part 3.

(8) References in these Regulations to an applicant participating as a service user are to—

(a) a person who is being consulted by or on behalf of—

(i) a body which has a statutory duty to provide services in the field of health, social care or social housing; or
(ii) a body which conducts research or undertakes monitoring for the purpose of planning or improving such services,
in their capacity as a user, potential user, carer of a user or person otherwise affected by the provision of those services;
aa) 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(**4**); 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) or (aa) where the carer is not being consulted as described in that sub-paragraph.

**1.2 Meaning of "pensioner" and "person who is not a pensioner"**

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

**1.3 Meaning of "couple"**

(1) In these Regulations "couple" means—
(a) a man and woman who are married to each other and are members of the same household;
(b) a man and woman who are not married to each other but are living together as husband and wife;
(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.
(2) Two people of the same sex who are not civil partners of each other 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.

**1.4 Polygamous marriages**

(1) This regulation applies to any case where—
(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.
(2) For the purposes of regulation 1.3 neither party to the marriage is to be taken to be a member of a couple.

**1.5 Meaning of "family"**

(1) In these Regulations "family" means—
(a) a couple;
(b) a couple and any member of the same household for whom one of them is or both are responsible and who is a child or a young person; or
(c) a person who is not a member of a couple and a member of the same household for whom that person is responsible and who is a child or a young person.
(2) The references to a child or young person in sub-paragraph (1)(b) and (c) include a child or young person in respect of whom section 145A of the SSCBA applies for the purposes of entitlement to child benefit, but only for the period prescribed under section 145A(1).
(3) The references to a young person in paragraph (1)(b) and (c) do not include a young person who is—
(a) on income support, an income-based jobseeker's allowance or an income-related employment and support allowance;
(b) a person to whom section 6 of the Children (Leaving Care) Act 2000 (exclusion from benefits) applies; or
(c) entitled to an award of universal credit.

**1.6 Circumstances in which a person is to be treated as responsible or not responsible for another**

(1) A person is to be treated as responsible for a child or young person who is normally living with him, including a child or young person to whom regulation 1.5(2) applies.
(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 (1) as normally living with —
(a) the person who is receiving child benefit in respect of that child or young person, 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.
(3) For the purposes of these Regulations a child or young person is the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this regulation is to be treated as not so responsible.

**1.7 Households**

(1) An applicant and any partner and, where the applicant or his partner is treated (by virtue of regulation 1.6) as responsible for a child or young person, that child or young person and any child of that child or young person, are to be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.
(2) A child or young person is 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 section 81(2) of the Social Services and Well-being (Wales) Act 2014 (ways in which looked after children are to be accommodated and maintained) or in Scotland boarded or placed 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.
(3) Subject to paragraph (4), paragraph (1) does not apply to a child or young person who is not living with the applicant and who—
(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.
(4) An authority shall treat a child or young person to whom paragraph (3)(a) applies as being a member of the applicant's household in any reduction week 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 reasonable to do so taking into account the nature and frequency of that child's or young person's visits.
(5) In this regulation "relevant enactment" means—
(a) the Army Act 1955;
(b) the Air Force Act 1955;
(c) the Naval Discipline Act 1957;
(d) the Matrimonial Proceedings (Children) Act 1958;
(e) the Social Work (Scotland) Act 1968;
(f) the Family Law Reform Act 1969;
(g) the Children and Young Persons Act 1969;

(h) the Matrimonial Causes Act 1973;
(i) the Children Act 1975;
(j) the Domestic Proceedings and Magistrates' Courts Act 1978;
(k) the Adoption and Children (Scotland) Act 2007;
(l) the Family Law Act 1986;
(m) the Children Act 1989;
(n) the Children (Scotland) Act 1995;
(na) the Children's Hearings (Scotland) Act 2011; and
(o) the Legal Aid, Sentencing and Punishment of Offenders Act 2012.

**1.8 Non-dependants**

(1) In these Regulations, "non-dependant" means any person, except someone to whom paragraph (2) applies, who normally resides with an applicant or with whom an applicant normally resides.
(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 regulation 1.7 (households);
(d) subject to paragraph (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), 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) Excepting persons to whom sub-paragraph (2)(a) to (c) and (f) refer, a person to whom any of the following paragraphs applies shall be a non-dependant—
(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 his 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 a 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-dependant of one or more of the other residents in that dwelling who are so liable for the tax, unless the change giving rise to the new liability was not made to take advantage of a scheme.

**1.9 Remunerative work**

(1) Subject to the following provisions of this regulation, a person shall be treated for the purposes of these Regulations as engaged in remunerative work if he is engaged, or, where his hours of work fluctuate, he is engaged on average, for not less than 16 hours a week, in work for which payment is made or which is done in expectation of payment.
(2) Subject to sub-paragraph (3), in determining the number of hours for which a person is engaged in work where his hours of work fluctuate, regard shall be had to the average of hours worked over—
(a) if there is a recognisable cycle of work, the period of one complete cycle (including, where the cycle involves periods in which the person does no work, those periods but disregarding any other absences);
(b) in any other case, the period of 5 weeks immediately prior to the date of claim, or such other length of time as may, in the particular case, enable the person's weekly average hours of work to be determined more accurately.
(3) Where, for the purposes of paragraph (2)(a), a person's recognisable cycle of work at a school, other educational establishment or other place of employment is one year and includes periods of school holidays or similar vacations during which he does not work, those periods and any other periods not forming part of such holidays or vacations during which he is not required to work shall be disregarded in establishing the average hours for which he is engaged in work.
(4) Where no recognisable cycle has been established in respect of a person's work, regard shall be had to the number of hours or, where those hours will fluctuate, the average of the hours, which he is expected to work in a week.
(5) A person shall be treated as engaged in remunerative work during any period for which he is absent from work referred to in paragraph (1) if the absence is either without good cause or by reason of a recognised, customary or other holiday.
(6) A person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance for more than 3 days in any reduction week will be treated as not being in remunerative work in that week.
(7) A person shall not be treated as engaged in remunerative work on any day on which the person is on maternity leave, paternity leave or adoption leave, or is absent from work because he is ill.
(8) A person shall not be treated as engaged in remunerative work on any day on which he is engaged in an activity in respect of which—
(a) a sports award has been made, or is to be made, to him; and
(b) no other payment is made or is expected to be made to him.

# PART 2. Prescribed classes of persons

## 2.1 Pensioners

(1) Pensioners are a class of person prescribed in accordance with paragraph 2(9)(b) of Schedule 1A to the 1992 Act and who must be included in a scheme.

## 2.2 Persons treated as not being in Great Britain

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

(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.

(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.

(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 or Article 6 of Council Directive 2004/38/EC;

[(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;

(ab) Article 45 of the Treaty on the functioning of the European Union (in a case where the person is seeking work in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland);] or

(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 (4A) of that regulation or Article 20 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).

(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 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;
[(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 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(**8**) (right of residence of a Croatian who is an “accession State national subject to worker authorisation”)”.

[(ha) in receipt of an income-based jobseeker's allowance and has a right to reside other than a right to reside falling within paragraph (4); 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”).]
(6) A person falls within this paragraph if the person is a Crown servant or member of Her Majesty's forces posted overseas.
(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.
(8) In this regulation—

“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; and “Her Majesty's forces” has the same meaning as in the Armed Forces Act 2006.

**2.3 Persons treated as being in Great Britain**

(1) A person who falls within paragraph (2) or (3) is to be treated as being in Great Britain, unless the person is to be treated as not in Great Britain under paragraph 2.2

(2)A person falls within this paragraph if the person is not in Great Britain in the capacity of being—

(a) an aircraft worker;

(b) a continental shelf worker who is in a designated area or a prescribed area;

(c) a Crown servant;

(d) a mariner; or

(e) a member of her Majesty’s forces.

(3) A person falls within this paragraph if—

(a) the person is a member of a couple, and the other member falls within paragraph (2); and

(b) is not in Great Britain by reason only of the fact that the person is living with the other member of the couple.

(4) In paragraph (2) above—

“aircraft worker” means a person who is employed under a contract of service either as a pilot, commander, navigator or other member of the crew of any aircraft, or in any other capacity on board any aircraft where—

(a) the employment in that other capacity is for the purposes of the aircraft or its crew or of any passengers or cargo or mail carried on that aircraft; and

(b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the aircraft is in flight;

“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 activity mentioned in section 11(2) of Petroleum Act 1998;

“Crown servant” means a person employed by or under the Crown in right of the United Kingdom;

“designated area” means any areas 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—

(c) the employment in that other 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

(d) 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 her voyage;

"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.

**2.4 Temporary absence from Great Britain**

(1) For the purposes of determining whether a person is to be treated as being in Great Britain, a person's temporary absence from Great Britain is disregarded—

(a) during the first month of the temporary absence if paragraph (2) applies; or

(b) during the first 6 months of the temporary absence if paragraph (3) applies.

(2) This paragraph applies where—

(a) the person was entitled to universal credit immediately before the beginning of the period of temporary absence; and

(b) the person has not been absent for more than 2 occasions in the previous 52 weeks, starting from the first day of the current temporary absence period.

(3) This paragraph applies where—

(a) the person was entitled to universal credit immediately before the beginning of the period of temporary absence; and

(b) the absence is solely in connection with—

(i) the treatment of the person for an illness or physical or mental disability by, or under the supervision of, a person appropriately qualified to carry out that treatment;

(ii) the person accompanying a person specified in paragraph (5) for the treatment of that specified person for an illness or physical or mental disability by, or under the supervision of, a professional appropriately qualified to carry out that treatment;

(iii) the person undergoing medically approved convalescence or care as a result of treatment for an illness or physical or mental disability, where the person had that illness or disability before leaving Great Britain.

(4) The period in paragraph (1)(a) must be extended by up to a further one month if—

(a) the temporary absence is in connection with the death of—

(i) a person specified in paragraph (5);

(ii) a close relative of the person, or a person specified in paragraph (5); and

(b) the Secretary of State considers that it would be unreasonable to expect the person to return to Great Britain within the first month.

(5) A person is specified in this paragraph where the person is—

(a) a member of a couple, the other member of that couple; or

(b) a child or qualifying young person for whom the person, or where the person is a member of a couple, the other member, is responsible.

(6) In this paragraph—

“appropriately qualified” means qualified to provide medical treatment, physiotherapy or a form of treatment which is similar to, or related to, either of those forms of treatment;
“medically approved” means certified by a medical practitioner

## 2.5 Persons subject to immigration control

(1) [Subject to paragraph (1A), 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.

(1A) 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 (1).
(2) “Person subject to immigration control” has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

# Part 3 Prescribed requirements for Council Tax Support Scheme for Pensioners

The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 contain certain requirements as to matters which must be included in a scheme in relation to pensioners. The following provisions are included in compliance with those requirements:-

The classes of pensioner described in paragraphs 3.1 to 3.3 below are entitled to a reduction under this scheme.

**Class A: pensioners whose income is no greater than the applicable amount**

**3.1** 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 3.4, 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 not entitled to a reduction under this scheme;
(e) whose income (if any) for the relevant week does not exceed his applicable amount calculated in accordance with paragraph 4 Schedule 2 of Council Tax Reduction Default Scheme Regulations 2012
(f) who has made an application for a reduction under this scheme.

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

**3.2-** 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 19, 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 not entitled to a reduction under this scheme;
(e) whose income for the relevant week is greater than his applicable amount calculated in accordance with paragraph 4 Schedule 2 of Council Tax Reduction Default Scheme Regulations 2012
(f) 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 6/7 per cent of the difference between his income for the relevant week and his applicable amount, and
(g) who has made an application for a reduction under this scheme.

**Class C: alternative maximum council tax reduction – pensioners**

**3.3** —(1) 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 19, 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 not entitled to a reduction under this scheme;
(e) who has made an application for a reduction under this scheme; and
(f) in relation to whom the condition in sub-paragraph (2) is met.

(2) The condition referred to in sub-paragraph (1)(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.

(3) Sub-paragraph (1) 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.

**Periods of absence from a dwelling**

**3.4** —(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.
(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;
(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, where he has entered the 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 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; and
(iii) that period is unlikely to exceed 13 weeks; and
(c) a period of absence 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;

# Council Tax Support scheme for Persons of Working Age.

## Part 4 Requirement to provide a National Insurance number

(1) The applicant and partner (if present) is required to state a national insurance number.
(2) This requirement shall not apply:
In the case of a child or young person in respect of whom Council Tax Support is claimed;

(b) To a person who–
is a person in respect of whom a claim for Council Tax Support is made;
is subject to immigration control as detailed in the Immigration and Asylum Act 1999,
is a person from abroad, or
that has not previously been allocated a national insurance number.

## Part 5 Applicable Amount (Living Allowance)

### 5.1 Applicable Amount

(1) Subject to paragraphs 5.2 and 5.3 an applicant's weekly applicable amount shall be the sum of the following amounts as may apply in his case:

(a) an amount in respect of himself or as a member of a couple if applicable determined in accordance with Appendix 1.

(b) an amount determined in respect of any child or young person who is a member of his family, in accordance with Appendix 1.

(c) if he is a member of a family of which at least one member is a child or young person an amount determined by the relevant family premium in accordance with Appendix 1,

(d) the amount of any other premiums which may be applicable to him in accordance these rules in accordance with Appendix 1 .

(e) the amount of any transitional addition which may be applicable to him as detailed in Appendix 1.
(2) The premiums and allowances specified in 5.1 will be uprated on the 1st April each year, in line with Consumer Prices Index rate for the month of September of preceding year.

## 5.2 Polygamous marriages

**1.** Where an applicant who is not a pensioner is a member of a polygamous marriage and does not have (alone or jointly with a party to a marriage) an award of universal credit, his weekly applicable amount shall be the sum of the following amounts as may apply in his case:

(a) the amount applicable to him and one of his partners determined as if he and that partner were a couple; determined in accordance with Appendix 1 part 1 and
(i) an amount equal to the difference between the amounts specified in Appendix 1 for a couple and a single person aged 25 or over, for each of his other partners.

(b) an amount determined in respect of any child or young person for whom he or a partner of his is responsible and who is a member of the same household; determined in accordance with Appendix 1, part 1
(c) if he or another partner of the polygamous marriage is responsible for a child or young person who is a member of the same household, the amount specified relating to the relevant family premium determined in accordance with Appendix 1 part 1.
(d) the amount of any other premiums which may be applicable to him determined in accordance with Appendix 1 part 2.

## 5.3 Applicable amount: persons who are not pensioners and have an award of universal credit

(1) Subject to paragraph (2), in determining the applicable amount for a week of an applicant -
(a) who has, or
(b) who (jointly with his partner) has, an award of universal credit, the authority must use the calculation or estimate of the maximum amount of the applicant, or the applicant and his partner jointly (as the case may be), subject to the adjustment described in sub-paragraph (3).
(2) In determining the applicable amount for a week of an applicant who is a member of a polygamous marriage, the fact that two people are husband and wife is to be disregarded if:
(a) one of them is a party to an earlier marriage that still subsists; and
(b) the other party to that earlier marriage is living in the same household.

(3) The adjustment referred to in sub-paragraph (1) is to multiply the maximum amount by 12 and divide the product by 52.
(4) In this paragraph “maximum amount” means the maximum amount calculated by the Secretary of State in accordance with section 8(2) of the Welfare Reform Act 2012.

## 5.4 Applicable amount: persons who have claimed Universal Credit but whose award has yet to be determined.

(1) Where an applicant has made a claim for universal credit and a calendar month has elapsed, without the Department for Work and Pension determining their award,

the authority will determine their council tax reduction in accordance with parts 6 to 19 of the scheme.

# Part 6 Income (General)

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

(1) The income and capital of an applicant's partner is to be treated as income and capital of the applicant, and shall be calculated or estimated in the following manner as for the applicant; and any reference to the "applicant" shall, except where the context otherwise requires, be construed for the purposes of the assessment of Council Tax Support, as if it were a reference to the partner of the applicant.

(2) Except where paragraph 5.3 applies, where an applicant or the partner of an applicant is married polygamously to two or more members of his household—

(a) The applicant shall be treated as possessing capital and income belonging to each such member; and

(b) The income and capital of that member shall be calculated in the same manner for the applicant.

(3) The income and capital of a child or young person shall not be treated as the income and capital of the applicant.

## 6.2 Circumstances in which capital and income of a non-dependant is to be treated as the applicant's

(1) Sub paragraph (2) applies where it appears to Ealing Council that a non-dependant and the applicant have entered into arrangements in order to take advantage of the council tax support scheme and the non-dependant has more capital and income than the applicant.

(2) Except where-

(a) the applicant is a pensioner and is on guarantee credit, or

(b) the applicant is not a pensioner and is on income support or an income-based jobseeker's allowance, or an income related employment & support allowance,

Ealing Council will treat the applicant, as possessing capital and income belonging to that non-dependant and, in such a case, shall disregard any capital and income which the applicant, does possess.

(3) Where an applicant, is treated as possessing capital and income belonging to a non-dependant under paragraph (2) the capital and income of that non-dependant shall be calculated in a like manner as for the applicant, in accordance with the "calculation of income section" and the "calculation of capital section" in this Council Tax Support scheme.

# Part 7 Income

## 7.1 Calculation of income on a weekly basis

(1) Subject to any disregard of changes in tax, contributions etc., and in line with any conditions of entitlement to council tax support, the income of an applicant, shall be calculated on a weekly basis—
(a) by estimating the amount which is likely to be his average weekly income, and
(b -
(c) by then deducting any qualifying child care charges (paragraph 7.2) from any earnings which form part of the average weekly income or, in case when the conditions in paragraph (2) are met, from applies, any of those earnings and tax credit or its replacement under Universal Credit rules, up to a maximum deduction in respect of the applicant' s family of whichever of the sums specified in paragraph (3) applies in his case.
(2) The conditions of this paragraph are that—
(a) the applicant's weekly earned income is less than the lower of either his qualifying child care charges or whichever of the deductions specified in paragraph (3) otherwise applies in his case; and
(b) that applicant, or, if he is a member of a couple either the applicant or his partner, is in receipt of either working tax credit or child tax credit or its replacement.
(3) The maximum deduction to which paragraph (1) (c) above refers shall be—
(a) Where the applicant's family includes only one child in respect of whom relevant child care charges are paid, £175.00 per week;
(b) where the applicant's family includes more than one child in respect of whom relevant child care charges are paid, £300 per week.

## 7.2 Treatment of child care charges

(1) This rule applies where an applicant, is incurring relevant qualifying child care charges and—

(a) is a lone parent and is engaged in remunerative work;

(b) is a member of a couple both of whom are engaged in remunerative work; or

(c) is a member of a couple where one member is engaged in remunerative work and the other—

(i)is incapacitated;

(ii)is an in-patient in hospital; or

(iii) is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence).

