
STATUTORY INSTRUMENTS

1993 No. 494

SOCIAL SECURITY

**The Council Tax (Deductions from
Income Support) Regulations 1993**

Made - - - - *5th March 1993*
Laid before Parliament *11th March 1993*
Coming into force - - *1st April 1993*

The Secretary of State for Social Security in exercise of powers conferred by sections 14(3), 97(5), 113 and 116(1) of, and paragraphs 1 and 6 of Schedule 4 and paragraph 6 of Schedule 8 to, the Local Government Finance Act 1992^{M1} and of all other powers enabling him in that behalf, after consultation with the Council on Tribunals in accordance with section 8 of the Tribunals and Inquiries Act 1992^{M2}, hereby makes the following Regulations:

Modifications etc. (not altering text)

- C1** Instrument applied (with modifications) (1.10.2010) by [Employment and Support Allowance \(Transitional Provisions, Housing Benefit and Council Tax Benefit\) \(Existing Awards\) \(No.2\) Regulations 2010 \(S.I. 2010/1907\)](#), reg. 1(2), **Sch. 2 Pt. 4** (with reg. 3)

Marginal Citations

- M1** 1992 c.14. Section 116(1) is cited for the meaning it ascribes to the word “prescribed”.
M2 1992 c.53.

Citation, commencement and interpretation **E+W+S**

1.—(1) These Regulations may be cited as the Council Tax (Deductions from Income Support) Regulations 1993 and shall come into force on 1st April 1993.

(2) In these Regulations, unless the context otherwise requires—

[^{F1}“the 1998 Act” means the Social Security Act 1998;]

[^{F2}“the 2012 Act” means the Welfare Reform Act 2012;]

^{F3} ...

“application” means an application made under regulation 2 or regulation 3 containing the information specified in regulation 4;

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[^{F4}“assessment period” means the period prescribed by regulation 21 of the UC Regulations;]

^{F5}
...

“authority” means—

- (a) in relation to England and Wales, a billing authority, and
- (b) in relation to Scotland, a levying authority;

“benefit week” has the meaning prescribed by regulation 2(1) of the Income Support (General) Regulations 1987^{M3}[^{F6}or, as the case may be [^{F7}regulation 1(2) of the State Pension Credit Regulations 2002[^{F8}, regulation 2(1) of the Employment and Support Allowance Regulations 2008] or], regulation 1(3) of the Jobseeker’s Allowance Regulations 1996];

“Claims and Payments Regulations” means the Social Security (Claims and Payments) Regulations 1987^{M4};

[^{F9}“Commissioner” has the meaning it bears in section 39(1) of the 1998 Act;]

[^{F10}“contribution-based jobseeker’s allowance”, except in a case to which paragraph (b) of the definition of income-based jobseeker’s allowance applies, means a contribution-based jobseeker’s allowance under Part I of the Jobseekers Act 1995 [^{F11}as amended by the provisions of Part 1 of Schedule 14 to the 2012 Act that remove references to an income-based allowance or under Part 1 of the Jobseekers Act 1995 as it has effect apart from those amendments], but does not include any back to work bonus under section 26 of the Jobseekers Act which is paid as jobseeker’s allowance;]

[^{F12}“contributory employment and support allowance” means a contributory allowance under Part 1 of the Welfare Reform Act (employment and support allowance) [^{F13}as amended by the provisions of Schedule 3, and Part 1 of Schedule 14, to the 2012 Act that remove references to an income-related allowance or under Part 1 of the Welfare Reform Act as it has effect apart from those amendments];]

“debtor”—

- (a) in relation to England and Wales, has the same meaning as in paragraph 6 of Schedule 4 to the Local Government Finance Act, and
- (b) in relation to Scotland, has the same meaning as in paragraph 6 of Schedule 8 to that Act;

“5 per cent. of the personal allowance for a single claimant aged not less than 25” means, where the percentage is not a multiple of 5 pence, the sum obtained by rounding that 5 per cent. to the next higher such multiple;

