2006 No. 588

SOCIAL SECURITY

The Social Security (Miscellaneous Amendments) Regulations 2006

Made	7th March 2006
Laid before Parliament	10th March 2006
Coming into force in accordance wi	ith regulation 1

The Secretary of State for Work and Pensions makes the following Regulations in exercise of the powers conferred by sections 123(1)(a), (d) and (e), 124(1)(e), 131(10)(b), 135(1), 136(5)(a) and (b), 136A(3), 137(1), 138(1)(a) and (4) and 175(1), (3) and (4) of the Social Security Contributions and Benefits Act 1992(1), sections 5(1)(k), 73(1)(b) and 189(1), (4) and (5) of the Social Security Administration Act 1992(2), sections 12(4)(a) and (b), 35(1) and 36(2) and (4) of the Jobseekers Act 1995(3) and sections 2(3)(b) and (9), 13(1)(a), 15(1)(j) and 17(1) of the State Pension Credit Act 2002(4).

The Social Security Advisory Committee has agreed that the proposals in respect of these Regulations should not be referred to it(5).

In respect of the provisions in these Regulations relating to housing benefit and council tax benefit, the Secretary of State has consulted with organisations appearing to him to be representative of the authorities concerned(6).

^{(1) 1992} c. 4. Section 123(1)(e) was substituted by paragraph 1(1) of Schedule 9 to the Local Government Finance Act 1992 (c. 14). Section 124(1)(e) was inserted by paragraph 30(5) of Schedule 2 to the Jobseekers Act 1995 (c. 18). Section 136A was inserted by paragraph 3 of Schedule 2 to the State Pension Credit Act 2002 (c. 16). Section 137(1) is an interpretation provision and is cited because of the meaning there given to the word "prescribed". Section 175(1) and (4) was amended by section 2 of, and paragraph 29 of Schedule 3 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Section 175(1) and (3) is applied to provisions of the State Pension Credit Act 2002 by section 19(1) of that Act.

^{(2) 1992} c. 5. Section 73(1) was amended by paragraph 49 of Schedule 2 to the Jobseekers Act 1995(c. 18).

^{(3) 1995} c. 18. Section 35(1) is an interpretation provision and is cited because of the meaning given to the words "prescribed" and "regulations". Sections 35(1) and 36(4) were amended by section 2 of, and paragraphs 62 and 63 respectively of Schedule 3 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999.

^{(4) 2002} c. 16. Section 17(1) is an interpretation provision and is cited because of the meaning given to the words "prescribed" and "regulations".

⁽⁵⁾ See sections 172(1) and 173(1)(b) of the Social Security Administration Act 1992. Paragraph 67 of Schedule 2 to the Jobseekers Act 1995 and paragraph 20 of Schedule 2 to the State Pension Credit Act 2002 added those Acts to the list of "relevant enactments" in respect of which regulations must normally be referred to the Committee.

⁽⁶⁾ See section 176(1) of the Social Security Administration Act 1992 as amended by section 103 of, and paragraph 23 of Schedule 9 to, the Local Government Finance Act 1992.

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security (Miscellaneous Amendments) Regulations 2006.

(2) Subject to the provisions of this regulation, these Regulations shall come into force on 6th April 2006.

- (3) Regulations 1, 5 and 12 shall come into force on 31st March 2006.
- (4) Regulations 3(2), 8(2)(d) and (4), 9(4) and 11(4) shall come into force on 1st April 2006.
- (5) Regulation 2(4)(a), (b), (c), (e) and (f) shall come into force on 3rd April 2006.
- (6) Regulation 7 shall come into force on 9th April 2006.
- (7) Regulations 2(4)(d) and 6 shall come into force on 10th April 2006.

(8) Regulation 4(3) and (4) shall come into force on 10th April 2006 immediately after the coming into force of regulation 8(5) of the Social Security (Hospital In-Patients) Regulations 2005(7).

(9) Regulations 2(2)(a) and (b) and (3)(a), 3(3)(a) and (b) and (4)(a), 8(2)(a) and (3)(a) and 9(2) (a) and (3)(a) shall come into force on 6th April 2006 immediately after the provisions referred to in regulation 1(5) of the Social Security (Miscellaneous Amendments) (No. 2) Regulations 2005(8).