(2) For the purposes of paragraph (1) and subject to paragraph (4), a person to whom paragraph (3) applies shall be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he—

(a)is paid statutory sick pay;

(b)is paid short-term incapacity benefit at the lower rate.

(c)is paid income support or Employment Support Allowance on the grounds of incapacity for work or limited capacity for work as defined by the Department for Works and Pensions.

(d) is credited with earnings on the grounds of incapacity for work as defined by the Department for Works and Pensions.

(3) This paragraph applies to a person who was engaged in remunerative work immediately before—

(a) the first day of the period in respect of which he was first paid statutory sick pay, Employment Support Allowance or income support on the grounds of incapacity for work; or

(b) the first day of the period in respect of which earnings are credited, as the case may be.

(4) In a case to which paragraph (2)(c) or (d) applies, the period of 28 weeks begins on the day on which the person is first paid Income Support/Employment Support Allowance or it's replacement or on the first day of the period in respect of which earnings are credited, as the case may be.

(5) Relevant child care charges are those charges paid for childcare, by the applicant, for care to which paragraphs (6)(a), (6)(b) & (7) apply.

(6)(a) in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday; or

(6)(b) in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday.
(7) The charges are paid by the applicant, for care which is provided by one or more of the care providers listed in paragraph (8) and are not paid—
(a) for a child's compulsory education;
(b) by an applicant, to a partner or by a partner to an applicant, in respect of any child for whom either or any of them is responsible in accordance with paragraph 1.6.
(c) in respect of care provided by a relative of the child wholly or mainly in the child's home.
(8) The care to which paragraph (7) refers may be provided—
(a) out of school hours, by a school on school premises or by a local authority—
(i) for children who are not disabled in respect of the period beginning on their eighth birthday and ending on the day preceding the first Monday in September following their fifteenth birthday; or
(ii) for children who are disabled in respect of the period beginning on their eighth birthday and ending on the day preceding the first Monday in September following their sixteenth birthday; or
(b) by a child care provider approved in accordance with Tax Credit (new category of child care provider) Regulations 1999 under part 10 of the Children's Act 1989

(c) by persons registered by the local authority

(d) in schools or establishments which are exempted from registration
(e) persons registered under section 7 (1) of the Regulation of Care Act 2001 or local authorities registered under section 33(1) of the same act.
(f) by a person prescribed in regulations made in relation to section 12 (4) of the Tax Credits Act.
(g) by a person who is registered under chapter 2 or 3 of Part 3 of the Childcare Act 2006.

(h) by any of the schools mentioned in section 34 (2) of the Children's Act 2006 in circumstances where the requirements to register under Chapter 2 of Part 3 of that Act does not apply by virtue of section 34 (2) of that Act,

(i) by any of the schools mentioned in section 53(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of section 53(2) of that Act; or

(j) by any of the establishments mentioned in section 18(5) of the Childcare Act

2006 in circumstances where the care is not included in the meaning of “childcare” for the purposes of Part 1 and Part 3 of that Act by virtue of that subsection; or

(k) by a foster parent or kinship carer under the Fostering Services Regulations 2002, in relation to a child other than one whom the foster parent is fostering or kinship carer is looking after; or

(l) by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002 or

(m) by a person who is not a relative of the child wholly or mainly in the child’s home.

(9) In paragraphs (6) and (8)(a), “the first Monday in September” means the Monday which first occurs in the month of September, in any year

(10) Relevant child care charges shall be estimated over such period, not exceeding a year, as is appropriate in order that the average weekly charge may be estimated accurately having regard to information as to the amount of that charge provided by the child minder or person providing the care.

(11) For the purposes of paragraph (1)(c) the other member of a couple is incapacitated where—

(a) the applicant’s applicable amount includes a disability premium on account of the other member’s incapacity, or the support component or the work related activity component or placement in a work related activity group on account of his having limited capability for work;

(b) the applicant’s applicable amount would include a disability premium on account of the other member’s incapacity but for that other member being treated as capable of work by virtue of a determination made in accordance with regulations made under section 171E of the Act;

(b)(a) the applicant’s applicable amount would include the support component or the work-related activity component or placement in a work related activity group on account of the other member having limited capability for work but for that other member being treated as not having limited capability for work by virtue of a determination made in accordance with the Employment and Support Allowance Regulations;

(c) the applicant, (within the meaning of paragraph 1.1) 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;

(c)(a) the applicant (within the meaning of regulation1.1) 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 regulation or it's replacement, for a continuous period of 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 a continuous period;
(d) there is payable in respect of him one or more of the pensions or allowances—
(i) long-term incapacity benefit or short-term incapacity benefit at the higher rate under Schedule 4 to the Act;
(ii) attendance allowance under section 64 of the Act; or disability living allowance would be payable to that person but for— (i)a suspension of benefit in accordance with regulations made under section 113(2) of the SSCBA; or (ii)an abatement as a consequence of hospitalisation;

(iii) severe disablement allowance under section 68 of the Act;
(iv) disability living allowance under section 71 of the Act;
(v) personal independent payment;
(vi) an AFIP;
(vii) increase of disablement pension under section 104 of the Act;
(viii) a pension increase under a war pension scheme or an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii), (iv), (v) or (vii) above;
(ix) main phase employment and support allowance
(e) a pension or allowance to which head (vii, or (viii) of sub-paragraph (11)(d) above refers was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient,
(i) In this regulation a "patient" means a person (other than a person who is serving a sentence of imprisonment or detention in a young offender institution) who is regarded as receiving free in-patient treatment within the meaning of regulation 2(4) and (5) of the Social Security (Hospital In-Patients) Regulations 2005.
(f) an attendance allowance under section 64 of the SSCBA or disability living allowance under section 71 of that Act would be payable to that person but for -
(i) a suspension of benefit in accordance with regulations under section 113(2) of the SSCBA; or
(ii) an abatement as a consequence of hospitalisation;
(g) the daily living component of personal independence payment would be payable to that person but for a suspension of benefit in accordance with regulations under section 86 of the Welfare Reform Act 2012 (hospital in-patients);

(h) an AFIP would be payable to that person but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution

(i) paragraph (d), (e), (f) or (g) would apply to him if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland; or

(f) he has an invalid carriage or other vehicle provided to him by the Secretary of State or a clinical commissioning group under paragraph 9 of Schedule 1 to the National Health Service Act 2006 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health, Social Services and Public Safety in Northern Ireland under Article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972

(12) For the purposes of paragraph (11), once paragraph (11)(c) applies to the applicant, 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.

(12A) For the purposes of paragraph (11), once paragraph (11) (ca) applies to the applicant, if he then ceases, for a period of 84 days or less, to have, or to be treated as having, limited capability for work, that paragraph is, on his again having, or being treated as having, limited capability for work at the end of that period, immediately thereafter apply to him for so long as he has, or is treated as having, limited capability for work

(13) For the purposes of paragraphs (6) and (8)(a), a person is disabled if he is a person—

(a) in respect of whom disability living allowance is payable, or to whom the daily living component of personal independence payment has ceased to be payable solely because he is a patient;

(b) who is registered as blind under section 29 of the National Assistance Act 1948 or

(c) who ceased to be registered as blind in such a register within the period beginning 28 weeks before the first Monday in September following that person's fifteenth birthday and ending on the day preceding that person's sixteenth birthday.

(14) For the purposes of paragraph (1) a woman on maternity leave, paternity leave or adoption leave shall be treated as if she is engaged in remunerative work for the period specified in paragraph (15) ("the relevant period") provided that—

(a) in the week before the period of maternity leave, paternity leave or adoption leave began she was in remunerative work;
(b) the applicant is incurring relevant child care charges within the meaning of paragraph (5), and,
(c) she is entitled to either statutory maternity pay, statutory adoption pay or maternity allowance, or statutory paternity pay or qualifying support.
(15) For the purposes of paragraph (14) the relevant period shall begin on the day on which the person's maternity, paternity leave or adoption leave commences and shall end on—
(a) the date that leave ends;
(b) if no child care element of working tax credit or it's replacement is in payment on the date that entitlement to maternity allowance, or qualifying support, statutory maternity pay, statutory paternity pay or statutory adoption pay ends, the date that entitlement ends; or
(c) if a child care element of working tax credit or it's replacement is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay or statutory adoption pay ends, the date that entitlement to that award of the child care element ends, whichever occurs first.
(16) In paragraphs (14) and (15) —
(a) "qualifying support" means income support (or its replacement) to which that person is entitled under paragraph 14B of Schedule 1B to the IS regulations: and
(b) "child care element" of working tax credit means the element of working tax credit as defined by Tax Credits Act, section 12 (childcare elements).
(17) Rates for relevant childcare charges shall be aligned with Universal Credit when in force.

## 7.3 Average weekly earnings of employed earners

(1) Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings will be estimated using his earnings from that employment—
(a) over a period immediately before the benefit week in which the claim is made or treated as made and being a period of—
(i) 5 weeks, if they are paid weekly; or
(ii) 2 months, if they are paid monthly; or
(b) Whether or not sub paragraph (a)(i) applies where an applicant's earnings fluctuate, over such other period preceding the benefit week in which the claim is

made or treated as made, to enable his average weekly earnings to be estimated more accurately.

(2) Where the applicant has been in his employment for less than the period specified in (1)(a)(i) or (ii)

(a) his earnings will be estimated based upon any earnings so far received if they are likely to represent his average weekly earnings or upon his contract of employment or stated terms and later finalized when further proof is available.

(b) in any other case, Ealing Council shall require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the Ealing Council may require and the applicant's average weekly earnings shall be estimated by reference to the employer's estimate.

(3) Where the amount of an applicant's earnings changes during an award Ealing Council 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.

**7.4 Average weekly income other than earnings**

(1) An applicant's income which does not consist of earnings shall, except where paragraph (2) applies, 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; and nothing in this paragraph shall authorise Ealing Council to disregard any such income other than that specified in Appendix 3.

(2) The period over which any benefit under the benefit Acts is to be taken into account shall be the period in respect of which that benefit is payable.

**7.5 Calculation of average weekly income from tax credits or it's replacement**

(1) This paragraph applies where an applicant receives a tax credit or its replacement.

(2) Where this paragraph applies, the period over which a tax credit is to be taken into account shall be the period set out in paragraph (3).

(3) Where the installment in respect of which payment of a tax credit is made is—

(a) a daily installment, the period is 1 day, being the day in respect of which the installment is paid;

(b) a weekly installment, the period is 7 days, ending on the day on which the installment is due to be paid;

(c) a two weekly installment, the period is 14 days, commencing 6 days before the day on which the installment is due to be paid;

(d) a four weekly installment, the period is 28 days, ending on the day on which the installment is due to be paid.

(4) For the purposes of this paragraph “tax credit” means child tax credit or working tax credit or its replacement.

## 7.6 Calculation of weekly income

(1) for the purposes of the calculation of average weekly income from the earnings of employed earners, income other than earnings and 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 answer by 7.
(2) For the purposes of the calculation of self-employed earnings, 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 answer by 7.

## 7.7 Disregard of changes in tax, contributions etc

In calculating the applicant's income, the appropriate Council 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 social security 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 earnings exception in relation to Class 2 contributions);
(d) in the amount of tax payable as a result of an increase in the weekly rate of retirement pension or any addition to it or any graduated pension payable;
(e) in the maximum rate of child tax credit or working tax credit, or it's replacement, for a period not exceeding 30 benefit weeks beginning with the benefit week immediately following the date from which the change is effective.

## 7.8 Employed earners

(1) Subject to paragraph (2) earnings in the case of employment as an employed earner means any remuneration or profit derived from that employment and includes:

(a) any bonus or commission
(b) any payment in lieu of remuneration except for a periodic sum paid due to the termination of his employment due to redundancy
(c) any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only 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:
(i) travelling expenses incurred by the applicant between his home and 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;

(g) 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);

(gg) any payments or remuneration made under section 28, 34, 64, 68 or 70 of the Employment Right Act 1996 (right to guarantee payments, remuneration on suspension n medical or maternity grounds, complaints to employment tribunals)

(h) any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes);

(i) any statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay

(j) any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave or adoption leave or is absent from work because he is ill

(k) 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 Appendix 3.

(2) Earnings shall not include:

(a) any payment in kind except any non-cash vouchers

(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 applicant's participation in a service user group

(3) Paragraph (2)(a) shall not apply in respect of any non-cash voucher referred to in paragraph (1)(k)

## 7.9 Calculation of net earnings of employed earners

(1) The earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account, subject to paragraph 2, shall be taken into account as his net earnings.

(2) There shall be disregarded from an applicant's net earnings, any sum, where applicable, specified in paragraphs 1 to 17 of Appendix 3.

(3) For the purpose of paragraph (1), net earnings shall, except where paragraph (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; and

(ii) primary Class 1 contributions;

(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 (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, ordinary or additional 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.

(4) For the purposes of this scheme "qualifying contribution" means any sum which is payable periodically as a contribution towards a personal pension scheme.

(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 scheme 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.

(6) where the earnings of an applicant are estimated under sub-paragraph (b) of paragraph (2) of paragraph 7.3 (average weekly earnings of employed 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 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(a) (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 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.

## 7.10 income and capital where there is an award of universal credit

### Calculation of income and capital: persons who are not pensioners who have an award of universal credit

(1) In determining the income of an applicant—
(a) who has, or
(b) whose partner has, or
(c) who (jointly with his partner) has,

an award of universal credit the Council will, subject to the following provisions of this paragraph, use the calculation or estimate of the income of the applicant, or the applicant's partner, 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.

(2) The council must adjust the amount of the income referred to in sub-paragraph (1) by multiplying the amount by 12 and dividing the product by 52.
(3) The council may only adjust the amount of the income as adjusted in accordance with sub-paragraph (2) so far as necessary to take into account—
(a) the amount of the award of universal credit, determined in accordance with sub-paragraph (4);
(b) under 6.2 (circumstances in which income and capital of non-dependant is to be treated as applicant's), if the authority determines that the provision applies in the applicant's case;
(c) such further reduction (if any) as the authority thinks fit under section 13A(1)(c) of the 1992 Act (power of billing authority to reduce amount of council tax payable).
(4) The amount for the award of universal credit to be taken into account for the purposes of sub-paragraph (3)(a) is to be determined by multiplying the amount of the award of universal credit by 12 and dividing the product by 52.
(5) Paragraph 6.2 (income and capital of non-dependant to be treated as applicant's) applies for the purpose of determining any adjustments which fall to be made to the figure for income under sub-paragraph (3).
(6) In determining the capital of an applicant—
(a) who has, or
(b) who (jointly with his partner) has,
an award of universal credit, the authority must use the calculation or estimate of the capital 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, except where the council has evidence that a higher level of capital should apply. There is no entitlement to Council Tax Support for claimants who have £6,000 or more in capital and are receiving universal credit.

(7) Where a claimant or their partner has a change in the net income used to calculate their Council Tax Support award, of less than £10 per week, it will be ignored for the purposes of reassessing any Council Tax Support entitlement. This includes both increases and decreases in net income.

# Part 8 Self-employed earners

## 8.1 Self-employed earnings

(1) This rule applies for the purpose of calculating earned income that is not employed earnings and is income from a trade, profession or vocation ("self-employed earnings").

(2) The net profits of the trade profession or vocation in respect of an assessment period are the actual receipts in that period less any deductions for purchase of stock less any expenses specified in rule 8.2.

(3) A person's self-employed earnings in respect of an assessment period are to be calculated by taking the amount of the net profits (or, in the case of a partnership, the person's share of those profits) of the trade profession or vocation and deducting from that amount—

(a) any payment made to HMRC in the assessment period in respect of the trade, profession or vocation by way of—

(i) Class 2 contributions deemed payable to HMRC or any Class 4 contributions payable, and

(ii) Income tax; and

(b) 50% of any contributions made by the person in the assessment period to a personal pension scheme (unless a deduction has been made in respect of those contributions in calculating a person's employed earnings).

(4) The receipts referred to in paragraph (2) include receipts in kind and any refund or repayment of income tax, value added tax or national insurance contributions relating to the trade profession or vocation.

## 8.2 Permitted expenses

(1) The expenses allowed in the calculation of self-employed earnings are the amounts paid in the assessment period for expenses that have been wholly and exclusively incurred for purposes of that trade profession or vocation, excluding any expenses that were incurred unreasonably. Where an expense includes personal use, that expense will be proportioned accordingly.

(2) The expenses that may be deducted include—
(a) regular costs, such as rent of business premises or wages for staff employed by the applicant;
(b) utilities, phone and travel costs solely for business use;
(c) expenditure on equipment, tools, vehicles or other assets, only where solely for business use, excluding travel to and from a regular place of work.
(d) Any other reasonable business cost.
(3) Expenses deducted in accordance with paragraph (2) may include value added tax.

(4) No deduction may be made -for the purchase or use of a vehicle (except where this a required to carry out the business) or the use of accommodation occupied by a person as their home;

(5) No deduction may be made for—

(a) the depreciation of any capital asset;
(b)expenditure on non-depreciating assets (including property, shares or other assets to be held for investment purposes);
(c) any loss incurred in respect of a previous assessment period;
(d) payments in relation to a loan taken out for the purposes of the trade profession or vocation, including repayment of capital or payment of interest;
(e) expenses for business entertainment;
(f) any debt.

**8.2a Information and reporting**

(1) In the case of a person with employed earnings whose employer is required to report to HMRC under the PAYE Regulations, the information on which the earnings are calculated is the information provided in accordance with those Regulations.

**8.3 Gainful self-employment**

(1) An applicant is in gainful self-employment where Ealing Council has determined that—
(a) the applicant is carrying on a trade, profession or vocation as their main employment;
(b) their earnings from that trade, profession or vocation are self-employed earnings;
(c) the trade, profession or vocation is organised, developed, regular and carried out in expectation of profit;
(d) the applicant is taking active steps to increase their earnings from that employment.

**8.4 Minimum income floor**

(1) Where, in any assessment period, an applicant is in gainful self-employment and their earned income in respect of that period is below £241.57 per week, the applicant is assumed to have earned income equal to that amount.
(2) If applicant is a lone parent with a child under 16 and their earned income in respect of the assessment period is below £120.00 per week the applicant is assumed to have earned income equal to that amount.
(3) Where both claimant and partner are self-employed and have responsibility for children under 16, and their income is below £241.57 per week and £120.00 per week respectively, the claimant is assumed to have earnings of £241.57 per week and partner is assumed to have earnings of £120.00 per week

(4) Paragraph (1) and (2) do not apply where the assessment period falls within a start-up period.

## 8.5 Start-up period

(1) A “start-up period” is a period of up to 12 months during which the applicant first commenced gainful self-employment, in the 12 months preceding the beginning of that assessment period.