[^{F10}“income-based jobseeker’s allowance” means—

- (a) an income-based jobseeker’s allowance under Part I of the Jobseekers Act 1995; and
- (b) in a case where, if there was no entitlement to contribution-based jobseeker’s allowance, there would be entitlement to income-based jobseeker’s allowance at the same rate, contribution-based jobseeker’s allowance,

but does not include any back to work bonus under section 26 of the Jobseekers Act which is paid as jobseeker’s allowance;]

[^{F14}“income-related employment and support allowance” means—

- (a) an income-related allowance under Part 1 of the Welfare Reform Act; and
- (b) in a case where, if there was no entitlement to contributory employment and support allowance, there would be entitlement to income-related employment and support allowance at the same rate, contributory employment and support allowance;]

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“income support” means income support within the meaning of the Social Security Contributions and Benefits Act 1992^{M5}[^{F15}but does not include any back to work bonus under section 26 of the Jobseekers Act which is paid as income support;];

[^{F16}“Jobseekers Act” means the Jobseekers Act 1995;

“jobseeker’s allowance” means an allowance under Part I of the Jobseekers Act but does not include any back to work bonus under section 26 of that Act which is paid as jobseeker’s allowance;]

“the Local Government Finance Act” means the Local Government Finance Act 1992;

[^{F17}“personal allowance for a single claimant aged not less than 25” means—

- (a) in the case of a person who is entitled to either income support or state pension credit, the amount for the time being specified in paragraph 1(1)(e) of column (2) of Schedule 2 to the Income Support (General) Regulations 1987;^{F18} ...
- (b) in the case of a person who is entitled to an income-based jobseeker’s allowance, the amount for the time being specified in paragraph 1(1)(e) of column (2) of Schedule 1 to the Jobseeker’s Allowance Regulations 1996;][^{F19}or
- (c) in the case of a person who is entitled to income-related employment and support allowance, the amount specified for the time being in paragraph 1 of column 2 of Schedule 4 to the Employment and Support Allowance Regulations 2008;]

“social security office” means an office of the [^{F20}Department for Work and Pensions which is open to the public for the receipt of claims for income support][^{F21}, a jobseeker’s allowance or an employment and support allowance].]

[^{F22}“state pension credit” means the benefit of that name payable under the State Pension Credit Act 2002;]

[^{F23}“tribunal” means an appeal tribunal constituted under Chapter I of Part I of the 1998 Act.]

[^{F24}“the UC Regulations” means the Universal Credit Regulations 2013;]

[^{F24}“universal credit” means universal credit under Part 1 of the 2012 Act;]

[^{F25}“the Welfare Reform Act” means the Welfare Reform Act 2007.]

(3) Unless the context otherwise requires, any reference in these Regulations to a numbered regulation or Schedule is a reference to the regulation or Schedule bearing that number in these Regulations and any reference in a regulation or Schedule to a numbered paragraph is a reference to the paragraph of that regulation or Schedule having that number.

Textual Amendments

- F1** Words in reg. 1(2) substituted (29.11.99) by S.I. 1999/3178, art. 3, Sch. 13 para. (1)(a)
- F2** Words in reg. 1(2) inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **8(2)**
- F3** Words in reg. 1(2) omitted (29.11.99) by virtue of S.I. 1999/3178, art. 3, Sch. 13 para. 1(b)
- F4** Words in reg. 1(2) inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **8(3)**
- F5** Words in reg. 1(2) omitted (29.11.99) by virtue of S.I. 1999/3178, art. 3, Sch 13 para. 1(b)
- F6** Words in reg. 1(2) inserted (7.10.96) by S.I. 1996/2344, regs. 1(1), 17(a)
- F7** Words in reg. 1(2) inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002 \(S.I. 2002/3019\)](#), regs. 1(2)(b), **33(2)(a)**