Amendment of the Income Support (General) Regulations 1987

2.—(1) The Income Support (General) Regulations 1987(9) are amended as follows.

(2) In regulation 42 (notional income)-

- (a) in paragraph (2)(g)(10), for "or retirement annuity contract" substitute ", retirement annuity contract or a payment made by the Board of the Pension Protection Fund";
- (b) in paragraph (2ZA)(a)(11) for "personal pension scheme or retirement annuity contract" substitute " a personal pension scheme, a retirement annuity contract or the Board of the Pension Protection Fund";
- (c) in paragraph (4)(a)(ia)(12) for "or is a pension or other periodical payment made under a personal pension scheme" substitute ", a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund";
- (d) in paragraph (4ZA)(d)(13) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".
- (3) In regulation 51(notional capital)—
 - (a) in paragraph (2)(da)(14) after "scheme" insert "or a payment made by the Board of the Pension Protection Fund";
 - (b) in paragraph (3)(a)(ia)(15) for "or is a pension or other periodical payment made under a personal pension scheme" substitute ", a pension or other periodical payment made under

⁽⁷⁾ S.I. 2005/3360.

⁽⁸⁾ S.I. 2005/2465. Amended by S.I. 2006/217.

⁽⁹⁾ S.I. 1987/1967.

⁽¹⁰⁾ Paragraph (2)(g) was inserted by S.I. 1995/2303 and amended by S.I. 2005/2465.

⁽¹¹⁾ Paragraph (2ZA)(a) was inserted by S.I. 2005/2465.

⁽¹²⁾ Paragraph (4)(a)(ia) was inserted by S.I. 1999/2640 and amended by S.I. 2003/455.

⁽¹³⁾ Paragraph (4ZA)(d) was inserted by S.I. 1999/2640 and amended by S.I. 2003/455.

⁽¹⁴⁾ Paragraph (2)(da) was inserted by S.I. 2005/2465.

⁽¹⁵⁾ Paragraph (3)(a)(ia) was inserted by S.I. 1999/2640 and amended by S.I. 2003/455.

a personal pension scheme or a payment made by the Board of the Pension Protection Fund";

- (c) in paragraph (3A)(c)(16) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".
- (4) The following provisions are revoked—
 - (a) regulation 17(1)(g) (applicable amounts)(17);
 - (b) regulation 18(1)(h) (polygamous marriages)(18);
 - (c) regulation 71(1)(a)(v) and (d)(iv) (applicable amounts in urgent cases)(19);
 - (d) paragraph 16A of Schedule 1B (prescribed categories of person)(20);
 - (e) Schedule 3A (protected sum)(21);
 - (f) Schedule 3B (protected sum)(22).

Amendment of the Jobseeker's Allowance Regulations 1996

3.—(1) The Jobseeker's Allowance Regulations 1996(**23**) are amended as follows.

(2) In regulation 78(3)(a) (circumstances in which a person is to be treated as being or not being a member of the household) for "section 90(1) of the Mental Health (Scotland) Act 1984 (provision of hospitals for patients requiring special security)" substitute "section 102 of the National Health Service (Scotland) Act 1978(24) (state hospitals)".

(3) In regulation 105 (notional income)—

- (a) in paragraph (2)(g)(25) for "or occupational pension scheme" substitute ", occupational pension scheme or a payment made by the Board of the Pension Protection Fund";
- (b) in paragraph (2B)(a)(26) for "or personal pension scheme" substitute " a personal pension scheme or the Board of the Pension Protection Fund";
- (c) in paragraph (10)(a)(ia)(27) for "or is a pension or other periodical payment made under a personal pension scheme" substitute ", a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund";
- (d) in paragraph (10A)(d)(28) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".
- (4) In regulation 113 (notional capital)—

(17) Regulation 17(1)(g) was inserted by S.I. 1988/1445 and amended by S.I. 1989/534.

⁽¹⁶⁾ Paragraph (3A)(c) was inserted by S.I. 1999/2640 and amended by S.I. 2003/455.