(2) No start-up period may be applied in relation to an applicant where a start-up period has previously been applied in the last 5 years, whether in relation to the current award or any previous award.

(3) Ealing Council may terminate a start-up period at any time if the person is no longer in gainful self-employment.

## 8.6 Evidence and information

For the purposes of determining whether an applicant is in gainful self-employment or meets the conditions of self-employment, Ealing Council may require the applicant to provide such evidence or information as is reasonably required to determine those questions and to attend at the council office to be interviewed in order to establish this income.

All evidence requirements for a person who has Income from self-employment will be used to establish that the applicant’s business is genuine and effective.

The minimum self-employed income figure to be used in the Council Tax Support calculation will be aligned with the national minimum wage on 1 April each year.

## 8.7. Calculation of earnings of self-employed earners

(1) Where the earnings of an applicant consist of earnings from employment as a self-employed earner, the weekly amount of his earnings will be determined by reference to his average weekly earnings from that employment—
(a) over a period of one year; or
(b) where the applicant has completed less than one year in that employment or there has been a change which is likely to affect the normal pattern of business, over such other period (“computation period”) as may, in the particular case, enable the weekly amount of his earnings to be determined more accurately.

(2) For the purposes of determining the weekly amount of earnings of an applicant to whom sub-paragraph (1)(b) applies, his earnings over the computation period will be divided by the number equal to the number of days in that period and the product will be multiplied by 7.

The period over which the weekly amount of an applicant’s earnings is calculated in accordance with this paragraph will be his assessment period.

## 8.8 Self employed child minders

(1) 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—

(a) an amount in respect of—

(i) income tax; and

(ii) social security contributions payable under the Act,

calculated in accordance with paragraph 8.1 (deduction of tax and contributions for self-employed earners); and

(b)one-half of the amount calculated in accordance with point (2) in respect of any qualifying premium.

(2) In this section, “qualifying premium” means any premium which is payable periodically in respect of a retirement annuity contract or a personal pension scheme and is so payable on or after the date of claim.

# Part 9 Other Income

## 9.1 Other Income

(1) Other income is any other income of the applicant, which is not earned and shall be his gross income and any capital treated as income subject to following provisions

(a) If any state benefits is subject to a deduction for recovery purposes the amount to be taken into account will be the gross payable

(b) If you or your partner is receiving Employment Support Allowance (contribution based) and it has been reduced the amount taken into account will be the non-reduced amount

(c) Where a award of Working Tax or Child Tax credit is subject to a deduction due to overpayment recovery from a previous year the amount to be taken into account will be the actual award less the amount of the overpayment

(d) (Tax year means period beginning 6th April in one year and ending 5th April the following year)

## 9.2 Capital treated as Income

(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 Part 10 is equal to or exceeds £6,000, be treated as income.

(2) Any annuity received will be treated as income

(3) Any other earnings other than payment of income will be treated as

(4)Any personal injury payments will be treated as income where they are received periodically.

## 9.3 Notional Income

(1) An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement to housing benefit or increasing the amount of that benefit.

(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 15 (1) of Appendix 4 (disregard of compensation for personal injuries which is administered by the Court) refers;

(e) any sum to which paragraph 42(2)(a) of Appendix 6 refers

(f) rehabilitation allowance made under section 2 of the 1973 Act;

(g) child tax credit

(h) working tax credit

(i) any some to which sub paragraph 13 applies

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.

(3) Where a person, has reached state pension credit age, is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, or is a party to, or a person deriving entitlement to a pension under, a retirement annuity contract, and—

(a) in the case of a personal pension scheme, he fails to purchase an annuity with the funds available in that scheme where—

(i) he defers, in whole or in part, the payment of any income which would have been payable to him by his pension fund holder;

(ii) he fails to take any necessary action to secure that the whole of any income which would be payable to him by his pension fund holder upon his applying for it, is so paid; or

(iii) income withdrawal is not available to him under that scheme; or

(b) in the case of a retirement annuity contract, he fails to purchase an annuity with the funds available under that contract,

that amount of any income foregone shall be treated as possessed by him, but only from the date on which it could be expected to be acquired were an application for it to be made.

(4) The amount of any income foregone in a case to which either head (3)(a)(i) or (ii) applies shall be the maximum amount of income which may be withdrawn from the fund and shall be determined by Ealing Council which shall take account of information provided by the pension fund holder in accordance with evidence and information required by the Council

(5) The amount of any income foregone in a case to which either head (3)(a)(iii) or sub-paragraph (3)(b) applies shall be the income that the applicant could have received without purchasing an annuity had the funds held under the relevant personal pension scheme or retirement annuity contract been held under a personal pension scheme where income withdrawal was available and shall be determined in the manner specified in paragraph (4).

(6) Any payment of income, other than a payment of income specified in paragraph (7), 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 or is a pension or other periodical payment made under a personal pension scheme, 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.

(7) Paragraph (6) shall not apply in respect of a payment of income made—

(a) as specified in Appendix 5

(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 or in the Intense Activity Period for 50 plus; or

(iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations;

(v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;

d) in respect of a person's participation in the Work for Your Benefit Pilot Scheme;

(e) in respect of a person's 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 or in respect of a pension or other periodical payment made under a personal pension scheme where—

(i)a bankruptcy order has been made in respect of the person in respect of whom the payment has been made

(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.

(8) Where an applicant is in receipt of any benefit 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, Ealing Council 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 Ealing Council shall select to apply in its area, to the date on which the altered rate is to take effect.

(9) Subject to paragraph (10), where—

(a) an 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,

Ealing Council shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the Council that the means of that person are insufficient for him to pay or to pay more for the service.

(10) Paragraph (9) shall not apply—

(a)to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if Ealing Council 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 employment or training programmes in accordance with Jobseeker's Allowance Regulations or their replacement under Universal Credit regulation

(ii) and at the same time is receiving Jobseeker's allowance payment or its replacement under Universal Credit Regulations

(11) Where an applicant is treated as possessing any income under any of paragraphs (1) to (8), the foregoing provisions of this Part shall apply for the purposes of calculating the amount of that income as if a payment had actually been made and as if it were actual income which he does possess.

(12) Where an applicant is treated as possessing any earnings under paragraph (9) the foregoing provisions of this Part 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 except that paragraph (3) of paragraph 7.9 (calculation of net earnings of employed earners) shall not apply 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 basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 35 to 37 of the Income Tax Act 2007 (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 of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph is to 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 payable by the applicant by way of a contribution towards an occupational or personal pension scheme.

(13) Sub-paragraphs (1), (2), (6) and (9) do 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.

# Part 10 Capital

## 10.1 Capital limit

- There will be no entitlement to Council Tax Support if a person's capital is equal to or exceeds £6,000.

## 10.2 Disregard of capital of child and young person

(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.

## 10.3 Income treated as capital

(1) Any bounty derived from employment to which Appendix 3 applies and paid at intervals of at least one year shall be treated as capital.
(2) Any amount by way of a refund of income tax deducted from profits or profit chargeable to income tax under Schedule D or E (shall be treated as capital.
(3) Any holiday pay which is not earnings shall be treated as capital.
(4) Except any income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28 of Appendix 6, any income derived from capital shall be treated as capital from the date it is normally due to be credited to the applicant's account.
(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.
(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 the Trusts, the Fund, the Eileen Trust, the Independent Living Funds, Scottish Infected Blood Support Scheme or the London Bombings Charitable Relief Fund, shall be treated as capital.
(7) 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, shall be treated as capital.
(8) Any arrears which are paid to an applicant as a lump sum shall be treated as capital.
(9) Any arrears of working tax credit or child tax credit shall be treated as capital.

## 10.4 Calculation of capital in the United Kingdom

(1) Capital which an applicant possesses in the United Kingdom shall be calculated—

(a) except in a case to which sub-paragraph (b) applies, at its current market or surrender value less—
(i) where there would be expenses attributable to sale, 10 per cent.; and
(ii) the amount of any mortgage secured on it;

(b) in the case of National Savings Certificate-

(i)if purchased from an issue the sale of which ceased before 1st July last preceding the date on which the claim is made or treated as made, or the date of any subsequent revision or supersession, at the price which it would have realised on that 1st July, had it been purchased on the last day of that issue;
(ii) in any other case, at its purchase price.

**10.5 Calculation of capital in the United Kingdom**

(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 any amount of any mortgage or any amount of loans secured on it.

**10.6 Notional capital**

(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 :
(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 Appendix 6; or
(d) a personal pension scheme or retirement annuity contract; or the Board of Pension Protection Fund
e ) any sum to which paragraph 47(1)(a) and 48(a) of Appendix 6 (disregard of compensation for personal injuries which is administered by the Court) refers; or
(f) child tax credit or its replacement; or
(g)working tax credit or its replacement,
(h) 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.

(3) Any payment of capital, other than a payment of capital specified in paragraph (4), made—

(a) to a third party in respect of a single applicant or a member of the family shall, where that payment is a payment of an occupational pension or payment made by the Board of Pension Protection Fund or is a pension or other periodical payment made under a personal pension scheme, be treated as possessed by the applicant or family member.

(b) to a third party in respect of a single applicant or family member shall, where it is not a payment referred to in sub-paragraph (a), be treated as possessed by that single applicant or family member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or is used for any council tax or water charges for which that applicant liable;

(c) to a single applicant or a member of the family shall be treated as possessed by that single applicant to the extent that it is kept or used by him.

(4) Paragraph (3) shall not apply in respect of a payment of capital made—

(a) under any payments specified in Appendix 5

(*b)* the applicant's participation in employment or training programmes in accordance with Jobseeker's Allowance Regulations or their replacement under Universal Credit regulation

(i) and at the same time receiving Jobseeker's allowance payment or its replacement under Universal Credit Regulations

(c) under an occupational pension or the Board of the Pension Protection scheme or in respect of a pension or other periodical payment made under a personal pension scheme where—

(i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made,

(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) does not possess, or is not treated as possessing, any other income apart from that payment.

(5) Where an applicant stands in relation to a company in a position similar 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 be disregarded; and

(b) he shall, subject to paragraph (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.
(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 (5) shall be disregarded.
(7) Where an applicant is treated as possessing capital under any of paragraphs (1) to (3) 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.

**10.7 Capital jointly held**

Except where an applicant possesses capital which is disregarded under the notional capital rule 10.6(5) where an applicant and one or more persons are beneficially entitled to any capital assets they shall be treated as if each of them were entitled in possession to the whole beneficial interest therein in an equal share of that capital and the previous provisions of this section should apply for the purpose of the calculating the amount of the capital which the applicant is treated as possessing.

# Part 11 Amount Of Council Tax Reduction

## 11.1 Class 4-Qualifying Conditions
## Non vulnerable persons who are in receipt of a passported benefit.

The individual must:

- Be a working age person who has not attained the qualifying age for state pension credit;
- Have made a claim for Council Tax Support;
- Who, subject to part 17, is not absent from the dwelling throughout the day
- Who does not fall within a class of a person not entitled to a reduction under this scheme
- In respect of whom a maximum council tax reduction amount can be calculated
- Be liable to pay council tax in respect of a dwelling in which they are resident;
- Not have capital savings equal to or over £6,000
- Be a person in receipt of a passported benefit such as; Income Support, Jobseeker's allowance (Income Based), Income related Employment Support Allowance or their replacements under Universal Credit provisions.
- Not be a single parent who has a child in their household under 5 years old;
- Not be in receipt of a disability benefit, disability premium, severe disability premium, enhanced disability premium, disabled child premium, carers allowance or carers allowance premium or have an underlying entitlement to one of the aforementioned premiums as defined in Council Tax Support Appendix 1.

Class 4 reduction

If a person matches the class 4 criteria above, then a maximum discount of 75% of Council Tax liability applies.

**11.2 Class 5 Qualifying Conditions**
**Vulnerable persons who are also in receipt of a passported benefit.**

The individual must:

- Be a working age person who has not have attained the qualifying age for state pension credit;
- Have made a claim for Council Tax Support;
- Who, subject to part 17 , is not absent from the dwelling throughout the day
- Who does not fall within a class of a person not entitled to a reduction under this scheme
- In respect of whom a maximum council tax reduction amount can be calculated
- Be liable to pay council tax in respect of a dwelling in which they are resident;
- Not have capital savings equal to or more than £6,000
- Be a person in receipt of a passported benefit such as; Income Support, Jobseeker's allowance (Income Based), Income related Employment Support Allowance or their replacements under Universal Credit provisions.
- Be a lone parent with a child in the household under 5 years old; or
- Be a person who is in receipt of a disability benefit, disability premium, severe disability premium, enhanced disability premium, disabled child premium, carers allowance or carers allowance premium or have an underlying entitlement to one of the aforementioned premiums as defined in Council Tax Support Appendix 1.
- Be a care leaver who has not attained the age of 25 years and has ceased to be the subject of a care order made pursuant to section 31(1)(a) of the Children Act 1989.

Class 5 reduction

If a person matches the class 5 criteria above, then a maximum discount of 100% of your Council Tax liability applies.

**11.3 Class 6. Qualifying Conditions**
**Not a vulnerable person, who is not in receipt of a passported benefit.**

The individual must:

- Be a working age person who has not have attained the qualifying age for state pension credit;
- Have made a claim for Council Tax Support;
- Who, subject to paragraph 17, is not absent from the dwelling throughout the day
- Who does not fall within a class of a person not entitled to a reduction under this scheme
- In respect of whom a maximum council tax reduction amount can be calculated
- Be liable to pay council tax in respect of a dwelling in which they are resident;
- Not have capital savings equal to or more than £6,000
- Not be a lone parent of a child under the age of 5 years old; or
- Not be in receipt of a disability benefit, disability premium, severe disability premium, enhanced disability premium, disabled child premium, carers allowance or carers allowance premium or have an underlying entitlement to one of the aforementioned premiums as defined in Council Tax Support Appendix 1.
- Not be in receipt of a passported benefit such as Income Support, Jobseeker's allowance (Income Based), Income related Employment Support Allowance or their replacements under Universal Credit provisions

Class 6 reduction

If a person matches the class 6 criteria above, then a maximum discount of 75% applies where their income is less than their living allowance; however if income exceeds the living allowance then a reduction of 20% of excess income is applied to 75% of your Council Tax liability.

A = Living Allowance
B = Calculated Net Income
B – A = C (which is termed "excess income")

D = 75% Council Tax liability
D – 20% of C = Council Tax Support entitlement

## 11.4 Class 7 Qualifying Conditions
## Vulnerable persons not in receipt of a passported benefit.

The individual must:

- Be a working age person who has not attained the qualifying age for state pension credit;
- Have made a claim for Council Tax Support;
- Who, subject to paragraph 17, is not absent from the dwelling throughout the day
- Who does not fall within a class of a person not entitled to a reduction under this scheme
- In respect of whom a maximum council tax reduction amount can be calculated
- Be liable to pay council tax in respect of a dwelling in which they are resident;
- Not have capital savings equal to or more than £6,000
- Be a person who is not in receipt of a passported benefit such as; Income Support, Jobseeker's allowance (Income Based), Income related Employment Support Allowance or their replacement.
- Be a person who is in receipt of a disability benefit, disability premium, severe disability premium, enhanced disability premium, disabled child premium, carers allowance or carers allowance premium or have an underlying entitlement to one of the aforementioned premiums as defined in Council Tax Support Appendix 1 or
- Be a lone parent with a child in their household aged less than 5 years old.
- Be in receipt of Universal Credit which includes one of the following elements: limited capability for work, limited capability for work related activity, disabled child or carer.

Class 7 reduction

If a person matches the class 7 criteria above, then a maximum discount of 100% applies where their income is less than their living allowance; however if income exceeds the living allowance then a reduction of 20% of excess income is applied to 100% of your Council Tax liability.

A = Living Allowance
B = Calculated Net Income
B – A = C (which is termed "excess income")

D = 100% Council Tax liability
D – 20% of C = Council Tax Support entitlement

**11.5 Class 8 Qualifying Conditions**

**Non vulnerable persons who are in receipt of Jobseeker's allowance for a period exceeding 12 calendar months. Not applicable from 01/04/2016**

**11.6 Non-Dependant deductions for all classes**

Once the reduction award is calculated, it will continue to be subject to a downward adjustment to take account of non-dependant adults that normally reside in the dwelling who would be expected to contribute to council tax. Deductions for such non-dependant adults will be calculated as defined in the Council Tax Support rules, with differing prescribed amounts being deducted according to individual circumstances, and with exceptions applying.

# Part 12 Changes of circumstances and increases for exceptional circumstances

## 12.1 Date on which entitlement is to begin

(1) Other than in the circumstances stated in paragraph (2), any person who makes a claim for council tax support and who is entitled to that support will be entitled from the Monday following the date on which their claim is made or treated as made.

(2) Where a person is entitled to council tax support and becomes liable for the first time for a Council Tax charge in the borough of Ealing, and they reside in that home, they will be entitled from the week in which their claim is made or is treated as made.

# Part 13 Claims

## 13.1 Who May claim (prescribed by regulation)

(1) In the case of a couple or members of a polygamous marriage an application shall be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the Council determines.
(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 apply, 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.

(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 Council 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 this scheme and to receive and deal on his behalf with any sums payable to him.

(4) Where the Council has made an appointment under sub-paragraph (3) or treated a person as an appointee under sub-paragraph (5)—
(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 Council of his intention to do so;
(c) any such appointment shall terminate when the Council is notified of the appointment of a person mentioned in sub-paragraph (2).

(5) 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 Council may if that person agrees, treat him as if he had been appointed by them under sub-paragraph (3).
(6) Anything required by the Council'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 Council for any sum paid.

**13.2 Time and manner in which claims are to be made at Ealing Council, DWP office or other Designated office (prescribed by regulation)**

An application may be made—
(a) in writing,
(b) by means of an electronic communication in accordance with Part 4 of Schedule 7 to the prescribed regulations
(c) (Where the Council publishes a telephone number for the purpose of receiving such applications) by telephone.

An application which is made in writing must be made to the offices of the Council on a properly completed form.

(2) The form will be provided free of charge by the Council for the purpose.

(3) Where an application received by the Council is defective because—
(a) it was made on the form supplied for the purpose but that form is not accepted by the Council as being properly completed; or
(b) it was made in writing but not on the form approved for the purpose and the Council 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 Council 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.

(4) Where an application made in writing is defective because—
(a) the form provided by the Council has not been properly completed; or
(b) if it is made in writing, but not on the form provided by the Council, and the Council does not consider the application as being in a written form which is sufficient in the circumstances of the case,

the Council may request the applicant to complete the defective application or (as the case may be) supply the applicant with the form to complete or request further information or evidence.
(5) An application made on a form provided by the Council is properly completed if completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.