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- F8** Words in reg. 1(2) inserted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **55(2)(a)**
- F9** Words in reg. 1(2) substituted (29.11.99) by S.I. 1999/3178, art. 3, Sch. 13 para. 1(c)
- F10** Words in reg. 1(2) inserted (1.1.1998) by The Social Security (Miscellaneous Amendments) Regulations 1998 (S.I. 1998/563), regs. 1, **3(1)**
- F11** Words in reg. 1(2) inserted (29.4.2013) by The Fines, Council Tax and Community Charges (Deductions from Universal Credit and Other Benefits) Regulations 2013 (S.I. 2013/612), regs. 1(2), **8(4)**
- F12** Words in reg. 1(2) inserted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **55(2)(b)**
- F13** Words in reg. 1(2) added (29.4.2013) by The Fines, Council Tax and Community Charges (Deductions from Universal Credit and Other Benefits) Regulations 2013 (S.I. 2013/612), regs. 1(2), **8(5)**
- F14** Words in reg. 1(2) inserted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **55(2)(c)**
- F15** Words in reg. 1(2) inserted (7.10.96) by S.I. 1996/2344, regs. 1(1), 17(b)
- F16** Words in reg. 1(2) inserted (7.10.96) by S.I. 1996/2344, regs. 1(1), 17(c)
- F17** Words in reg. 1(2) substituted (6.10.2003) by State Pension Credit (Consequential, Transitional and Miscellaneous Provisions) Regulations 2002 (S.I. 2002/3019), regs. 1(2)(b), **33(2)(b)**
- F18** Word in reg. 1(2) omitted (27.10.2008) by virtue of Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **55(2)(d)(i)**
- F19** Words in reg. 1(2) added (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **55(2)(d)(ii)**
- F20** Words in reg. 1(2) substituted (27.6.2002) by Secretaries of State for Education and Skills and for Work and Pensions Order 2002 (S.I. 2002/1397), art. 1(2), **Sch. para. 23**
- F21** Words in reg. 1(2) substituted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **55(2)(e)**
- F22** Words in reg. 1(2) inserted (6.10.2003) by State Pension Credit (Consequential, Transitional and Miscellaneous Provisions) Regulations 2002 (S.I. 2002/3019), regs. 1(2)(b), **33(2)(c)**
- F23** Words in reg. 1(2) substituted (29.11.99) by S.I. 1999/3178, art. 3, Sch. 13 para. 1(d)
- F24** Words in reg. 1(2) inserted (29.4.2013) by The Fines, Council Tax and Community Charges (Deductions from Universal Credit and Other Benefits) Regulations 2013 (S.I. 2013/612), regs. 1(2), **8(6)**
- F25** Words in reg. 1(2) inserted (27.10.2008) by Employment and Support Allowance (Consequential Provisions) (No.2) Regulations 2008 (S.I. 2008/1554), regs. 1(2)(b), **55(2)(f)**

Marginal Citations

- M3** S.I. 1987/1967; relevant amending instrument is S.I. 1988/1445.
- M4** S.I. 1987/1968.
- M5** 1992 c.5.

[^{F26}Application for deductions from income support]^{F27}, [^{F28}universal credit,] state pension credit]^{F29}, jobseeker's allowance or employment and support allowance]: England and Wales] **E+W+S**

2. Where a liability order has been made against a debtor by a magistrates' court and the debtor is entitled to income support]^{F27}, [^{F30}universal credit,] state pension credit]^{F31}, a jobseeker's allowance or an employment and support allowance] the billing authority concerned may apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support]^{F27}, [^{F30}universal credit,] state pension credit]^{F31}, a jobseeker's allowance or an employment and support allowance] in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the liability order was made.

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Textual Amendments

- F26** Words in heading to reg. 2 substituted (7.10.96) by S.I. 1996/2344, regs. 1(1), 18(1)
- F27** Words in reg. 2 inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002 \(S.I. 2002/3019\)](#), regs. 1(2)(b), **33(3)**
- F28** Words in reg. 2 inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **9(a)**
- F29** Words in reg. 2 substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(3)(a)**
- F30** Words in reg. 2 inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **9(b)**
- F31** Words in reg. 2 substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(3)(b)**

[^{F32}Application for deductions from income support[^{F33}, [^{F34}universal credit,] state pension credit][^{F35}, jobseeker's allowance or employment and support allowance]: Scotland] **E+W+S**

3. Where a levying authority has obtained a summary warrant or a decree against a debtor in respect of arrears of sums payable under paragraph 1(1) of Schedule 8 to the [^{F36}Local Government Finance Act][^{F37} or by virtue of an order made under section 79 of the Local Government etc. (Scotland) Act 1994] and the debtor is entitled to income support[^{F33}, [^{F38}universal credit,] state pension credit][^{F39}, a jobseeker's allowance or an employment and support allowance], the levying authority may, without prejudice to its right to pursue any other means of recovering such arrears, apply to the Secretary of State asking him to deduct sums from any amounts payable to the debtor by way of income support[^{F33}, [^{F38}universal credit,] state pension credit][^{F39}, a jobseeker's allowance or an employment and support allowance] in order to secure the payment of any outstanding sum which is or forms part of the amount in respect of which the summary warrant or decree was granted.

