



## **Localising Support for Council Tax in England Council Tax Reduction Scheme Policy Section 13a and Schedule 1a of the Local Government Finance Act 1992**

### **1.0 Introduction**

- 1.1 On 29<sup>th</sup> November 2012 the Joint Strategic Committee resolved to recommend to the full Councils to
- Adopt the “default scheme” for Council Tax Support in 2013/14, amended to include a full income disregard in respect of War Pensions / Widowers Pensions; and
  - Delegate authority to the Executive Heads of Customers Services and Financial Services, in consultation with both relevant Cabinet Members, to adopt additional provisions on behalf of the Councils, after analysis of the “default scheme” to ensure the principles of the calculation of entitlement to Council Tax Support replicate the current principles applied to the calculation of entitlement to Council Tax Benefit

The Councils, by agreeing these recommendations, are ensuring that the change in Benefit entitlement will be minimised for the year 2013/14.

- 1.2 On 18<sup>th</sup> and 20<sup>th</sup> December 2012 Worthing Borough Council and Adur District Council respectively resolved to adopt the recommendations from Joint Strategic Committee.
- 1.3 The following policy has therefore been adopted by Adur District Council and Worthing Borough Council in respect of the Council Tax Support scheme.
- 1.4 This policy details how the scheme will operate for both working age and pension age residents and, in accordance with Section 13a of the Local Government Finance Act 1992, specifies those people who are to be entitled to a reduction under the scheme.
- 1.5 It is effective from 1<sup>st</sup> April 2013 for one financial year until 31<sup>st</sup> March 2014.

### **2.0 Pension age customers**

- 2.1 The scheme in respect of pension age customers is defined by Central Government by
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 Statutory Instrument 2012 Number 2885

- The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 Statutory Instrument 2012 Number 2886
- The Local Government Finance Act 1992 (as amended)

2.2 The Councils have no discretion in relation to the calculation of Council Tax Support for pensioners, which is designed to provide broadly the same level of support that was provided within the previous Council Tax Benefit scheme.

### **3.0 Working age customers**

3.1 The default scheme in respect of working age customers is defined by Central Government within

- The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 Statutory Instrument 2012 Number 2885
- The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 Statutory Instrument 2012 Number 2886
- The Local Government Finance Act 1992 (as amended)

3.2 The adopted scheme for working age customers is a means test, comparing income against an assessment of living allowances known as an applicable amount.

3.3 This policy therefore only applies to any person who

1. Has not attained the qualify age for State Pension Credit; or
2. Has attained the qualifying age for State Pension Credit but they, and their partner if applicable, is in receipt of Income Support, income-rated Employment & Support Allowance or income-based Job Seeker's Allowance

3.4 This policy shall not apply in relation to any customer

- If he (or if he has a partner, his partner) has attained the qualifying age for State Pension Credit; or
- Who is subject to immigration control under Section 115 of the Immigration and Asylum Act 1999 and is not an economically active European Economic Area national

### **3.0 Full disregard of War Pensions**

3.1 In respect of both working age and pension age customers, the Councils have resolved to disregard in full the following

- (a) A war disablement pension
- (b) A war widow's pension or war widower's pension
- (c) A pension payable to a person as a widow, widowers 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 dies in consequence of service as members of the armed forces of the Crown
- (d) A guaranteed income payment
- (e) A payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs
- (f) A pension paid by the government of a country outside Great Britain that is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above

#### **4.0 Changes in circumstances**

- 4.1 Regulation 107 of the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 Statutory Instrument 2012 Number 2886 defines the date from which a change in circumstances affects entitlement to Council Tax Support (generally from the beginning of the following benefit week).
- 4.2 In order to retain consistency with the previous Council Tax Benefit Regulations, for working age customers where
- A change in circumstances results in a customer becoming entitled to a greater weekly award of Council Tax Support; and
  - Notification of the change is not received by the relevant Council within twenty-one days of the change occurring, entitlement to Council Tax Support will be re-assessed with effect from the Monday following receipt of notification of the change unless the customer satisfies the Council that the notification could not reasonably have been received within the twenty-one day period

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