(6) If an application made by electronic communication is defective the Council will provide the person making the application with an opportunity to correct the defect.

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

(8). In a particular case the Council 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 Council.

(9) If an application made by telephone is defective the Council will provide the person making the application with an opportunity to correct the defect.

(10) An application made by telephone is defective if the applicant does not provide all the information the Council requests during the telephone call.

**13.3 The date on which a claim is made at Ealing Council, DWP office or other Designated office**

1) Subject to sub-paragraph (7), the date on which an application is made is—
(a) in a case where—
(i) an award of state pension credit which comprises a guarantee credit has been made to the applicant or his partner, and
(ii) the application for a reduction is made within one month of the date on which the claim for that state pension credit which comprises a guarantee credit was received at the appropriate DWP office,
the first day of entitlement to state pension credit which comprises a guarantee credit arising from that claim;
(b) in a case where—
(i) an applicant or his partner is a person in receipt of a guarantee credit,
(ii) the applicant becomes liable for the first time to pay council tax in respect of the dwelling he occupies as his home, and
(iii) the application is received at the designated office within one month of the date of the change, the date on which the change takes place;
(c) 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 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;
(d) 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 month of the date of the change,
the date on which the change takes place;
(e) 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 an authority's scheme, and
(ii) the applicant makes an application for a reduction under that scheme within one month of the date of the death or the separation,
the date of the death or separation;
(f) except where paragraph (a), (b) or (e) is satisfied, in a case where a properly completed application is received within one month (or such longer period as an 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;
(g) in any other case, the date on which an application is received at the designated office.
(2) For the purposes only of sub-paragraph (1)(c) 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.
(3) Where the defect referred to in paragraph 7 of Schedule 7 (CTR (Prescribed Requirements) (applications by telephone)—
(a) is corrected within one 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 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.
(4) An authority must 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.
(5) The conditions are that—
(a)where paragraph 4(a) of Schedule 7 (CTR (Prescribed Requirements) (incomplete form) applies, the authority receives at its designated office the properly completed application or the information requested to complete it or the evidence within one month of the request, or such longer period as the authority may consider reasonable; or
(b) where paragraph 4(b) of Schedule 7 (CTR (Prescribed Requirements) (application not on approved form or further information requested by authority) applies—
(i) the approved form sent to the applicant is received at the designated office properly completed within one month of it having been sent to him; or, as the case may be,
(ii) the applicant supplies whatever information or evidence was requested under paragraph 4 of that Schedule within one 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 designated office the properly completed application or the information requested to complete it within one month of the request or within such longer period as the authority considers reasonable.
(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 an 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.
(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 an 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.
(8) In this paragraph "appropriate DWP office" means an office of the Department for Work and Pensions dealing with state pension credit or an office which is normally open to the public for the receipt of claims of income support, a job seekers allowance or an employment and support allowance.

**13.4 Evidence and Information**

(1) Subject to sub-paragraph (2), a person who makes an application, or a person to whom a reduction under the Council's scheme has been awarded, shall 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 the Council in order to determine that person's entitlement to, or continuing entitlement to a reduction under its scheme and shall do so within one month of the Council requiring him to do so or such longer period as the Council may consider reasonable.
(2) 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 (4) applies.
(3) Where a request is made under sub-paragraph (1), the Council shall—
(a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty under paragraph 9 (duty to notify change of circumstances) to notify the Council off 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 is to be notified.

(4) If the person is a pensioner, 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 Scottish Infected Blood Support Scheme, or the London Bombings Relief Charitable Fund; the Independent Living Fund

(5) Where an applicant or a person to whom a reduction under the Council'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 shall where the Council 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.

(6) Where the pension fund holder receives from the Council a request for details concerning a personal pension scheme relating to a person or any partner to whom sub-paragraph (5) refers, the pension fund holder shall provide the Council with any information to which sub-paragraph (7) refers.

(7) The information to which this sub-paragraph refers is—
(a) where the purchase of an annuity under a personal pension scheme has been deferred, the amount of any income which is being withdrawn from the personal pension scheme;
(b) in the case of—
(i) a personal pension scheme where income withdrawal is available, the maximum amount of income which may be withdrawn from the scheme; or
(ii) a personal pension scheme where income withdrawal is not available, the maximum amount of income which might be withdrawn from the fund if the fund were held under a personal pension scheme where income withdrawal was available, calculated by or on behalf of the pension fund holder by means of tables prepared from time to time by the Government Actuary which are appropriate for this purpose.

## 13.4A Cases where a relevant authority may suspend

**1.** (1) The council may suspend, in whole or in part—
(a) any reduction (by way of council tax reduction) in the amount that a person is or will become liable to pay in respect of council tax, in the circumstances prescribed in subparagraph (2 ).

(2) The prescribed circumstances are where—
(a) it appears to the relevant to the council that an issue arises whether—

(i) the conditions for entitlement to council tax reduction are or were fulfilled; or
(ii) a decision as to an award of such a reduction should be revised;
(b) an appeal is pending against—
(i) a decision of a valuation tribunal, a high court or a court; or
(ii) a decision given by a court in a different case, and it appears to the relevant authority that if the appeal were to be determined in a particular way an issue would arise whether the award of council tax reduction in the case itself ought to be revised or superseded; or
(c) an issue arises whether an excess payment of council tax reduction in accordance with this scheme has occurred.

(3) A reduction is to be regarded as suspended for the purposes of this scheme once a letter is sent to the applicant notifying them it is suspended.

**Making or restoring of payments or reductions suspended**

**2**. (1) Subject to sub-paragraph (2), the prescribed circumstances for the purposes of this reduction scheme (the subsequent making, or restoring, of any or all of the payments or reductions so suspended) are–
(a) in a case to which paragraph 13.4A1(2)(a) applies, where the council is satisfied that the reduction so suspended is properly payable and no outstanding issues remain to be resolved;
(b) in a case to which paragraph 13.4A1(2)(b) applies, an appeal is no longer pending and the reduction suspended remains payable following the determination of that appeal.
(2) Where any of the circumstances in subparagraph (1) is satisfied, the council shall, so far as practicable, make the payment, or as the case may be, restore the reduction within 14 days of the decision to make or restore that payment or reduction.

**Suspension for failure to furnish information etc.**

**3**. (1) The council may suspend in whole or in part–
(a) any payment of council tax reduction;
(b) any reduction (by way of council tax reduction) in the amount that a person is or will become liable to pay in respect of council tax, in relation to persons who fail to comply with the information requirements as defined in paragraph 13.4 (Evidence and Information).
(2) For the purposes of this sub-paragraph the prescribed persons are–
(a) a person in respect of whom a reduction has been suspended under paragraph 13.4A1 (cases where a relevant authority may suspend);
(b) a person who has made an application for a reduction of the relevant authority to be revised or superseded;
(c) a person in respect of whom a question has arisen in connection with his award of reduction and who fails to comply with the requirement under paragraph 13.4 (Evidence and Information) to furnish information or evidence needed for a determination whether a decision on an award should be revised under paragraph 13.4A1(2)(a)(ii)
(3) The relevant authority shall notify any person to whom sub-paragraph (2) refers of the requirements.

(4) A person to whom sub-paragraph (2) refers must–
(a) furnish the information or evidence needed within a period of–
(i) one month beginning with the date on which the notification under sub-paragraph (3) was sent to him; or
(ii) such longer period as the relevant authority considers necessary in order to enable him to comply with the requirement; or
(b) satisfy the relevant authority within the period provided for in sub-paragraph (4)(a) that–
(i) the information or evidence so required does not exist; or
(ii) it is not possible for him to obtain the information or evidence so required.
(5) Where a person satisfies the requirements in sub-paragraph (4), the relevant authority shall, so far as practicable, make, or as the case may be restore, the payment within 14 days of the decision to make or restore that payment.

**Termination in cases of a failure to furnish information**

**4**. (1) An applicant in respect of whom payment of a reduction has been suspended–
(a) under paragraph 13.4A1 (cases where a relevant authority may suspend) and who subsequently fails to comply with an information requirement; or
(b) under paragraph 13.4A3 (suspension for failure to furnish information etc.) for failing to comply with such a requirement, shall cease to be entitled to the benefit from the date on which the payments or reduction were so suspended, or such earlier date on which entitlement to reduction ceases.
(2) Sub-paragraph (1) does not apply–
(a) subject to sub-paragraph (b), before the end of the period under paragraph13.4A 3(4) of this part for the provision of information
(b) where payment of a reduction has been suspended in part under paragraph 13.4A1 or paragraph 13.4A3.

**13.4B Recording and holding information:**

Ealing council which obtains relevant information or to whom such information is supplied shall—

(a) (a)make a record of such information; and

(b) (b)hold that information, whether as supplied or obtained or as recorded.

.
**13.5 Amendments and withdrawal of claim *(prescribed by regulation)***

.
(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 offices of the Council.

(2) Where the application was made by telephone in accordance with paragraph 13.2 , the amendment may also be made by telephone.

(3) Any application amended in accordance with sub-paragraph (1) or (2) will be treated as if it had been amended in the first instance.

(4) A person who has made an application may withdraw it at any time before a decision has been made on it by notice to the offices of the Council.

(5) Where the application was made by telephone in accordance with paragraph 13.2, the withdrawal may also be made by telephone.

(6) Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) shall have effect when it is received.

**13.6 Duty to notify changes of circumstances (prescribed by regulation)**

(1) Subject to sub-paragraphs (2), (5) and (6), if at any time between the making of an application to the Council and a decision being made on it there is a change of circumstances which the applicant (or any person acting on his behalf) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under the Council's scheme, that person is under a duty to notify that change of circumstances by giving notice to the Council —
(a) in writing; or
(b) by telephone—
(i) where the Council publishes a telephone number for that purpose or for the purposes of paragraph 13.2 unless the Council 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 Council determines that notice may be given by telephone; or
(c) by any other means which the Council agrees to accept in any particular case.

(2) The duty imposed on a person by sub-paragraph (1) does not extend to notifying changes in—
(a) the amount of a council tax payable to the Council;
(b) the age of the applicant or that of any member of his family;
(c) in the case of an applicant on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, or who has an award of universal credit, in circumstances which affect the amount of income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit but not the amount of the reduction under this scheme to which he is entitled, other than the cessation of that entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or universal credit.

(3) Notwithstanding sub-paragraph (2)(b) or (c) an applicant is required by sub-paragraph (1) to notify the Council 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 ceases to be a child or young person.

(4) The duty imposed on a person by sub-paragraph (1) includes in the case of a person falling within class C of paragraph 4 of Schedule 1 of Council Tax Reduction

Scheme Regulations (pensioners: alternative maximum council tax reduction) giving written notice to the Council of changes which occur in the number of adults in the dwelling or in their total gross incomes and, where any such adult ceases to be in receipt of state pension credit, the date when this occurs.

(5) A person entitled to a reduction under the Council's scheme who is also on state pension credit must report—
(a) changes affecting the residence or income of any non-dependant normally residing with the applicant or with whom the applicant normally resides;
(b) any absence from the dwelling which exceeds or is likely to exceed 13 weeks.

(6) In addition to the changes required to be reported under sub-paragraph (5), a person whose state pension credit comprises only a savings credit must also report—
(a) changes affecting a child living with him which may result in a change in the amount of reduction under that scheme allowed in his case, but not changes in the age of the child;
(b) any change in the amount of the applicant's capital to be taken into account which does or may take the amount of his capital to more than £6,000;
(c) any change in the income or capital of—
(i) a non-dependant whose income and capital are treated as belonging to the applicant in accordance with paragraph 6.2 (circumstances in which income of a non-dependant is to be treated as applicant's); or
(ii) a person to whom paragraph 17(2)(e) of Schedule 1 of Council Tax Reduction Schemes Regulations refers,
and whether such a person or, as the case may be, non-dependant stops living or begins or resumes living with the applicant.

(7) A person who is entitled to a reduction under the Council's scheme and on state pension credit need only report to the Council the changes specified in sub-paragraphs (5) and (6).

## 13.7 Date on which change of circumstances is to take effect (prescribed by regulation)

Sub paragraphs (1) to (8) apply to all applicants; sub paragraph (9) applies to persons who are not classified as pensioners.

(1) Except in cases where disregard of changes in tax, contributions, etc applies and subject to the following provisions of this paragraph , a change of circumstances which affects entitlement to, or the amount of, a reduction under the Council's scheme ("change of circumstances"), takes effect from the first day of the reduction week following the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs shall be the day immediately following the last day of entitlement to that benefit.

(2) Subject to sub-paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

(3) 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 sections 11 or 12 of that Act, it shall take effect from the day on which the change in amount has effect.

(4) 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.

(5) 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.

(6) If two or more changes of circumstances occurring in the same reduction week would, but for this paragraph, take effect in different reduction weeks in accordance with sub-paragraphs (1) to (5) they take effect from the day to which the appropriate sub-paragraph from (2) to (5) above refers, or, where more than one day is concerned, from the earlier day.

(7) 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 shall take 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.

(8) Without prejudice to sub-paragraph (7), 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.

(9) When an advantageous change of a non-pensioner’s circumstances is reported to the authority more than one month from the date it occurred, it will be treated as having occurred on the date the authority was notified. Advantageous change means a change that would lead to an increase in entitlement to Council Tax Support.

# Part 14 Decisions

## 14.1 Decisions by Ealing Council (prescribed by regulation)

The Council will make a decision on an application for a reduction under its scheme within 14 days of paragraphs 13.2 (6) and (7) being satisfied, or as soon as reasonably practicable thereafter.

## 14.2 Notification of decision (prescribed by regulation)

(1) The Council will 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.
(2) A person affected to whom the Council sends or delivers a notification of decision may, within one month of the date of the notification of that decision request in writing the Council will provide a written statement setting out the reasons for its decision on any matter set out in the notice.
(3) The written statement referred to in sub-paragraph (2) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.

# Part 15 Awards or payments of Council Tax Support

## 15.1 Time and manner of granting Council Tax Support (prescribed by regulation)

All awards of Council Tax Support are made directly to applicants Council Tax Account.

(1) Subject to paragraph 15.4 (payments on death), where a person is entitled to a reduction under the Council's scheme in respect of his liability for the Council's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the Council will 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 Council's scheme; or
(iii) the person entitled to the reduction is jointly and severally liable for the council tax and the Council 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.

(2) The Council will notify the person entitled to a reduction under its scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of sub-paragraph (1).

(3) In a case to which sub-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 Council'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 Council determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the Council's council tax as it has effect for any subsequent year;
(b) if that person has ceased to be liable for the Council's council tax and has discharged the liability for that tax, the outstanding balance (if any) of the reduction under the Council'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 Council's scheme will be made within 14 days of the receipt of the application at the offices of the Council or, if that is not reasonably practicable, as soon as practicable thereafter.

(4) For the purposes of this paragraph “instalment” means any instalment of the Council’s council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

**15.2 Persons to whom Council Tax Support is paid (prescribed by regulation)**

(1) Subject to paragraph 15.4 (payment on death) and sub-paragraph (2), any payment of the amount of a reduction under paragraph 15(1)(b) must be made to that person.

(2) Where a person other than a person who is entitled to a reduction under an Council’s scheme made the application and that first person is a person acting pursuant to an appointment under paragraph 13.1(2) and (3) (persons appointed to act for a person unable to act) or is treated as having been so appointed by virtue of paragraph 13.1 (5) the amount of the reduction may be paid to that person.

**15.3 Shortfall in Council Tax Support**

**(**1) Where, on the revision of a decision allowing a reduction under the Council’s scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the Council will 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 Council 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 reasonable practicable, as soon as possible afterwards.

**15.4 Payment on the death of the person entitled (prescribed by regulation)**

(1) Where the person entitled to any reduction under the Council’s 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 Council will 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.

**15.5 Offsetting**

(1) Where a person has been paid Council Tax Support under a decision which is subsequently revised, and it is decided to pay him more for a particular period, what

he will get is the difference between what he has already been paid and what he was actually entitled to.
(2) Where a revised decision results in a decrease in entitlement in respect of the past period, this amount shall be offset against any arrears of entitlement under the subsequent decision.

# Part 16 Overpayments of Council Tax Support

## 16.1 Meaning of excess Council Tax Support

Any amount which has been allowed by way of council tax support and to which there was no entitlement (whether on the initial decision as subsequently revised or further revised).

## 16.2 Recoverable excess Council Support

Any excess payments of Council Tax Support, will, under all circumstances be recoverable by Ealing Council. Any applicant who has an overpayment (excess payment) will be notified in writing with details regarding the reason why the applicant has been overpaid, the overpayment period covered, and method of recovery.

## 16.3 Persons from whom recover may be sought

(1) Subject to paragraph (2), recoverable excess Council Tax Support shall be due from the applicant or the person to whom this was paid.

(2) Where recoverable excess Council Tax Support is allowed to an applicant who has one or more partners, recovery of the excess may be made by deduction from any council tax support allowed to a partner, provided the applicant and that partner were members of the same household both at the time the excess payment is allowed and when the deduction is made.

## 16.4 Methods of recovery

(1) Excess payments of Council Tax support will be recovered directly from the applicant's Council Tax account, or
(2) Where there is no continuing liability direct from the applicant

## 16.5 Sums to be deducted in calculating recoverable excess payments of Council Tax Support

(1) All excess payments of Council Tax Support will be deemed recoverable and recovery made in accordance with the above provision of paragraph 16.4

(2) ) In calculating the amount of recoverable excess reduction, the Council will deduct any amount of council tax support which should have been determined to be payable in respect of the whole or part of the overpayment period

(a) on the basis of the claim as presented to Ealing Council;

(b) on the basis of the claim as it would have appeared had any misrepresentation or non-disclosure been remedied before the decision; or

(c) on the basis of the claim as it would have appeared if any change of circumstances had been notified at the time that change occurred.

# Part 17 Temporary absence from home

## 17.1 The 13 week rule

(1) Applicants who are absent from the dwelling are not entitled to CTS.
(2) applicants who are temporarily absent from home, and who satisfy the qualifying condition in point 17.1(3), can receive Council Tax Support for up to 13 weeks for their former homes, unless they

(a) are one of the cases specified in 17.2 that may qualify for up to 52 weeks, or
(b) Have entered residential accommodation not on a trial basis, or on a trial basis which exceeds 52 weeks

(3) CTS may be payable only if all the following conditions are satisfied, the
(a) applicant intends to return to occupy their home
(b) Part of the accommodation normally occupied as the home is not let or sub-let
(c) Period of absence is unlikely to last longer than 13 weeks
(d) The conditions (a) and (c) must be satisfied throughout the absence. If the accommodation is let or sub-let, there is no entitlement for the period of letting and the applicant will have to make a new CTS claim at the end of the sub-lease.
(e) the absence is calculated from the first day of entering residential accommodation on a trial basis. The applicant shall have the intention to return to the dwelling if it proves not suitable to his needs.