Textual Amendments

- F32** Words in heading to reg. 3 substituted (7.10.96) by S.I. 1996/2344, regs. 1(1), 19(1)
- F33** Words in reg. 3 inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002 \(S.I. 2002/3019\)](#), regs. 1(2)(b), **33(4)**
- F34** Words in reg. 3 inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **10(a)**
- F35** Words in reg. 3 substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(4)(a)**
- F36** Words in reg. 3 substituted (27.9.1993) by [The Social Security \(Claims and Payments\) Amendment \(No. 3\) Regulations 1993 \(S.I. 1993/2113\)](#), regs. 1(2), **6(a)**
- F37** Words in reg.3 inserted (1.4.96) by S.I. 1996/712, regs. 1, 2
- F38** Words in reg. 3 inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **10(b)**
- F39** Words in reg. 3 substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(4)(b)**

Contents of application **E+W+S**

- 4.—(1) An application shall contain the following particulars—
- (a) the name and address of the debtor;

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- (b) the name and address of the authority making the application;
 - (c) the name and place of the court which made the liability order or granted the summary warrant, or decree as the case may be;
 - (d) the date on which the liability order was made or the summary warrant or decree granted as the case may be;
 - (e) the amount specified in the liability order, summary warrant or decree as the case may be;
 - (f) the total sum which the authority wishes to have deducted from income support^[F40], state pension credit^[F41], a jobseeker's allowance or an employment and support allowance].
- (2) An authority making an application shall serve it on the Secretary of State by sending or delivering it to a social security office.
- (3) Where it appears to the Secretary of State that an application from an authority gives insufficient particulars to enable the debtor to be identified he may require the authority to furnish such further particulars as may reasonably be required for that purpose.

Textual Amendments

- F40** Words in reg. 4(1)(f) inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002 \(S.I. 2002/3019\)](#), regs. 1(2)(b), **33(5)**
- F41** Words in reg. 4(1)(f) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(5)**

[^{F42}Deductions from debtor's income support^[F43], [^{F44}universal credit,] state pension credit]^[F45], jobseeker's allowance or employment and support allowance] **E+W+S**

- 5.—(1) Subject to regulation 8, where—
- (a) the Secretary of State receives an application from an authority in respect of a debtor who is entitled to income support^[F46], state pension credit^[F47], an income-based jobseeker's allowance or an income-related employment and support allowance];
 - (b) the amount payable by way of that benefit, after any deduction under this paragraph, is 10 pence or more; and
 - (c) the aggregate amount payable under one or more of the following provisions, namely, paragraphs 3(2)(a), 5(6), 6(2)(a) and 7(3)(a) and (5)(a) of Schedule 9 to the Claims and Payments Regulations together with the amount to be deducted under this paragraph does not exceed an amount equal to 3 times 5 per cent. of the personal allowance for a single claimant aged not less than 25 years,

the Secretary of State may deduct a sum from that benefit which is equal to 5 per cent. of the personal allowance for a single claimant aged not less than 25 and pay that sum to the authority towards satisfaction of any outstanding sum which is or forms part of the amount in respect of which the liability order was made or the summary warrant or the decree was granted.

^[F48](1A) Subject to paragraphs (1B) and (1C) and regulation 8, where the Secretary of State receives an application from an authority in respect of a debtor who is entitled to universal credit, the Secretary of State may deduct from the universal credit payable to the debtor an amount equal to 5 per cent. of the appropriate universal credit standard allowance and pay that sum to the authority towards satisfaction of any outstanding sum which is, or forms part of, the amount in respect of which the liability order was made or the summary warrant or decree was granted.

