
EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations consolidate existing provisions relating to council tax benefit for claimants who have not attained the qualifying age for state pension credit, together with those who have attained that age and are receiving either income support or income-based jobseeker's allowance. In the case of a woman the qualifying age for state pension credit is pensionable age and in the case of a man it is the age which is pensionable age in the case of a woman born on the same day as the man (section 1(6) of the State Pension Credit Act 2002). Provisions relating to council tax benefit for those who have attained the qualifying age for state pension credit are contained in the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006.

Part 1 of the Regulations contains general provisions relevant to these Regulations. Regulation 5 specifies the persons to whom the Regulations apply.

Part 2 specifies the circumstances in which a child or young person under 19 is or is not to be treated as a member of a family and who is to be treated as a member of the same household as a claimant for council tax benefit (regulations 9 to 11).

Part 3 and Schedule 1 provide for the calculation of a person's applicable amount in respect of his entitlement to council tax benefit by reference to which the amount of his benefit is calculated. Provision is made with respect to polygamous marriages and persons receiving free in-patient treatment in a hospital (regulations 12 to 14.)

Part 4 provides for the calculation of the income and capital of a claimant for council tax benefit, the earnings of employed and self-employed earners, the treatment of income other than earnings including notional income, with the sums to be disregarded from such income set out in Schedules 3 and 4. Calculation of capital is also dealt with, with capital to be disregarded set out in Schedule 5 (regulations 15 to 42).

Part 5 provides for the treatment of students in particular the limits on their entitlement to council tax benefit. It also makes separate provision with regards the calculation of their incomes (regulations 43 to 56).

Part 6 specifies the maximum amount of council tax benefit to which a person is entitled and any deductions which are to be made from that maximum. It also provides for the cases in which the alternative maximum council tax benefit is to apply (regulations 57 to 63).

Part 7 specifies when council tax benefit is to begin and end, in particular upon a relevant change in a claimant's circumstances (regulations 64 to 67).

Part 8 provides for the making of claims and for a person's duty to notify changes of circumstances affecting entitlement to benefit (regulations 68 to 74).

Part 9 provides for decisions on questions relating to council tax benefit and for the payment of council tax benefit (regulations 75 and 76).

Part 10 provides for the recovery of excess benefit, the cases in which excess benefit is to be recoverable and the methods of recovery (regulations 77 to 81).

Part 11 provides for the recovery of excess benefit (regulations 82 to 90).

Part 12 provides for the collection, recording and holding of information by local authorities and for the forwarding of information held by them to other authorities or persons providing services to those authorities. Section 2 of that Part specifies the circumstances in which information held by local authorities is to be disclosed to another authority (regulations 91 to 97).

The Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006 revoke those provisions relating to council tax benefit which were in force immediately before these Regulations came into force and also contain provisions which are transitional, transitory or consequential on the coming into force of the Consolidation.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Benefit Regulations 2006.