## 17.2 The 52 week rule

(1) In prescribed circumstances, Council Tax Support may be payable for a period of temporary absence, up to a maximum of 52 weeks. Subject to paragraph (2) the 52 week limit for the following circumstances:

(a) remand prisoners, people who are required to live in approved bail hostels or elsewhere as a condition of bail and people detained pending sentence following a conviction
(b) in-patients in hospital or similar institution
(c) persons receiving medical treatment or medically approved convalescence for themselves, their partner or their dependent child in the UK or abroad, but not in residential accommodation
(d) persons undertaking approved training courses in the UK or abroad
(e) persons providing medically approved care in the UK or abroad
(f) persons providing care for a child whose parent or guardian is receiving medical treatment or medically approved care
(g) persons receiving medically approved care in the UK or abroad, but not in residential accommodation
(h) vulnerable students
(I) persons in fear of violence, in that dwelling, or by a person who was formerly a member of the family of the person first mentioned

(J) persons receiving care in residential accommodation, other than those residing there on a ‘trial’ basis

(2) The following qualifying conditions must be satisfied in all cases

(a) the applicant intends to return to occupy the accommodation as their home, and
(b) the part of the accommodation normally occupied as the home is not let or sub-let, and
(c) the period of absence is unlikely to last longer than 52 weeks or, in exceptional circumstances, is unlikely substantially to last longer than 52 weeks

# Part 18 Extended reductions

## 18.1 Extended reductions

(1) An applicant who is entitled to a reduction under this scheme (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction where—
(a) the applicant or the applicant's partner was entitled to a qualifying income-related benefit;
(b) entitlement to a qualifying income-related benefit ceased because the applicant or the applicant's partner—
(i) commenced employment as an employed or self-employed earner;
(ii) increased their earnings from such employment; or
(iii) increased the number of hours worked in such employment,
and that employment is or, as the case may be, those increased earnings or increased number of hours are expected to last five weeks or more; and
(c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker's allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.
(2) For the purpose of sub-paragraph (1)(c), an applicant or an applicant's partner is to be treated as having been entitled to and in receipt of a qualifying income-related benefit or jobseeker's allowance during any period of less than five weeks in respect of which the applicant or the applicant's partner was not entitled to any of those benefits because the applicant or the applicant's partner was engaged in remunerative work as a consequence of their participation in an employment zone programme.
(3) For the purpose of this paragraph, where an applicant or an applicant's partner is entitled to and in receipt of joint-claim jobseeker's allowance they shall be treated as being entitled to and in receipt of jobseeker's allowance.
(4) An applicant must be treated as entitled to a reduction under this scheme by virtue of the general conditions of entitlement where—
(a) the applicant ceased to be entitled to a reduction under this scheme because the applicant vacated the dwelling in which the applicant was resident;
(b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week; and
(c) entitlement to the qualifying income-related benefit ceased in any of the circumstances listed in sub-paragraph (1)(b).
(5) This paragraph does not apply where, on the day before an applicant's entitlement to income support ceased, regulation 6(5) of the Income Support (General) Regulations 1987 (remunerative work: housing costs) applied to that applicant.

## 18.2 Duration of extended reduction period

(1) Where an applicant is entitled to an extended reduction, the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying income-related benefit.
(2) For the purpose of sub-paragraph (1), an applicant or an applicant's partner ceases to be entitled to a qualifying income-related benefit on the day immediately following the last day of entitlement to that benefit.
(3) The extended reduction period ends—
(a) at the end of a period of four weeks; or
(b) on the date on which the applicant to whom the extended reduction is payable has no liability for council tax, if that occurs first.

## 18.3 Amount of extended reduction

(1) For any week during the extended reduction period the amount of the extended reduction to which an applicant is entitled is to be the higher of—
(a) the amount of the reduction under this scheme to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying income-related benefit;
(b) the amount of reduction under this scheme to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if paragraph 18.1 (extended reductions:) did not apply to the applicant; or
(c) the amount of reduction under this scheme to which the applicant's partner would be entitled under the general conditions of entitlement, if paragraph 18.1 did not apply to the applicant.
(2) Where an applicant is in receipt of an extended reduction under this paragraph and the applicant's partner makes a claim for a reduction under this scheme, no amount of reduction under this scheme is to be awarded by the Council during the extended reduction period.

## 18.4 Relationship between extended reduction and entitlement to reduction under the general conditions of entitlement

(1) Where an applicant's reduction under this scheme would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in paragraph 18.1(1)(b), that entitlement does not cease until the end of the extended reduction period.
(2) Paragraphs 12.1 and 13.6 do not apply to any extended reduction payable in accordance with paragraph 18.3(1)(a)

## 18.5 Extended reductions (qualifying contributory benefits)

(1) An applicant who is entitled to a reduction under this scheme (by virtue of the general conditions of entitlement) shall be entitled to an extended reduction (qualifying contributory benefits) where—
(a) the applicant or the applicant's partner was entitled to a qualifying contributory benefit;
(b) entitlement to a qualifying contributory benefit ceased because the applicant or the applicant's partner—
(i) commenced employment as an employed or self-employed earner;
(ii) increased their earnings from such employment; or
(iii) increased the number of hours worked in such employment,
and that employment is or, as the case may be, those increased earnings or increased number of hours are expected to last five weeks or more;
the applicant or the applicant's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased; and
the applicant or the applicant's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last reduction week in which the applicant, or the applicant's partner, was entitled to a qualifying contributory benefit.

(2) An applicant must be treated as entitled to a reduction under this scheme by virtue of the general conditions of entitlement where—
(a) the applicant ceased to be entitled to a reduction under this scheme because the applicant vacated the dwelling in which the applicant was resident;
(b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week; and
(c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in sub-paragraph (1)(b).

## 18.6 Duration of extended reduction period (qualifying contributory benefits)

(1) Where an applicant is entitled to an extended reduction (qualifying contributory benefits), the extended reduction period starts on the first day of the reduction week immediately following the reduction week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying contributory benefit.

(2) For the purpose of sub-paragraph (1), an applicant or an applicant's partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.
(3) The extended reduction period ends—
(a) at the end of a period of four weeks; or
(b) on the date on which the applicant entitled to the extended reduction (qualifying contributory benefits) has no liability for council tax, if that occurs first.

18.7 Amount of extended reduction (qualifying contributory benefits)

(1) For any week during the extended reduction period the amount of the extended reduction (qualifying contributory benefits) payable to an applicant is to be the higher of—
(a) the amount of reduction under this scheme to which the applicant was entitled under the general conditions of entitlement in the last reduction week before the applicant or the applicant's partner ceased to be entitled to a qualifying contributory benefit;
(b) the amount of reduction under this scheme to which the applicant would be entitled under the general conditions of entitlement for any reduction week during the extended reduction period, if point 18.5 (extended reductions (qualifying contributory benefits): did not apply to the applicant; or
(c) the amount of reduction under this scheme to which the applicant's partner would be entitled under the general conditions of entitlement, if point 18.5 did not apply to the applicant.

(3) Where an applicant is in receipt of an extended reduction (qualifying contributory benefits) under this paragraph and the applicant's partner makes an application for a reduction under this scheme, no amount of reduction shall be allowed by the Council during the extended reduction period.

**18.8 Relationship between extended reduction (qualifying contributory benefits) and entitlement to reduction under the general conditions of entitlement**

Where an applicant's reduction under this scheme would have ended when the applicant ceased to be entitled to a qualifying contributory benefit in the circumstances listed in point 18.5(1)(b), that reduction does not cease until the end of the extended reduction period.

Paragraphs 12.1 and 13.16 do not apply to any extended reduction (qualifying contributory benefits) payable in accordance with point 18.7(1)(a)

**18.9 Extended reductions: movers into Ealing (prescribed regulation)**

(1). Where an applicant for a reduction under this scheme, or the partner of such an applicant, is in receipt of an extended reduction from—
(a) another billing authority in England;
(b) a billing authority in Wales;
(c) a local authority in Scotland, or
(d) [the Northern Ireland Housing Executive],

Ealing will reduce any reduction to which the applicant is entitled under this scheme by the amount of that extended reduction.

# Part 19. Students

## 19.1 Interpretation

(1) In this Part—

“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 is to 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 sections 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 Young People’s Learning Agency for England under sections 61 and 62 of the Apprenticeships, Skills, Children and Learning Act 2009 or the Chief Executive of Skills Funding under sections 100 and 101 of that Act; 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 considers that it is reasonable for the following persons 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 Young People’s Learning Agency for England, 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 Young People’s Learning Agency for England, 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 Young People’s Learning Agency for England 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 bodies 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 :
(1) (a) made by way of an education maintenance allowance made pursuant to—
(i)regulations made under section 518 of the Education Act 1996(**4**) (payment of school expenses; grant of scholarships etc);
(ii)regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980(**5**) (power to assist persons to take advantage of educational facilities); or
(iii) sections 12(2)(c) and 21 of the Further and Higher Education (Scotland) Act 1992(**6**) (provision of financial assistance to students); or

(b) corresponding to such an education maintenance allowance, made pursuant to—
(i)section 14 or section 181 of the Education Act 2002(7) (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.
(2) , 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 sections 12(2)(c) and 21 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 payments made pursuant to any provision specified in sub-paragraph (1)

"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, that 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 1996;

“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 includes, in Scotland, a young student’s bursary paid under regulation 4(1)(c) of the Students’ Allowances (Scotland) Regulations 2007.**

(2) For the purposes of the definition of “full-time student” in sub-paragraph (1), a person must 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) subject to sub-paragraph (3), 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 Students rules (what 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.
(3) For the purposes of sub-paragraph (a) of sub-paragraph (2), the period referred to in that sub-paragraph includes—

(a) where a person has failed examinations or has failed successfully to 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.
(4) In sub-paragraph (2), “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

**19.2 Treatment of students**

(1) This scheme has effect in relation to students subject to paragraph 23 of Council Tax Reduction Schemes Regulations 2012 (students to which this scheme does not apply) and the following provisions of this Part.(students)

**19.3 Students who are excluded from entitlement to a council tax reduction under this scheme**

(1) Subject to sub-paragraphs (2) and (6), for the purposes of paragraph 23 of Council Tax Reduction Schemes Regulations 2012 (disapplication of this scheme to students to which this paragraph applies), this paragraph applies to full-time students and students who are persons treated as not being in Great Britain.
(2) Sub-paragraph (1) does 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) whose applicable amount would, but for this regulation, include the disability premium or severe disability premium;
(d) 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 SSCBA;
(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 SSCBA (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 must 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 2008 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) 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, or
(iii) a qualifying young person or child within the meaning of section 142 of the SSCBA (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, 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;
on account of his disability by reason of deafness.
(3) For the purposes of sub-paragraph (2)(i)(i) the student must have begun, or been enrolled or accepted onto, the course before attaining the age of 19.
(4) For the purposes of sub-paragraph (2), once sub-paragraph (2)(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 sub-paragraph must, 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.
(5) In sub-paragraph (2)(i) 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.
(6) A full-time student to whom paragraph (i) of sub-paragraph (2) applies must 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.
(7) Sub-paragraph (1) does not apply to a full-time student for the period specified in sub-paragraph (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 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 sub-paragraph (8).
(8) The period specified for the purposes of sub-paragraph (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.

## 19.4 Calculation of grant income

(1) The amount of a student's grant income to be taken into account must, subject to sub-paragraphs (2) and (3), be the whole of his grant income.
(2) There must 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 the United Kingdom and 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 child care costs of a child dependant;
(i) of higher education bursary for care leavers made under Part 3 of the Children Act 1989.
(3) Where a student does not have a student loan and is not treated as possessing such a loan, there must 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.

(4) There must also be excluded from a student's grant income the grant for dependants 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.
(5) Subject to sub-paragraphs (6) and (7), a student's grant income must be apportioned—
(a) subject to sub-paragraph (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.

(6) Any grant in respect of dependants 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 dependants under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 must be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.
(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 dependants to which neither sub-paragraph (6) nor paragraph 19.8 (other amounts to be disregarded) applies, must be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.
(8) In the case of a student on a sandwich course, any periods of experience within the period of study must be excluded and the student's grant income must 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.

**19.5 Calculation of covenant income where a contribution is assessed**

(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 must be the whole amount of the covenant income less, subject to sub-paragraph (3), the amount of the contribution.
(2) The weekly amount of the student's covenant must be determined—
(a) by dividing the amount of income which falls to be taken into account under sub-paragraph (1) by 52 or 53, whichever is reasonable in the circumstances; and
(b) by disregarding £5 from the resulting amount.
(3) For the purposes of sub-paragraph (1), the contribution must be treated as increased by the amount (if any) by which the amount excluded under paragraph 19.4 (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).

**19.6 Covenant income where no grant income or no contribution is assessed**

(1) Where a student is not in receipt of income by way of a grant the amount of his covenant income must be calculated as follows—
(a) any sums intended for any expenditure specified in paragraph 19.4(2)(a) to (e) (calculation of grant income) necessary as a result of his attendance on the course must be disregarded;

(b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, must be apportioned equally between the weeks of the period of study;
(c) there must be disregarded from the amount so apportioned the amount which would have been disregarded under paragraph 19.4(2)(f) and (3) (calculation of grant income) had the student been in receipt of the standard maintenance grant; and
(d) the balance, if any, must be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 must be disregarded.
(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 must be calculated in accordance with sub-paragraphs (a) to (d) of sub-paragraph (1), except that—
(a) the value of the standard maintenance grant must be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under paragraph 19.4(2)(a) to (e); and

the amount to be disregarded under sub-paragraph (1)(c) must be abated by an amount equal to the amount of any sums disregarded under paragraph 19.4(2)(f) and (g) and (3).

## 19.7 Amounts not to be disregarded

No part of a student's covenant income or grant income shall be disregarded in respect of the following payments:

(1) Subject to sub-paragraph (2), any of the following payments—
(a) a charitable payment;
(b) a voluntary payment;
(c) a payment (not falling within 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 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.

## 19.8 Other amounts to be disregarded

(1) For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with paragraph 79 (treatment of student loans), any amounts intended for any expenditure specified in paragraph 19.4(2) (calculation of grant income), necessary as a result of his attendance on the course shall be disregarded.
(2) But sub-paragraph (1) applies only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under paragraph 19.4(2) or (3), 19.5(3), 19.6(1)(a) or (c) or 19.7(5) (calculation of grant income, covenant income and treatment of student loans) on like expenditure.

## 19.9 Treatment of student loans

1) A student loan is to be treated as income.
(2) 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 is to be apportioned equally between the weeks in the period beginning with—
(i) except in a case where sub-paragraph (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, the 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 is to be apportioned equally between the weeks in the period—
(i) beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year, and
(ii) 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 Council, the longest of any vacation is taken and for the purposes of this 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 is to be apportioned equally between the weeks in the period beginning with—
(i) except in a case where sub-paragraph (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 coincides 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 is to 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.
(3) A student is to 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.

(4) Where a student is treated as possessing a student loan under sub-paragraph (3), the amount of the student loan to be taken into account as income must be, subject to sub-paragraph (5)—
(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.
(5) There must be deducted from the amount of income taken into account under sub-paragraph (4)—
(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.

## 19.10 Treatment of payments from access funds

(1) This paragraph applies to payments from access funds that are not payments to which paragraph 19.13(2) or (3) (income treated as capital) applies.
(2) A payment from access funds, other than a payment to which sub-paragraph (3) applies, must be disregarded as income.
(3) Subject to sub-paragraph (4) of this paragraph and paragraph 36 of Appendix 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,

must be disregarded as income to the extent of £20 per week.

(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 must be disregarded as income.

**19.11 Disregard of contribution**

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 must be disregarded for the purposes of assessing that other partner's income.

**19.12 Further disregard of student's income**

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

**19.13 Income treated as capital**

(1) Any amount by way of a refund of tax deducted from a student's covenant income must be treated as capital.
(2) An amount paid from access funds as a single lump sum must be treated as capital.
(3) An amount paid from access funds 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, must be disregarded as capital but only for a period of 52 weeks from the date of the payment.

**19.14 Disregard of changes occurring during summer vacation**

In calculating a student's income, the Council will 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.

## Part 20. Procedure for making an appeal (prescribed for both pensioner and working age scheme)

(1) A person who is aggrieved by a decision of the Council under this scheme may serve a written notice on the Council stating the matter by which, and the grounds on which, he is aggrieved.

(2) The Council will—
(a) consider the matter to which the notice relates;
(b) notify the aggrieved person in writing—
(i) that the ground 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.

(3) Where, following notification under paragraph 20(2)(b)(i) or (ii), the person is still aggrieved, or if the Council fails to notify the person aggrieved in accordance with paragraph 20(2)(b) within two months of the service of his notice, he may appeal to a valuation tribunal.

## Part 21. Procedure for an application to the Council for a reduction under section 13A(1)(c) of the 1992 Act (Prescribed Regulation)

(1) An application to the Council for a reduction under section 13A(1)(c) of the 1992 Act must be made—
(a) in writing,
(b) by means of an electronic communication in accordance with part 22.

# Part 22. Electronic communication (Prescribed Regulation)

## 22.1 interpretation

In this Part of this Scheme “official computer system” means a computer system maintained by or on behalf of the Council for sending, receiving, processing or storing of any claim, certificate, notice, information or evidence.

## 22.2 Conditions for the use of electronic communication

(1) The Council may use an electronic communication in connection with claims for, and awards of, benefit under this scheme.

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

(3) The first condition is that the person is 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 Council.

(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 claim or notice delivered by means of an electronic communication; and
(d) subject to sub-paragraph (7), submitting to the Council any claim, certificate, notice, information or evidence.

(5) The third condition is that any claim, certificate, notice, information or evidence sent by means of an electronic communication is in a form approved for the purposes of this Part of these regulations.
(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 Council.

(7) Where the person uses any method other than the method approved of submitting any claim, certificate, notice, information or evidence, that claim, certificate, notice, information or evidence shall be treated as not having been submitted.

(8) In this paragraph “approved” means approved by means of a direction given by the Chief Executive of the Council for the purposes of this Part of these regulations.

**22.3 Use of intermediaries**

The Council may use intermediaries in connection with—
(a) the delivery of any claim, certificate, notice, information or evidence 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.

**22.4 Effect of delivering information by means of electronic communication**

(1) Any claim, certificate, notice, information or evidence which is delivered by means of an electronic communication shall be treated as having been delivered in the manner or form required by any provision of this scheme, on the day the conditions imposed—
(a) by this Part of the scheme; and
(b) by or under an enactment,

are satisfied.