(1B) No amount may be deducted under paragraph (1A) where it would reduce the amount of universal credit payable to the debtor to less than 1 penny.

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(1C) For the purpose of paragraph (1A), where 5 per cent. of the appropriate universal credit standard allowance results in a fraction of a penny, that fraction is to be disregarded if it is less than half a penny and otherwise it is to be treated as a penny.

(1D) In paragraphs (1A) and (1C), “appropriate universal credit standard allowance” means the appropriate universal credit standard allowance for the debtor for the assessment period in question under regulation 36 of the UC Regulations.]

[^{F49}(2) Subject to regulation 8, where—

- (a) the Secretary of State receives an application from an authority in respect of a debtor who is entitled to contribution-based jobseeker’s allowance or contributory employment and support allowance; and
- (b) the amount of that allowance payable, before any deduction under this paragraph, is 10 pence or more,

the Secretary of State may deduct a sum from that allowance, up to the appropriate maximum specified in paragraph (2A), and pay that sum to the authority towards satisfaction of any outstanding sum which is, or forms part of, the amount in respect of which the liability order was made or the summary warrant or decree was granted.

(2A) The appropriate maximum is 40 per cent. of the appropriate age-related amount for the debtor specified—

- (a) where the debtor is entitled to contribution-based jobseeker’s allowance, in regulation 79 of the Jobseeker’s Allowance Regulations 1996 or, as the case may be, regulation 49 of the Jobseeker’s Allowance Regulations 2013;
- (b) where the debtor is entitled to contributory employment and support allowance, in paragraph 1(1) of Schedule 4 to the Employment and Support Allowance Regulations 2008 or, as the case may be, regulation 62(1)(b) of the Employment and Support Allowance Regulations 2013.]

(3) ^{F50}

(4) The Secretary of State shall notify the debtor and the authority concerned in writing of a decision to make a deduction under this regulation so far as is practicable within 14 days from the date on which he made the decision and at the same time shall notify the debtor of his right of appeal.]

Textual Amendments

- F42** Regs. 5-7A substituted for reg. 5 (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 2
- F43** Words in reg. 5 inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002](#) (S.I. 2002/3019), regs. 1(2)(b), **33(6)**
- F44** Words in reg. 5 inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013](#) (S.I. 2013/612), regs. 1(2), **11(2)**
- F45** Words in reg. 5 substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008](#) (S.I. 2008/1554), regs. 1(2)(b), **55(6)(a)**
- F46** Words in reg. 5(1)(a) inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002](#) (S.I. 2002/3019), regs. 1(2)(b), **33(6)**
- F47** Words in reg. 5(1)(a) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008](#) (S.I. 2008/1554), regs. 1(2)(b), **55(6)(b)**
- F48** Reg. 5(1A)-(1D) inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013](#) (S.I. 2013/612), regs. 1(2), **11(3)**
- F49** Reg. 5(2)-(2A) substituted (29.4.2013) for reg. 5(2) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013](#) (S.I. 2013/612), regs. 1(2), **11(4)** (with reg. 5(6))

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F50 Reg. 5(3) omitted (29.4.2013) by virtue of [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), 11(5)

Notification of decision **E+W+S**

F51₆

Textual Amendments

F51 Regs. 5-7A substituted for reg. 5 (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 2

Deductions from debtor's income support **E+W+S**

F52₇

Textual Amendments

F52 Regs. 5-7A substituted for reg. 5 (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 2

Deductions from debtor's contribution-based jobseeker's allowance **E+W+S**

F53_{7A}

Textual Amendments

F53 Regs. 5-7A substituted for reg. 5 (reg. 7A was inserted by S.I. 1996/2344) (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 2

Circumstances, time of making and termination of deductions **E+W+S**

8.—(1) The Secretary of State shall make deductions from [^{F54}income support]^{F55}, state pension credit]^{F56}, jobseeker's allowance or employment and support allowance] under [^{F57}regulation 5(1) or (2)] only if—

- (a) the debtor is entitled to income support]^{F55}, state pension credit]^{F58}, jobseeker's allowance or employment and support allowance] throughout any benefit week;
- (b) no deductions are being made in respect of the debtor under any other application; and
- (c) no payments are being made under regulation 2 of the Community Charge (Deductions from Income Support) (Scotland) Regulations 1989 or regulation 2 of the Community Charge (Deductions from Income Support) (No.2) Regulations 1990.