(2) The Council may, by a direction, determine that any claim, certificate, notice, information or evidence is to be treated as delivered on a different day (whether earlier or later) from the day provided for in sub-paragraph (1).

(3) Information shall 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.

**22.5 proof of identity of sender or recipient of information**

(1) If it is necessary to prove, for the purpose of any legal proceedings, the identity of
(a) the sender of any claim, certificate, notice, information or evidence delivered by means of an electronic communication to an official computer system; or
(b) the recipient of any such claim, certificate, notice, information or evidence delivered by means of an electronic communication from an official computer system,

the sender or recipient, as the case may be, shall be presumed to be the person whose name is recorded as such on that official computer system.

**22.6 Proof of delivery of information**

(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 claim, certificate,

notice, information or evidence this shall be presumed to have been the case where—
(a) any such claim, certificate, notice, information or evidence has been delivered to the Council, if the delivery of that claim, certificate, notice, information or evidence has been recorded on an official computer system; or
(b) any such claim, certificate, notice, information or evidence has been delivered by the Council, if the delivery of that certificate, notice, information or evidence has been recorded on an official computer system.

(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 claim, certificate, notice, information or evidence, this shall be presumed not to be the case, if that claim, certificate, notice, information or evidence delivered to the Council has not been recorded on an official computer system.

(3) If it is necessary to prove, for the purpose of any legal proceedings, when any such claim, certificate, notice, information or evidence sent by means of an electronic communication has been received, the time and date of receipt shall be presumed to be that recorded on an official computer system.

### 22.7 Proof of content of information

(1) If it is necessary to prove, for the purpose of any legal proceedings, the content of any claim, certificate, notice, information or evidence sent by means of an electronic communication, the content shall be presumed to be that recorded on an official computer system.

## Part 23. Application for Discretionary Council Tax Discount

If an applicant's circumstances are exceptional the Council may reduce the weekly amount of Council Tax liability under Section 13a (1) (c) of the 1992 local Government Finance Act.

(1) An application for Discretionary Council Tax Discount must be made to Ealing council
(a) in writing,
(b) on the form prescribed

(2) Ealing council must be satisfied that the applicant's circumstances are exceptional

(3) The increase must not take the total award of Council Tax Support above 100% of applicant's council tax liability

(4) The effect for an applicant awarded Council Tax Support is that, in relation to any particular benefit week, the increase must not exceed the amount of any

eligible council tax liability not covered by council tax support due to non – dependant deductions and the effect of the excess income ‘taper percentage’

(5) The internal policy for Discretionary Council Tax Discount outlines in detail eligibility criteria and procedure for applying for a Discretionary Council Tax Discount.

# Appendix 1 Premiums and Allowances

## Premiums and Allowances

Ealing Council's CTS scheme will increase the premiums and allowances by Consumer Price Index applicable in September of the previous year. The figures will be annually increased from the start of the financial year by the CPI index rate.

The following are the premiums and allowances to be applied from 1st April 2018:

| **Allowances used to determine basic living needs** | **Weekly Amount in £** |
|---|---|
| Single applicant 25 and over but under pension age | 78.44 |
| Single applicant 18 –24 on main phase ESA | 78.44 |
| Single applicant 18-24 other | 62.16 |
| Lone parent 25 and over but under state pension credit age | 78.44 |
| Lone parent 18-24 | 78.44 |
| Couple at least one over 25 both under pension age | 123.15 |
| Couple at least one 18-24 both under 25 | 123.15 |
| Couple rate for applicant in receipt of Universal Credit | The maximum amount calculated by DWP |
| | |
| For each dependent child or young person | 71.81 |
| Amount for each additional partner in a polygamous marriage (not in receipt of Universal Credit) | 44.74 |
| **Premiums used to determine basic living needs** | **Weekly Amount in £** |
| Family Premiums | 19.22 |
| Lone Parent family premium | 24.53 |
| Disability premium single/lone parent | 33.54 |
| Disability premium couple (one or both qualifying) | 47.78 |
| Disabled child premium for each disable child or young person | 62.57 |
| Enhanced disability premium single or lone parent | 16.37 |
| Enhanced disability premium couple (one or both qualifying) | 23.55 |
| Enhanced disability premium for each dependent child or young person | 25.29 |
| Work related activity component | 29.05 |

| | |
|---|---|
| Support component | 37.65 |
| Carer's premium / Carer's allowance | 36.03 |
| Severe disability premium single | 64.31 |
| Severe disability premium couple | 128.63 |

## Qualifying conditions for premiums

### Family premium

1.

(1) The amount for the purposes of paragraph 5.1(1)(c ) & (d) in respect of a family of which at least one member is a child or young person

(a) where the applicant is a lone parent to who sub paragraph (2) applies

(b) in any other case the amount of the family premium,

shall be specified in the above allowance table and uprated every year.

(2) The amount in sub paragraph (1) (a) is applicable to a lone parent—

(a)who was entitled to council tax benefit on 5th April 1998 and whose applicable amount on that date included the amount applicable under sub-paragraph (a) of this paragraph as in force on that date; or

(b) on becoming entitled to council tax benefit where that lone parent—

(i) had been treated as entitled to that benefit in accordance with sub-paragraph (3) as at the day before the date of claim for that benefit; and

(ii) was entitled to housing benefit as at the date of claim for council tax benefit or would have been entitled to housing benefit as at that date had that day not fallen during a rent free period as defined in regulation 81 of the Housing Benefit Regulations,

and in respect of whom, all of the conditions specified in sub-paragraph (3) have continued to apply.

(3) The conditions specified for the purposes of sub-paragraph (2) are that, in respect of the period commencing on 6th April 1998—

(a) the applicant has not ceased to be entitled, or has not ceased to be treated as entitled, to council tax benefit (in relation to the period prior to 1 April 2013), and

(b) the applicant has not ceased to be a lone parent;

(c) where the applicant was entitled to income support or to an income-based jobseeker's allowance on 5th April 1998, he has continuously, since that date, been entitled to income support, an income-based jobseeker's allowance or income-related employment and support allowance or a combination of those benefits;

d) where the applicant was not entitled to income support or to an income-based jobseeker's allowance on 5th April 1998, he has not become entitled to income

support, an income-based jobseeker's allowance or an income-related employment and support allowance; and
(e) a premium under paragraph 9 or a component under paragraph 21 or 22 has not become applicable to the applicant.

(4) For the purposes of sub-paragraphs (2)(b)(i) and (3)(a), an applicant shall be treated as entitled to council tax benefit during any period where he was not, or had ceased to be, so entitled and—
(a) throughout that period, he had been awarded housing benefit and his applicable amount included the amount applicable under paragraph 3(1)(a) of Schedule 3 to the Housing Benefit Regulations (lone parent rate of family premium); or
(b) he would have been awarded housing benefit during that period had that period not been a rent free period as defined in regulation 81 of the Housing Benefit Regulations and his applicable amount throughout that period would have included the amount applicable under paragraph 3(1)(a) of Schedule 3 to those Regulations.

**Other premiums**

**2.** Except as provided in paragraph (3) the premiums specified in this Appendix shall, for the purposes of part 5.1(1)(d) and 5.2(1)(d) be applicable to an applicant who satisfies the condition specified in paragraphs 6-11 in respect of that premium.
3. Subject to paragraph 4 where an applicant satisfies the conditions in respect of more than one premium in this Part of this appendix, only one premium shall be applicable to him and, if they are different amounts, the higher or highest amount shall apply.
4. (1) Subject to sub-paragraph (2), the following premiums, namely—
(a) a severe disability premium to which paragraph 8 applies;
(b) an enhanced disability premium to which paragraph 9 applies;
(c) a disabled child premium to which paragraph 10 applies; and
(d)a carer premium to which paragraph 11 applies,
may be applicable in addition to any other premium which may apply under this Appendix
5. (1) Subject to sub-paragraph (2), for the purposes of this Part of Appendix, once a premium is applicable to an applicant under this Part, a person shall be treated as being in receipt of any benefit for—
(a) in the case of a benefit to which the Social Security (Overlapping Benefits) Regulations 1979(1) applies, any period during which, apart from the provisions of those Regulations, he would be in receipt of that benefit; and

(b) any period spent by a person in undertaking a course of training or instruction provided or approved under section 2 of the 1973 Act or section 2 of the Enterprise and New Town (Scotland) Act 1990(2) for any period during which he is in receipt of a training allowance.

(2) For the purposes of the carer premium under paragraph 11, a person shall be treated as being in receipt of carer's allowance by virtue of sub-paragraph (1)(a) only if and for so long as the person in respect of whose care the allowance has been claimed remains in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the Act or, the daily living component of personal independence payment paid at either rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012 or an AFIP.

6. Disability Premium

The condition is that—

(a) where the applicant is a single applicant or a lone parent, (he has not attained the qualifying age for state pension credit) and the additional condition specified in paragraph 7 is satisfied; or

(b) where the applicant has a partner, either—

(i) the applicant (has not attained the qualifying age for state pension credit) and additional condition specified in paragraph 7(1)(a) or (b)is satisfied by him; or

(ii) his partner (has not attained the qualifying age for state pension credit) and the additional condition specified in paragraph 7(1)(a) is satisfied by his partner.

7. Additional Condition for the Disability Premium

(1) Subject to sub-paragraph (2) and paragraph 5, the additional condition referred to in paragraph 6 is that either—

(a) the applicant or, as the case may be, his partner—

(i) is in receipt of one or more of the following benefits: attendance allowance, disability living allowance, personal independence payment, an AFIP, the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit Regulations, mobility supplement, long-term incapacity benefit under Part 2 of the Act or severe disablement allowance under Part 3 of the Act but, in the case of long-term incapacity benefit or severe disablement allowance, only where it is paid in respect of him; or

(ii) was in receipt of long-term incapacity benefit under Part 2 of the Act when entitlement to that benefit ceased on account of the payment of a retirement pension under that Act and the applicant has since remained continuously entitled to community charge benefit or, as the case may be, council tax benefit and, if the long-term incapacity benefit was payable to his partner, the partner is still a member of the family; or

(iii) except where paragraph (1)(a), (b), (c)(ii) or (d)(ii) of regulation 14 (patients) applies, was in receipt of attendance allowance or disability living allowance but payment of benefit has been suspended in accordance with regulations made under section 113(2) of the Act or otherwise abated as a consequence of the applicant or his partner becoming a patient within the meaning of regulation 14(2) (patients); or

(iv)was in receipt of personal independence payment, but payment of that benefit has been suspended in accordance with section 86 of the Welfare Reform Act 2012 as a consequence of the applicant becoming a patient within the meaning of paragraph 25(10)(g); or

(v)was in receipt of an AFIP but its payment has been suspended in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution; or

(vi)is provided by the Secretary of State with an invalid carriage or other vehicle under section 5(2) of the National Health Service Act 1977 (other services) or, in Scotland, under section 46 of the National Health Service (Scotland) Act 1978) (provision of services by Scottish Ministers) or receives payments by way of grant from the Secretary of State under paragraph 2 of Schedule 2 to the Act of 1977 (additional provisions as to vehicles) or, in Scotland, by Scottish Ministers under section 46 of the Act of 1978; or

(vii)is blind and in consequence registered in a register compiled by a local authority under section 29 of the National Assistance Act 1948 (welfare services) or, in Scotland, has been certified as blind and in consequence he is registered in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994); or

(b) the applicant —

(i) is, or is treated as, incapable of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work); and

(ii) has been incapable, or has been treated as incapable, of work for a continuous period of not less than—

(aa)in the case of an applicant who is terminally ill within the meaning of section 30B(4) of the Act, 196 days;

(bb)in any other case, 364 days.
(2) For the purposes of sub-paragraph (1)(a)(v), a person who has ceased to be registered as blind on regaining his eyesight shall nevertheless be treated as blind and as satisfying the additional condition set out in that sub-paragraph for a period of 28 weeks following the date on which he ceased to be so registered.
(3) For the purposes of sub-paragraph (1)(b), once the higher pensioner premium or the disability premium is applicable to an applicant by virtue of his satisfying the additional condition specified in that provision, if he then ceases, for a period of 8 weeks or less, to be treated as incapable of work or to be incapable of work he shall, on again becoming so incapable of work, immediately thereafter be treated as satisfying the condition in sub-paragraph (1)(b).
(4) For the purpose of sub-paragraph (1)(a)(ii) and (iii), once the higher pensioner premium is applicable to the applicant by virtue of his satisfying the condition specified in that provision, if he then ceases, for a period of 8 weeks or less, to be entitled to council tax benefit, he shall on again becoming so entitled to council tax benefit, immediately thereafter be treated as satisfying the condition in sub-paragraph (1)(a)(ii) and (iii).
(5) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of his satisfying the additional condition specified in that provision, he shall continue to be treated as satisfying that condition for any period spent by him in undertaking a course of training provided under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 199 or for any period during which he is in receipt of a training allowance.
(6) For the purposes of sub-paragraph (1)(b), where any two or more periods of incapacity are separated by a break of not more than 56 days, those periods shall be treated as one continuous period.
(7) For the purposes of this paragraph, a reference to a person who is or was in receipt of long-term incapacity benefit includes a person who is or was in receipt of short-term incapacity benefit at a rate equal to the long-term rate by virtue of section 30B(4)(a) of the Act (short-term incapacity benefit for a person who is terminally ill), or who would be or would have been in receipt of short-term incapacity benefit at such a rate but for the fact that the rate of short-term incapacity benefit already payable to him is or was equal to or greater than the long-term rate.
(8) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of his satisfying the additional condition specified in that provision, he shall continue to be treated as satisfying that condition for any period spent by him in undertaking a course of training provided under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990.

(9) In the case of an applicant who is a welfare to work beneficiary (a person to whom regulation 13A(1) of the social security (Incapacity for Work)(General) Regulations 1995 applies, and who again becomes incapable of work for the purpose of Part 12A of the Act
(a)the reference to a period of 8 weeks in sub-paragraph (3); and
(b)the reference to a period of 56 days in sub-paragraph (6),
shall in each case be treated as a reference to a period of 104 weeks.
(10) The applicant is not entitled to the disability premium if the applicant has, or is treated as having, limited capability for work.

8. Severe Disability Premium

(1) The condition is that the applicant is a severely disabled person.
(2) For the purposes of sub-paragraph (1), an applicant shall be treated as being a severely disabled person if, and only if—
(a)in the case of a single applicant, a lone parent or an applicant who is treated as having no partner in consequence of sub-paragraph (3)—
(i)he is in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the Act; or the daily living component of personal independence payment paid at either rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012, or an AFIP; and
(ii)subject to sub-paragraph (4), he has no non-dependants aged 18 or over normally residing with him or with whom he is normally residing; and
(iii)no person is entitled to, and in receipt of, a carer's allowance under section 70 of the Act in respect of caring for him;
(b)in the case of an applicant who has a partner—
(i)the applicant is in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the Act; or the daily living component of personal independence payment paid at either rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012, or an AFIP,
(ii)his partner is also in receipt of such an allowance or, if he is a member of a polygamous marriage, all the partners of that marriage are in receipt of such an allowance; and
(iii)subject to sub-paragraph (4), the applicant has no non-dependants aged 18 or over normally residing with him or with whom he is normally residing,
and either a person is entitled to or in receipt of a carer's allowance in respect of caring for only one of a couple or, in the case of a polygamous marriage, for one or

more but not all the partners of the marriage, or as the case may be, no person is entitled to and in receipt of such an allowance in respect of caring for either member of a couple or any partner of a polygamous marriage.

(3) Where an applicant has a partner who does not satisfy the condition in sub-paragraph (2)(b)(ii), and that partner is blind or is treated as blind within the meaning of paragraph 13(1)(a)(v) and (2), that partner shall be treated for the purposes of sub-paragraph (2)(b)(ii) as if he were not a partner of the applicant.

(4) For the purposes of sub-paragraph (2)(a)(ii) and (2)(b)(iii) no account shall be taken of—

(a)a person receiving attendance allowance, or disability living allowance by virtue of the care component at the highest or middle rate prescribed in accordance with section 72(3) of the Act; or the daily living component of personal independence payment paid at either rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012 or an AFIP or,

(b)a person who is blind or is treated as blind within the meaning of paragraph 13(1)(a)(v) and (2).

(5) For the purposes of sub-paragraph (2)(b) a person shall be treated—

(a)as being in receipt of attendance allowance, or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the Act, if he would, but for his being a patient for a period exceeding 28 days, be so in receipt;

(b)as being entitled to and in receipt of a carer's allowance if he would, but for the person for whom he was caring being a patient in hospital for a period exceeding 28 days, be so entitled and in receipt.

(c)as being in receipt of the daily living component of personal independence payment paid at the rate prescribed in accordance with Part 4 of the Welfare Reform Act 2012 if he would, but for his being a patient for a period exceeding 28 days, be so entitled and in receipt notwithstanding section 86 of that Act and regulations made thereunder;

(d) as being in receipt of an AFIP, if he would, but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution,

(6) For the purposes of sub-paragraph (2)(a)(iii) and (2)(b), no account shall be taken of an award of carer's allowance to the extent that payment of such an award is back-dated for a period before the date on which the award is made.

(7) In sub-paragraph (2)(a)(iii) and (b), references to a person being in receipt of a carer's allowance shall include references to a person who would have been in

receipt of that allowance but for the application of a restriction under section 7 of the Social Security Fraud Act 2001(loss of benefit provisions).

9. Enhanced Disability Premium

(1)Subject to sub-paragraph (2), the condition is that:
(a)the secretary of State has decided that the applicant has, or is to be treated as having, limited capability for work-related activity; or
(b) the care component of disability living allowance is, or would, but for a suspension of benefit in accordance with regulations made under section 113(2) of the Act or but for an abatement as a consequence of hospitalisation be payable at the highest rate prescribed under section 72(3) of the Act or (as the case may be) the daily living component of personal independence payment is, or would, but for a supervision of payment in accordance with regulations under section 86 of the Welfare Reform Act 2012, be payable at the enhanced rate under section 78 (2) of that Act in respect of:
(i) the applicant or
(ii) a member of the applicant's family
Who has not attained the qualifying age for state pension credit
(1A) where the condition in sup-paragraph (1)ceases to be satisfied because of the death of a child or young person, the condition is that the applicant (or partner) is entitled to child benefit in respect of that person under section 145A of the Act (entitlement after death of child or qualifying young person).
(2)The condition is not satisfied if the person to whom sub-paragraph (1) refers is:
(a) an applicant who
(i) is not a member of a couple of a polygamous marriage and
(ii) is a patient within the meaning of regulation 7.2 (11)(e) (patients) and has been for a period of more than 52 weeks or
(b) A member of a couple or a polygamous marriage where each member is a patient within the meaning of regulation 7.2 (11)(e) (patients) and has been for a period of more than 52 weeks.

10. Disabled Child Premium

(1) The condition is that a child or young person for whom the applicant or a partner of his is responsible and who is a member of the applicant's household—
(a) is in receipt of disability living allowance or personal independence payment is no longer in receipt of such allowance because he is a patient, provided that the child or young person continues to be a member of the family; or
(b) is blind or treated as blind within the meaning of paragraph 13; or
(c) is a child or young person in respect of whom section 145A of the Act applies for the purposes of entitlement to child benefit but only for the period prescribed under section 145A(1) of the Act and in respect of whom a disabled child premium was

included in the applicant's applicable amount immediately before the death of that child.

11. Carer Premium

(1) The condition is that the applicant or his partner is, or both of them are, entitled to a carer's allowance under section 70 of the Act.
(2) Where a carer premium is awarded but—
(a)the person in respect of whose care the carer's allowance has been awarded dies; or
(b) in any other case the person in respect of whom a carer premium has been awarded ceases to be entitled to a carer's allowance,
the condition for the award of the premium shall be treated as satisfied for a period of eight weeks from the relevant date specified in sub-paragraph (3).
(3) The relevant date for the purposes of sub-paragraph (2) shall be—
(a) where sub-paragraph (2)(a) applies, the Sunday following the death of the person in respect of whose care a carer's allowance has been awarded or the date of death if the death occurred on a Sunday;
(b) in any other case, the date on which the person who has been entitled to a carer's allowance ceases to be entitled to that allowance.
(4) Where a person who has been entitled to a carer's allowance ceases to be entitled to that allowance and makes a claim for council tax benefit, the condition for the award of the carer premium shall be treated as satisfied for a period of eight weeks from the date on which—
(a) the person in respect of whose care the carer's allowance has been awarded dies;
(b) in any other case, the person who has been entitled to a carer's allowance ceased to be entitled to that allowance.

12. Persons in receipt of concessionary payments

For the purpose of determining whether a premium is applicable to a person under paragraphs 7 to 11 any concessionary payment made to compensate that person for the non-payment of any benefit mentioned in those paragraphs shall be treated as if it were a payment of that benefit.

13. Persons in receipt of benefit for another

For the purposes of this Part of this Appendix, a person shall be regarded as being in receipt of any benefit if, and only if, it is paid in respect of him and shall be so regarded only for any period in respect of which that benefit is paid.

14. Components

Subject to paragraph 15 the applicant is entitled to one, but not both, of the components in paragraph 16 and 17 if

(a) The applicant or applicant's partner has made a claim for employment and support allowance

(b) The Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work or limited capability for work-related activity; and

(c) Either

(ii) The assessment phase as defined in section 24(2) of the Welfare Reform Act has ended or

(iii) Regulation 7 of the Employment and Support Allowance Regulations (circumstance where the condition that the assessment phase has ended before placement in a work related activity group or before entitlement to the support component or the work related activity component arises does not apply) applies.

14A. Subject to paragraph 15, the applicant is entitled to one, but not both, of the components in paragraphs 16 and 17 if the applicant or his partner is entitled to a converted employment and support allowance.

15. (1) The applicant has no entitlement under paragraph 16 and 17 if the applicant is entitled to disability premium under paragraphs 6 or 7

Where the applicant and the applicant's partner each satisfies paragraph 16 or 17, the component to be included in the applicant's applicable amount is that which relates to the applicant.

16. The work-related activity component

The applicant is entitled to the work-related activity component if the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work for claims for ESA made or treated as made before 03/04/2017.

17. The support component

The applicant is entitled to the support component if the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work-related activity.

18. (1) The applicant is entitled to transitional addition calculated in accordance with paragraph 21 where the applicant or the applicant's partner ("the relevant person"):

(a) Is entitled to a converted employment and support allowance or

(b) Is appealing a conversion decision as described in regulation 5(2)(b) of the Employment and support Allowance (Existing Award) Regulations and

(i)I s treated as having limited capability for work by virtue of regulation 30 of the Employment and Support Allowance Regulation as modified by the Employment and Support Allowance (Existing Awards) Regulations; and
(ii) Is not in receipt of income-related employment and support allowance,
unless the amount of the transitional addition calculated in accordance with paragraph 21 would be nil.

(2) The applicant's entitlement to a transitional addition calculated by virtue of this paragraph ends on any of the following:
(a) the reduction of the transitional additional to nil in accordance with paragraph 22
(b) the termination of the applicant's award of council tax support
(c) The relevant person ceasing to meet the requirement of sub-paragraph (1)(a) or (b), as the case may be
(d) the applicant or the applicant's partner becoming entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support
(e) 5th April 2020

19. This paragraph applies where
(1)
(a) The applicant' s entitlement to a transitional addition, ends by virtue of termination of the applicant's award of council tax support under
(i) Paragraph 18(2)(b)
(ii) Sub-paragraph (3)(b) of this paragraph
(iii) Paragraph 20 (3)(b);
(b) within 12 weeks of that termination but before 5th April 2020 the applicant again becomes entitled to council tax support;
(c) in the benefit week in which the applicant again becomes entitled to council tax support the relevant person is entitled to an employment and support allowance which in not income-related;
(d) at the date on which the applicant again becomes entitled to council tax support, neither the applicant nor the applicant's partner is entitled to an income-related employment and support allowance, an income-base jobseeker's allowance or income support.
(2) where this paragraph applies, the applicant is entitled, with effect from the day on which the applicant again becomes entitled to council tax support, to a transitional addition of the amount of the transition addition that would have applied had the applicant's entitlement to a transitional addition not ended (but taking account of the effect which any intervening change of circumstances would have had by virtue of paragraph 22), unless the amount of the transitional addition would be nil.
(3) the applicant's entitlement to a transitional additional by virtue of this paragraph ends on any of the following:
(a) this reduction of the transitional addition a to nil in accordance with paragraph 22
(b) the termination of the applicant's award of council tax support
(c) the relevant person no longer being entitled to the employment and support allowance referred to in sub-paragraph (1)(c)
(d) the applicant or the applicant's partner becoming entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support;
(e) 5th April 2020

20. This paragraph applies where (1)
(a) the applicant's entitlement to a transitional additional ends, by virtue of the relevant person ceasing to be entitled to an employment and support allowance, under:
(i) paragraph 18(2)(c)
(ii) paragraph (19)(3)(c)
(iii) of this paragraph
(b)before 5th April the relevant person again becomes entitled to an employment and support allowance which is not income-related;
(c) either:
(i) at the date on which the relevant person again becomes entitled to an employment and support allowance which is not income related regulation 145(1) of the Employment and Support Allowance Regulation applies to the relevant person ; or
(ii) the period between the events mentioned in paragraphs (a) and (b) is one to which regulations 145(2) of the Employment and Support Allowance Regulations applies in respect of the relevant person; and
(d) at the date on which the relevant person again becomes entitled to an employment support allowance which is not income-related, neither the applicant nor the applicant's partner is entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support
(2) where this paragraph applies, the applicant is entitled, with effect from the day that the relevant person's entitlement to employment and support allowance takes effect for council tax support purposes, to a transitional addition of the amount of the transitional addition that would have applied had the applicant's entitlement to a transitional addition not ended (but taking account of the effect which any intervening change of circumstances would have had by virtue of paragraph 22), unless the amount of the transitional addition would be nil.
(3) the applicant's entitlement to a transitional addition by virtue of this paragraph ends on any of the following:
(a) the reduction of the transitional addition to nil in accordance with paragraph 22
(b) the termination of the applicant's' award of council tax support
(c) the relevant person no longer being entitled to the employment and support allowance referred to in sub-paragraph (1)(b)
(d) the applicant or the applicant's partner becoming entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support;
(e) 5th April 2020

21. Amount of transitional addition

(1) subject to paragraph 22, the amount of the transitional addition is the amount by which Amount A exceeds Amount B
(2) Where a conversion decision as described in regulation 5(2)(a) of the Employment and Support Allowance (Existing Awards) Regulations is made in respect of the relevant person
(a) Amount A is the basic amount that would have applied on the day that decision took effect had that decision not been made; and
(b) Amount B is the basic amount that applied on that day as a result of that decision.

(3) Where the relevant person is appealing a conversion decision as described in regulation 5(2)(b) of capability for work by virtue of regulation 30 of Employment and Support Allowance Regulations as modified by the Employment and Support Allowance (Existing Awards) Regulations-
(a) Amount A is the basic amount that would have applied on the day the relevant person was first treated as having limited capability for work if the relevant person had not been so treated; and
(b) Amount B is the basic amount that applied on that day as a result of the relevant person being so treated
(4) In this paragraph and paragraph 22, "basic amount" means the aggregate of such amounts as may apply in the applicant's case in accordance with regulation 5.1(1)(a) to (e) and 5.2(a) to (f)

22. (1) Subject to sub-paragraph 22, where there is a change of circumstance which leads to an increase in the applicant'; basic amount, the transitional addition that applies immediately before the change of circumstances shall be reduced by the amount by which Amount C exceeds Amount D
(2) If Amount C exceeds Amount D by more than the amount of the transitional additional that applies immediately before the change of circumstances, that transitional addition shall be reduced to nil
(3) Amount C is the basic amount that applies as a result of the increase
(4) Amount D is the basic amount that applied immediately before the increase.

## Appendix 2 Non-dependant deductions for working age claims

(1) Subject to regulation 11.6 the non-dependant deductions in respect of a week shall be—

(a) in respect of a non-dependant aged 18 or over in remunerative work, between £6.24 and £27.87 depending on amount of gross income

(b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply, £6.24.

(2) In the case of a non-dependant aged 18 or over to whom paragraph (1)(a) applies, where it is shown to Ealing Council that his normal gross weekly income is—

(a) less than £183.00, the deduction to be made under this appendix shall be that specified in table below

(b) not less than £183.00 but less than £316.00, the deduction to be made under this appendix shall be specified in table below;

(c) not less than £316.00 but less than £394.00, the deduction to be made under this appendix shall be specified in table below

(3) Only one deduction shall be made under this appendix in respect of a couple or, as the case may be, members of a polygamous marriage and, where, but for this paragraph, the amount that would fall to be deducted in respect of one member of a couple or polygamous marriage is higher than the amount (if any) that would fall to

be deducted in respect of the other, or any other, member, the higher amount shall be deducted.
(4) In applying the provisions of paragraph (2) in the case of a couple or, as the case may be, a polygamous marriage, regard shall be had, for the purpose of that paragraph, to the couple's or, as the case may be, all members of the polygamous marriage's joint weekly gross income.
(5) Where in respect of a day—
(a) a person is a resident in a dwelling but is not himself liable for council tax in respect of that dwelling and that day;
(b) other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling and that day otherwise than by virtue of section 9 or 77 or 77A of the 1992 Act (liability of spouses and civil partners); and
(c) the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons,
the deduction in respect of that non-dependant shall be apportioned equally between those liable persons.
(6) No deduction shall be made in respect of any non-dependants occupying an applicant's dwelling if the applicant or his partner is—
(a)blind or treated as blind or
(b)receiving in respect of himself either—
(i)attendance allowance; or
(ii)the care component of the disability living allowance.
(iii)the daily living component of personal independent payment, or would be receiving that allowance but for suspension of benefit in accordance with regulations under section 86 of the Welfare Reform Act 2012 (hospital in-patients); or
(iv)an AFIP, or would be receiving that payment but for a suspension of it in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar situation.
(7) No deduction shall be made in respect of a non-dependant if—
(a)although he resides with the applicant, it appears to the relevant authority that his normal home is elsewhere; or
(b)he is in receipt of a training allowance paid in connection with a Youth Training Scheme established under section 2 of the 1973 Actor section 2 of the Enterprise and New Towns (Scotland) Act 1990; or

(c)he is a full-time student within the meaning of Part 19 (Students); or

(d)he is not residing with the applicant because he has been a patient for a period in excess of 52 weeks,

(8) A £6 per week deduction shall be made in respect of a non-dependant—

(a)who is on income support, state pension credit or an income-based jobseeker's allowance or an income-related employment and support allowance; or

(b)to whom Schedule 1 of the 1992 Act applies (persons disregarded for purposes of discount) but this sub-paragraph shall not apply to a non-dependant who is a student to whom paragraph 4 of that Schedule refers.

(9) In the application of paragraph (2) there shall be disregarded from his weekly gross income—

(a)any attendance allowance, disability living allowance, personal independence payment or AFIP received by him;

(b)any payment made under the Trusts, the Fund, the Eileen Trust , the Skipton Fund, the Caxton Foundation Scottish Infected Blood Support Scheme, or the Independent Living Funds which had his income fallen to be calculated under part 9 (calculation of income other than earnings) would have been disregarded under "income in kind" specified under Appendix 4

(c)any payment which had his income fallen to be calculated under part 9 would have been disregarded under payments made under certain trusts and certain other payments.

| **Description of deduction** | **Amount of weekly deduction in 2018/19** |
|---|---|
| Adult in receipt of pension credit guarantee credit or savings credit | £6.24 |
| Adult in receipt of employment support allowance (income related) main or assessment phase | £6.24 |
| Adult in receipt of jobseeker's allowance (contribution based) or employment support allowance (contribution based) | £11.65 |
| Gross income of adult in paid work is less than £183 | £11.65 |
| Gross income of adult in paid work is greater than or equal to £183 but less | £17.05 |

| | |
|---|---|
| than £316 | |
| Gross income of adult in paid work is greater than or equal to £316 but less than £394 | £22.46 |
| Gross income of adult in paid work is greater than or equal to £394 | £27.87 |
| Adult in receipt of jobseeker's allowance (income based) | £6.24 |
| Adult in receipt of income support | £6.24 |
| Adult in receipt of Universal Credit with total income equal to or less than Maximum Universal Credit Amount | £6.24 |
| Adult in receipt of Universal Credit - not in work with income in excess of Maximum Amount | £11.65 |
| Adult in paid work and in receipt of Universal Credit with income in excess of Maximum amount | Appropriate deduction detailed above for earners |
| Adult working less than 16 hours per week or is on maternity, paternity adoption or sick leave | £11.65 |
| Any other adult not included in the above descriptions | £11.65 |

(10) All non-dependant deductions will be uprated on 1st April each year in line with the CPI index based on figures published in September of the previous year.

(11) For non-dependants who are self-employed, where their calculated gross self-employed income is less than the national minimum wage for a 35 hour week (based upon age 21and over), an assumed gross income equivalent to 35 x the minimum hourly rate will be used. This figure will be uprated annually in line with the national hourly minimum wage. For 2018/19 this shall be £262.50 per week.

# Appendix 3 Sums to be disregarded in the calculation of earnings

The earnings disregards detailed in this scheme start with effect from 1 April 2018, thereafter the earnings disregards will be uprated on 1st April each year by Consumer Price Index applicable in September of the preceding year.

The rates below are the applicable rates for 2018/19.

1. In the case of an applicant (for consistency should be referring to “applicant” throughout) who has been engaged in remunerative work as an employed earner or, had the employment been in Great Britain, would have been so engaged—
(a) where—
(i)the employment has been terminated because of retirement; and
(ii)on retirement he is entitled to a retirement pension under the Act, or is not so entitled solely because of his failure to satisfy the contribution conditions,

any earnings in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated;

(b) where before the first day of entitlement to CTS the employment has been terminated otherwise than because of retirement, any earnings paid or due to be paid in respect of that employment except earnings to which point 7.8 (b) to (e), (g) and (h) (employed earners) applies;

(c) where at the date of claim—
(i)the employment has not been terminated; but
(ii)the applicant is not engaged in remunerative work,

any earnings in respect of that employment except earnings to which point 7.8 (1)(d), (e), (i) and (j) applies.

2. In the case of an applicant who, before the first date of entitlement to CTS—

(a) has been engaged in part-time employment as an employed earner or, where the employment has been outside Great Britain, would have been so engaged had the employment been in Great Britain; and

(b) has ceased to be engaged in that employment, whether or not that employment has been terminated,

any earnings in respect of that employment except—

(i) where that employment has been terminated, earnings to which point 7.8(1)(e) applies;

(ii) where that employment has not been terminated, earnings to point 7.8(1)(e), (i) and (j) applies.

3. In the case of an applicant who has been engaged in remunerative work or part-time employment as a self-employed earner or, had the employment been in Great Britain, would have been so engaged and who has ceased to be so employed, from the date of the cessation of his employment, any earnings derived from that employment.

4. (1) In a case to which this paragraph applies and paragraph 5 does not apply, £26.01; but notwithstanding point 6.1 (calculation of income and capital of members of an applicant's family and of a polygamous marriage) if this paragraph applies to an applicant it shall not apply to his partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £26.01.

(2) This paragraph applies where the applicant has been placed in a work related activity group or the applicant's applicable amount includes an amount by way of the disability premium, severe disability premium, work related activity component or support component under Appendix 1 (Premiums and Allowances) for persons who are not pensioners under this scheme.

(3) This paragraph applies where—
(a) the applicant is a member of a couple and his applicable amount includes an amount by way of the disability premium under Appendix 1; and
(b) he or his partner has not attained the qualifying age for state pension credit and at least one is engaged in employment.

5. In a case where the applicant is a lone parent, £31.21.

6. (1) In a case to which neither paragraph 4 nor paragraph 5 applies to the applicant and, subject to sub-paragraph (2), where the applicant's applicable amount includes an amount by way of the carer premium under Appendix 1, £26.01 of the earnings of the person who is, or at any time in the preceding eight weeks was, in receipt of carer's allowance or treated as being in receipt of carer's allowance.
(2) Where the carer premium is awarded in respect of the applicant and of any partner of his, their earnings shall for the purposes of this paragraph be aggregated, but the amount to be disregarded in accordance with sub-paragraph (1) shall not exceed £26.01 of the aggregated amount.

7. Where the carer premium is awarded in respect of an applicant who is a member of a couple and whose earnings are less than £26.01, but is not awarded in respect of the other member of the couple, and that other member is engaged in an employment—
(a) specified in paragraph 9(1), so much of the other member's earnings as would not when aggregated with the amount disregarded under paragraph 5 exceed £26.01;
(b) other than one specified in paragraph 9(1), so much of the other member's earnings from such other employment up to £15.60 as would not when aggregated with the amount disregarded under paragraph 6 exceed £26.01.

8. In a case where paragraphs 4,6, 7 and 9 do not apply to the applicant and he is one of a couple and a member of that couple is in employment, £15.60; but, notwithstanding point 6.1 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it shall not apply to his partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £15.60.