[^{F59}(1A) The Secretary of State may make deductions from universal credit under regulation 5(1A) only if—

- (a) the debtor is entitled to universal credit throughout any assessment period;
- (b) no deductions are being made in respect of the debtor under any other application; and
- (c) no payments are being made under regulation 2 of the Community Charge (Deductions from Income Support)(Scotland) Regulations 1989 or regulation 2 of the Community Charge (Deductions from Income Support)(No.2) Regulations 1990.]

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(2) The Secretary of State shall make deductions from income support^[F55], ^[F60]universal credit,] state pension credit^[F61], jobseeker's allowance or employment and support allowance] by reference to the times at which payment of income support^[F55], ^[F60]universal credit,] state pension credit^[F61], jobseeker's allowance or employment and support allowance] is made to the debtor^{M6}.

(3) The Secretary of State shall cease making deductions from income support^[F55], ^[F62]universal credit,] state pension credit^[F63], jobseeker's allowance or employment and support allowance] if—

- (a) there is no longer sufficient entitlement to income support^[F55], ^[F62]universal credit,] state pension credit^[F63], jobseeker's allowance or employment and support allowance] to enable him to make the deduction;
- (b) an authority withdraws its application for deductions to be made; or
- (c) the debt in respect of which he was making the deductions is discharged.

^[F64](4) The Secretary of State shall not determine any application under regulation 2 or 3 which relates to a debtor in respect of whom—

- (a) he is making deductions; or
- (b) deductions fall to be made,

pursuant to an earlier application under either of those regulations until no deductions pursuant to that earlier application fall to be made.]

(5) Payments of sums deducted from income support^[F65], ^[F66]universal credit,] state pension credit^[F67], jobseeker's allowance or employment and support allowance] by the Secretary of State under these Regulations shall be made to the authority concerned, as far as is practicable, at intervals not exceeding 13 weeks.

(6) Where the whole of the amount to which the application relates has been paid, the authority concerned shall, so far as is practicable, give notice of that fact within 21 days to the Secretary of State.

(7) The Secretary of State shall notify the debtor in writing of the total sums deducted by him under any application—

- (a) on receipt of a written request for such information from the debtor; or
- (b) on the termination of deductions made under any such application.

Textual Amendments

- F54** Words in reg. 8(1) substituted (7.10.96) by S.I. 1996/2344, regs. 1(1), 24(2)(a)
- F55** Words in reg. 8(1)(2)(3) inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002 \(S.I. 2002/3019\)](#), regs. 1(2)(b), **33(7)**
- F56** Words in reg. 8(1) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(7)(a)(i)**
- F57** Words in reg. 8(1) substituted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **12(a)**
- F58** Words in reg. 8(1)(a) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(7)(a)(iii)**
- F59** Reg. 8(1A) inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **12(b)**
- F60** Words in reg. 8(3) inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **12(c)**

Changes to legislation: The Council Tax (Deductions from Income Support) Regulations 1993 is up to date with all changes known to be in force on or before 04 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- F61** Words in reg. 8(2) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(7)(b)**
- F62** Words in reg. 8(5) inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **12(c)**
- F63** Words in reg. 8(3) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(7)(c)**
- F64** Reg. 8(4) substituted (29.11.99) by S.I. 1999/3178, art. 3, Sch. 13 para. 3
- F65** Words in reg. 8(5) inserted (6.10.2003) by [State Pension Credit \(Consequential, Transitional and Miscellaneous Provisions\) Regulations 2002 \(S.I. 2002/3019\)](#), regs. 1(2)(b), **33(7)**
- F66** Words in reg. 8(2) inserted (29.4.2013) by [The Fines, Council Tax and Community Charges \(Deductions from Universal Credit and Other Benefits\) Regulations 2013 \(S.I. 2013/612\)](#), regs. 1(2), **12(c)**
- F67** Words in reg. 8(5) substituted (27.10.2008) by [Employment and Support Allowance \(Consequential Provisions\) \(No.2\) Regulations 2008 \(S.I. 2008/1554\)](#), regs. 1(2)(b), **55(7)(d)**

Marginal Citations

- M6** See Schedule 7 to [S.I. 1987/1968](#) .