9.—(1) In a case where paragraphs 4, 6, 7 and 9 do not apply to the applicant, £26.01 of earnings derived from one or more employments as—
(a) as a part-time fire-fighter employed by a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004(1) or a scheme to which section 4 of that Act applies;
(b) a part-time fire-fighter employed by a fire and rescue authority or a joint fire and rescue board constituted by an amalgamation scheme made under section 2(1) of that Act;
(c) an auxiliary coastguard in respect of coast rescue activities;
(d) a person engaged part-time in the manning or launching of a life boat;
(e) a member of any territorial or reserve force prescribed in Part I of Schedule 6 to the Social Security (Contributions) Regulations 2001(3);

but, notwithstanding point 6.1 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it shall not apply to his partner except to the extent specified in sub-paragraph (2).

(2) If the applicant's partner is engaged in employment—
(a) specified in sub-paragraph (1), so much of his earnings as would not in aggregate with
the amount of the applicant's earnings disregarded under this paragraph exceed £26.01;
(b)other than one specified in sub-paragraph (1), so much of his earnings from that employment up to £15.60 as would not in aggregate with the applicant's earnings disregarded under this paragraph exceed £26.01.

10. Where the applicant is engaged in one of more employments specified in paragraph 9(1), but his earnings derived from such employments are less than £26.01 in any week and he is also engaged in any other employment so much of his earnings from that other employment, up to £10.40 if he is a single applicant, or up to £15.60 if he has a partner, as would not in aggregate with the amount of his earnings disregarded under paragraph 9 exceed £26.01

11. In a case to which none of the paragraphs 4 to 10 applies, £10.40.

12—(1) Where—
(a) the applicant (or if the applicant is a member of a couple, at least one member of that couple) is a person to whom sub-paragraph (5) applies;

(b) the Secretary of State is satisfied that that person is undertaking exempt work as defined in sub-paragraph (6); and
(c) paragraph 14 does not apply,

the amount specified in sub-paragraph (7) ("the specified amount").
(2) Where this paragraph applies, paragraphs 4 to 11 do not apply; but in any case where the applicant is a lone parent, and the specified amount would be less than the amount specified in paragraph 4, then paragraph 4 applies instead of this paragraph.
(3) Notwithstanding paragraph 6.1 of this scheme (calculation of income and capital of members of applicant's family and of a polygamous marriage), if sub-paragraph (1) applies to one member of a couple ("A") it shall not apply to the other member of that couple ("B") except to the extent provided in sub-paragraph (4).
(4) Where A's earnings are less than the specified amount, there shall also be disregarded so much of B's earnings as would not when aggregated with A's earnings exceed the specified amount; but the amount of B's earnings which may be disregarded under this sub-paragraph is limited to a maximum of £26.01 unless the Secretary of State is satisfied that B is also undertaking exempt work.
(5) This sub-paragraph applies to a person who is—
(a) in receipt of a contributory employment and support allowance;
(b) in receipt of incapacity benefit;
(c) in receipt of severe disablement allowance; or
(d) being credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.
(6) "Exempt work" means work of the kind described in—
(a) regulation 45(2), (3) or (4) of the Employment and Support Allowance Regulations; or (as the case may be)
(b) regulation 17(2), (3) or (4) of the Social Security (Incapacity for Work) (General) Regulations 1995, and, in determining for the purposes of this paragraph whether an applicant or a member of a couple is undertaking any type of exempt work, it is immaterial whether that person or their partner is also undertaking other work.
(7) The specified amount is the amount of money from time to time mentioned in any provision referred to in sub-paragraph (6) by virtue of which the work referred to in sub-paragraph (1) is exempt (or, where more than one such provision is relevant and those provisions mention different amounts of money, the highest of those amounts).

13. Any amount or the balance of any amount which would fall to be disregarded under paragraph 19 or 20 of Appendix 4 ad the applicant's income which does not consist of earnings been sufficient to entitle him to the full disregard thereunder.

14. Where an applicant is on income support or an income-based jobseeker's allowance or income-related employment support allowance, his earnings.

15. Any earnings derived from employment which are 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 those earnings.

16. Where a payment of earnings is made in a currency other than Sterling, any banking charge or commission payable in converting that payment into Sterling.

17. Any earnings of a child or young person.

18.—(1) In a case where the applicant is a person who satisfies at least one of the conditions set out in sub-paragraph (2), and his net earnings equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of his earnings that falls to be disregarded under paragraphs 4 to 12 of this Appendix shall be increased by £18.90
(2) The conditions of this sub-paragraph are that—
(a)the applicant, or if he is a member of a couple, either the applicant or his partner, is a person to whom regulation 20(1)(c) of the Working Tax Credit Regulations applies; or
(b)the applicant —
(i)is, or if he is a member of a couple, at least one member of that couple is aged at least 25 and is engaged in remunerative work for on average not less than 30 hours per week; or
(ii)is a member of a couple and—
(aa) at least one member of that couple, is engaged in remunerative work for on average not less than 16 hours per week; and
(bb) his applicable amount includes a family premium under Appendix 1 ; or
(iii)is a lone parent who is engaged in remunerative work for on average not less than 16 hours per week; or
(iv)is, or if he is a member of a couple, at least one member of that couple is engaged in remunerative work for on average not less than 16 hours per week; and—
(aa) the applicant 's living allowance includes a disability premium under paragraph 6, the work-related activity component/ placed in a work related activity group under paragraph 12 or the support component under paragraph 15 of Appendix 1 respectively; and
(bb) where he is a member of a couple, at least one member of that couple satisfies the qualifying conditions for the disability premium (or either of the components) referred to in sub-head (aa) above and is engaged in remunerative work for on average not less than 16 hours per week ; or
(c) the applicant is, or if he has a partner, one of them is, a person to whom regulation 18(3) of the Working Tax Credit Regulations (eligibility for 50 plus element) applies, or would apply if an application for working tax credit were to be made in his case.
(3) The following are the amounts referred to in sub-paragraph (1)—
(a) the amount calculated as disregardable from the applicant's earnings under paragraphs 4 to 12 of this Appendix
(b)the amount of child care charges calculated as deductible under point 7.1 (1)(c)and
(c)£18.90.
(4) The provisions of regulation 1.9 shall apply in determining whether or not a person works for on average not less than 30 hours per week, but as if the reference to 16 hours in paragraph (1) of that regulation were a reference to 30 hours.

19. In this appendix “part-time employment” means employment in which the person is engaged on average for less than 16 hours a week.

## Appendix 4 Sums to be disregarded in the calculation of income other than earnings

1. Any amount paid by way of tax on income which is to be taken into account under part 9 (other income).

2. 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 point 9.3 (8) (notional income).

3. 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.

4. Where an applicant is on income support or an income-based jobseeker’s allowance or income related employment and support allowance the whole of his income.
(a) Any Bereavement Support Payment received by the claimant or their partner.

5. 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.

6. Any disability living allowance.

7. 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) income-related employment and support allowance

8. 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(3) or any payment intended to compensate for the non-payment of such a supplement.

9. Any attendance allowance.

10. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.

11.(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(4) (payment of school expenses; grant of scholarships etc);
(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;

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 made pursuant to any provision specified in sub-paragraph (1).

12. 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

13. (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 or severe disablement 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 sup-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.

14. For the purposes of sub-paragraph 13(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.

15.(1) Subject to sub-paragraph (2), any of the following payments—
(a)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.

16. Subject to paragraph 35, all 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) 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;(and if the amount of that payment has been abated to less than £10 by a (pension or payment falling within article 31(1)(a) or (b) of the Armed Forces and Reserve Forces (Compensation Scheme)Order 2005), so much of (that pension or payment ) as would not , in aggregate with the amount of any guaranteed income payment disregarded, exceed £10);
(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.

17. 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(14).

18.—(1) Any income derived from capital to which the applicant is or is treated under point 10.7 (capital jointly held) as beneficially entitled but, subject to sub-paragraph (2), not income derived from capital disregarded under paragraphs 1, 2, 4, 8, 14 or 25 to 28 of Appendix 6.
(2) Income derived from capital disregarded under paragraphs 2, 4 or 25 to 28 of Appendix 6 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 regulation 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".

19. 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(15) or section 22 of the Teaching and Higher Education Act 1998(16), that student's award;
(b)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.

20 (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,

and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 19, 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)(b),

whichever is less.

21. Any payment made to the applicant by a child or young person or a non-dependant.

22. Where the applicant occupies a dwelling as his home and the dwelling is also occupied by a person other than one to whom paragraph 21 or 23 refers 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 a member of his family , is less than £20, the whole of that amount ; or
(b) where the aggregate of any such payments is £20 or more per week, £20

23.—(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 per cent. 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.

24.—(1) Any income in kind, except where regulation 30(11)(b) (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.

25. 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.

26.—(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)(b), 3 or 4 of the Adoption and Children Act 2002
(b) 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, as the case may be, section 50 of the Children Act 1975 (payment towards maintenance of children);
(c) 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);
(d) 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.

27 Any payment made by a local authority to the applicant with whom a person is accommodated by virtue of arrangements made under section 23(2)(a) of the Children Act 1989or by a voluntary organization under section 59(1)(a) of the Children Act 1989
28 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; or
(e) a primary care trust established under section 16A of the National Health Service Act 1977.

29 Any payment made by a local authority in accordance with section 17, 23C or 24A of the Children Act 1989

29A (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(70) 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 lives with the applicant

30 (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).

31. Any payment of income which by virtue of point 10.3 (income treated as capital) is to be treated as capital.

32. Any man payment made pursuant to Part 8 of the Act (the Social Fund) or any successor scheme implemented by Ealing Council

33. Any payment under section 148 of the Act (Christmas bonus for pensioners).

34. 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.

35. 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 point 6.1(2) (calculation of income and capital of members of applicant's family and of a

polygamous marriage). To be disregarded under regulation 19.5(2)(b) and regulation 19.6(1)(d) (calculation of covenant income where a contribution assessed, covenant income where no grant income or no contribution is assessed), regulation 19.9 and paragraphs 16 and 17 shall in no case exceed £20 per week
36 (1) Any payment made under any of the Trusts listed under appendix 5

(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 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 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 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 step-parent, 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 step-parent, 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 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 step-parent, 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 step-parent, 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 benefit a 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 payments specified under Appendix 5

37 Any housing benefit.

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

39 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.

40 Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the 1992 Act (reduction of liability for council tax).

41 (1) Any payment or repayment made—
(a) as respects England and Wales, under regulation 3, 5 or 8 of the National Health Service (Travelling Expenses and Remission of Charges) Regulations 1988 (travelling expenses and health service supplies);
(2) Any payment or repayment made by the Secretary of State for Health, which is analogous to a payment or repayment mentioned in sub-paragraph (1).

42. Any payment made under regulation 6, 8, 12 or 14(2) of the Welfare Food Regulations 1988 (payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).

43. Any payment made by either the Secretary of State for the Home Department under a scheme established to assist relatives and other persons to visit persons in custody.

44.(1) Where 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.
(2) For the purposes of sub-paragraph (1), where more than one maintenance payment falls to be taken into account in any week, all such payments shall 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 purposes of sub-paragraph (1), be treated as a payment of maintenance made by a person specified in head (a) or (b) of that sub-paragraph.

45. (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 executions in the Books of Council and Session or the sheriff court books,
f. "liable relative" means a person listed in regulation 54 (interpretation of the Income Support (General Regulations 1987, other than a person falling within sub-paragraph (d) of that definition)

46 Any payment made by the Secretary of State to compensate a person who was entitled to supplementary benefit in respect of a period ending immediately before 11th April 1988 but who did not become entitled to income support in respect of a period beginning with that day.

47 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(40) to assist disabled persons to obtain or retain employment despite their disability.

48 Any guardian's allowance.

49 (1) Where the applicant is in receipt of any benefit under Parts 2, 3 or 5 of the Act any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the Act or the rate of that pension under that Order where the dependant in respect of whom the increase is paid is not a member of the applicant''s family.

50 Any supplementary pension under article 29(1A) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 2006 (pensions to widows, widowers or surviving civil partners).

51 In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983 (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.

52 (1) Any payment which is—
(a) made under any of the Dispensing Instruments to a widow, widower or 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
(b) equal to the amount specified in article 23(2) of the Naval, Military and Air Forces etc. (Disablement and Death) Service Pensions Order 2006 (pensions to widows, widowers or surviving civil partners).
(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).

53. Any council tax support to which the applicant is entitled.

54. Except in a case which falls under sub-paragraph (1) of paragraph 16 of Appendix 3, where the applicant is a person who satisfies any of the conditions of sub-paragraph (2) of that paragraph, any amount of working tax credit up to £18.90.

55. Any payment made under section 57 of the Health and Social Care Act 2001 (direct payments).

56.(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 as defined for the purposes of Chapter 4A of Part 8 of the Jobseeker's Allowance Regulations

57.—(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.

58. Where the amount of subsistence allowance paid to a person in a benefit week exceeds the amount of income-based jobseeker's allowance that person would have received in that benefit week had it been payable to him, less 50p, that excess amount.

59. 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.

60. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001

61.—(1) Any payment made by a local authority or, 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.

62. Any payment of Child Benefit

63. Personal independence payment

64. An AFIP

65. Any payment made to the applicant in respect of any child care, travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Work for Your Benefit Pilot Scheme.

66. 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.

67. 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.

# Appendix 5.Charitable Payments

Charitable or voluntary payments made by the following organisations may be disregarded subject to Ealing Council Tax Support Rules:

- the Macfarlane Trust,
- the Fund
- the Skipton Fund,
- the Eileen Trust
- the Independent Living Funds
- the Caxton Foundation
- Scottish Infected Blood Support Scheme
- London Bombings Charitable Relief Fund
- MFET (Ltd)

# Appendix 6 Capital to be disregarded

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 any croft land on which the dwelling is situated; but, notwithstanding paragraph 6.1 (calculation of income and capital of members of applicant's family and of a 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 or 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.

5 Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act 1995 and his partner is on income-based jobseeker's allowance, the whole of the applicant's capital.

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.

7(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.

8 (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 paragraphs 7, 9 or 10 of Appendix 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(3);
(e) any arrears of  paid;
(f) working tax credit and child tax credit where such payment is made as a result of a change of circumstances, 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.

9 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.

10 Any sum—

(a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985(4)) 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.
11. 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 benefit.

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

13 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.

14 The value of the right to receive any income under a life interest or from a life rent.

15 The value of the right to receive any income which is disregarded under paragraph 13 of Appendix 3 or paragraph 24 of Appendix 4.

16 The surrender value of any policy of life insurance.

17 Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.

18 Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989(6) or, as the case may be, section 12 of the Social Work (Scotland) Act 1968(7) or sections 22 or 29 or 30 of the Children (Scotland) Act 1995(8) (provision of services for children and their families and advice and assistance to certain children).

19 Any social fund payment made pursuant to Part 8 of the Act.

20 Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988(9) (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.

21 Any capital which by virtue of point 9.2 (capital treated as income, treatment of student loans ) is to be treated as income.

22 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.

23 (1) Any payment made under the Trusts specified in Appendix 5.

(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 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 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 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 step-parent; 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 step-parent, 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 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 step-parent; 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 step-parent, 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 benefit a 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 any fund specified in Appendix 5.

24 (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,

25 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.

26 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.

27 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 effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.

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

29 The value of the right to receive an occupational or personal pension.

30 The value of any funds held under a personal pension scheme or retirement annuity contract.

31 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.

32 Any payment in kind made by a charity or under the Trusts specified in Appendix 5,

33 Any payment made pursuant to section 2 of the 1973 Act or, but only for the period of 52 weeks beginning on the date of receipt of the payment.

34 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.

35 Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988(10) or section 66 of the Housing (Scotland) Act 1988(11) (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.

36 Any arrears of supplementary pension 5 which is disregarded under paragraph 51 of Appendix 4 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 51, 52 or 53 of that Appendix, but only for a period of 52 weeks from the date of the receipt of the arrears.

37 (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);
but only for a period of 52 weeks from the date of the receipt of the payment or repayment.

(2) Any payment or repayment by the Secretary of State for Health, Scottish Ministers or the National Assembly for Wales 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.

38 Any payment made under regulation 6, 8, 12 or 14(2) of the Welfare Food Regulations 1996(15) (payments made in place of milk tokens or the supply of vitamins) but only for a period of 52 weeks from the date of the receipt of the payment.

39 Any payment made either by the Secretary of State for (the 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.

40 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 or to assist disabled persons to obtain or retain employment despite their disability.

41 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.

42 (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(16), or 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 of direction prior to that person attaining age 18
(2) this sub-paragraph applies to a sum of capital which is derived from
(a) an 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.

43 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 1993 or 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.

44 Any payment to the applicant as holder of the Victoria Cross or George Cross.

45 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.

46 (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.

47 (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(21);
(ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980(22);
(iii) directions made under sections 12(2)(c) of the Further and Higher Education (Scotland) Act 1992(23); or directions under 732A of the Education Scotland Act 1980
(b )corresponding to such an education maintenance allowance, made pursuant to—
(i)section 14 or section 181 of the Education Act 2002(24) (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
(c) in England by way of financial assistance made pursuant to Section 14 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 sections 12(2)(c) and 21 of the Further and Higher Education (Scotland) Act 1992, or under 732A of the Education Scotland Act 1980 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 any other payment made pursuant to any provision specified in sub-paragraph (1).

48 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.

49 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.

50 Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1st 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, £10,000.

51 (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 time 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 a 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 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) a 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)(b), 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 the latest.

(5) In this 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.

52. The amount of any payment, other than a war pension within the meaning of section 25 of the Social Security Act 1989(25), 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.

53 (1) Any payment made by a local authority, or by 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.

54 Any payment made under regulations made under section 57 of the Health and Social Care Act 2001, or under section 12B of the Social Work (Scotland) Act 1968.

55 Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.

56 Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).

57 Personal independence payment
(a) Any initial lump sum payment of Bereavement Support received by the claimant or partner for 52 weeks from the date of payment.

58 An AFIP

# Appendix 7 Self employed

1. Where, in any assessment period, an applicant is in gainful self-employment and their weekly earned income in respect of that period is below £241.57 per week, the applicant is assumed to have weekly earned income equal to that amount.
2. If applicant is a lone parent with a child under 16 and their weekly earned income in respect of the assessment period is below £120.00 per week the applicant is assumed to have earned income equal to that amount.
3. Where both claimant and partner are self-employed and have responsibility for children under 16, and their income is below £241.57 per week and £120.00 per week respectively, the claimant is assumed to have earnings of £241.57 per week and partner is assumed to have earnings of £120.00 per week

4. Paragraph (1) and (2) does not apply where the assessment period falls within a start-up period.

5. The minimum weekly self-employed income figure to be used in the Council Tax Support calculation shall be aligned with the national minimum wage per hour every April and:
6. is calculated by multiplying this hourly rate by the assumed worked hours of 35 per week regardless of whether a lesser number of hours are worked
7. Notional income tax and national insurance contributions deducted at a rate applicable for the year in which the income was assumed