Withdrawal of application E+W+S

9. An authority may withdraw an application at any time by giving notice in writing to the social security office to which the application was sent or delivered.

[^{F68} **Revision and supersession** E+W+S

10. Any decision of the Secretary of State under regulation 5 may be revised under section 9 of the 1998 Act or superseded under section 10 of that Act as though the decision were made under section 8(1)(c) of that Act.]

Textual Amendments

- F68** Reg. 10 substituted (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 4

[^{F69} **Appeal** E+W+S

11. Any decision of the Secretary of State under regulation 5 (whether as originally made or as revised under regulation 10) may be appealed to a tribunal as though the decision were made on an award of a relevant benefit (within the meaning of section 8(3) of the 1998 Act) under section 8(1)(c) of the 1998 Act.]

Textual Amendments

- F69** Reg. 11 substituted (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 4

Correction of accidental errors E+W+S

12. ^{F70}

Changes to legislation: The Council Tax (Deductions from Income Support) Regulations 1993 is up to date with all changes known to be in force on or before 04 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F70 Reg. 12 revoked (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 5

Setting aside decisions on certain grounds **E+W+S**

13. ^{F71}

Textual Amendments

F71 Reg. 13 revoked (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 5

Provisions common to regulations 12 and 13 **E+W+S**

14. ^{F72}

Textual Amendments

F72 Reg. 14 revoked (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 5

Manner of making applications or appeals and time limits **E+W+S**

15. ^{F73}

Textual Amendments

F73 Reg. 15 revoked (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 5

Manner and time for the service of notices etc. **E+W+S**

16. ^{F74}

Textual Amendments

F74 Reg. 16 revoked (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 5

Signed by authority of the Secretary of State for Social Security.

Ann Widdecombe
Parliamentary Under-Secretary of State,
Department of Social Security

Changes to legislation: The Council Tax (Deductions from Income Support) Regulations 1993 is up to date with all changes known to be in force on or before 04 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 1 E+W+S

TIME LIMITS FOR MAKING APPLICATIONS OR APPEALS

F75
...

Textual Amendments

F75 Sch. 1 revoked (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 5.

SCHEDULE 2 E+W+S

CONDUCT AND PROCEDURE IN RELATION TO APPEALS AND APPLICATIONS

F76
...

Textual Amendments

F76 Sch. 2 revoked (29.11.99) by S.I. 1999/3178, reg. 3, Sch. 13 para. 5.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for deductions to be made from income support where a liability order, a summary warrant or a decree has been obtained against a person (the debtor) to meet the sums due in respect of council tax owed by the debtor.

The Regulations further provide that where an application to make such deductions is received by the Secretary of State from a billing or levying authority the application shall be referred to an adjudication officer. The adjudication officer shall determine whether there is sufficient income support to allow such deductions to be made. Provision is also made (in regulation 8(4)) for deductions to be made in respect of one application at a time. The Regulations also establish circumstances in which deductions should cease.

Payment of deductions is to be made so far as practicable at intervals of not more than 13 weeks by the Secretary of State to the billing or levying authority as the case may be.

Provision is also made for appeals by the debtor from the decision of the adjudication officer to the social security appeal tribunal and for further appeal by the debtor and the adjudication officer to the Social Security Commissioners and from there by the debtor, adjudication officer or Secretary of State to the Court of Appeal.

Incidental provision is made for setting aside decisions, correcting decisions, the withdrawal of applications, time limits for making appeals and applications and service of notices.

Changes to legislation:

The Council Tax (Deductions from Income Support) Regulations 1993 is up to date with all changes known to be in force on or before 04 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg.3 amended by [S.I. 1996/712 art.2](#)
- reg.3 amended by [S.I. 1996/712 art.2](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Act am. and rev.in pt. by [S.I. 1999/3178 art.3\(1\)\(13\)Sch.13](#)