⁽¹⁸⁾ Regulation 18(1)(h) was inserted by S.I. 1988/1445 and amended by S.I. 1989/534.

⁽¹⁹⁾ Regulation 71(1)(a)(v) and (d)(iv) was inserted by S.I. 1988/1445 and amended by S.I. 1989/534.

⁽²⁰⁾ Paragraph 16A was inserted by S.I. 2000/2239.

⁽²¹⁾ Schedule 3A was inserted by S.I. 1988/1445.

⁽²²⁾ Schedule 3B was inserted by S.I. 1989/534.

⁽²³⁾ S.I. 1996/207.

^{(24) 1978} c. 29.

⁽²⁵⁾ Paragraph (2)(g) was amended by S.I. 2005/2465.

⁽²⁶⁾ Paragraph (2B)(a) was inserted by S.I. 2005/2465.

⁽²⁷⁾ Paragraph (10)(a)(ia) was inserted by S.I. 1999/2640 and amended by S.I. 2003/455.

- (a) in paragraph (2)(da)(**29**) after "scheme" insert "or a payment made by the Board of the Pension Protection Fund";
- (b) in paragraph (3)(a)(ia)(30) for "or is a pension or other periodical payment made under a personal pension scheme" substitute ", a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund";
- (c) in paragraph (3A)(c)(31) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".

Amendment of the State Pension Credit Regulations 2002

4.—(1) The State Pension Credit Regulations 2002(**32**) are amended as follows.

- (2) At the end of regulation 15(5) (income for the purposes of the Act), add—
 - "(k) PPF periodic payments(**33**).".

(3) In Schedule 1, Part 3 (amount applicable for former claimants of income support or incomerelated jobseeker's allowance) for paragraph 6(9)(b) substitute—

"(b) any amount by which the appropriate minimum guarantee of a patient is increased on 10th April 2006 by virtue of the substitution of paragraph 2(**34**) of Schedule 3.".

(4) In paragraph 2 of Schedule 3 (further provisions in the case of patients), in sub-paragraph (2) (a), after "in paragraph (a)" add ", and nil is the prescribed additional amount for the purposes of paragraph (b)".

Amendment of the Housing Benefit and Council Tax Benefit (Miscellaneous Amendments) (No.3) Regulations 2005

5. Regulation 3(12) of the Housing Benefit and Council Tax Benefit (Miscellaneous Amendments) (No.3) Regulations 2005(**35**) is revoked.

Amendment of the Social Fund Maternity and Funeral Expenses (General) Regulations 2005

6. For sub-paragraph (b) of regulation 8(2) of the Social Fund Maternity and Funeral Expenses (General) Regulations 2005(**36**)(funeral payments: supplementary) substitute—

"(b) a qualifying young person within the meaning of section 142 of the Act (child and qualifying young person)(37);".

Amendment of the Social Security (Hospital In-Patients) Regulations 2005

7. In regulation 2(3)(b) of the Social Security (Hospital In-Patients) Regulations 2005(38) (hospital in-patients entitled to an increase in benefit for a dependant) for "or the beneficiary" substitute "of the beneficiary".

⁽²⁹⁾ Paragraph (2)(da) was inserted by S.I. 2005/2465.

⁽³⁰⁾ Paragraph (3)(a)(ia) was inserted by S.I. 1999/2640.

⁽³¹⁾ Paragraph (3A)(c) was inserted by S.I. 1999/2640 and amended by S.I. 2003/455.

⁽³²⁾ S.I. 2002/1792.

⁽³³⁾ PPF periodic payments are defined in section 17(1) of the State Pension Credit Act 2002 as amended by S.I. 2006/343.

⁽³⁴⁾ Paragraph 2 was substituted by S.I. 2005/3360.

⁽**35**) S.I. 2005/2502. Amended by S.I. 2006/217.

⁽**36**) S.I. 2005/3061. Amended by S.I. 2006/217.

⁽³⁷⁾ Section 142 was substituted by section 1(2) of the Child Benefit Act 2005 (c. 6).

Amendment of the Housing Benefit Regulations 2006

- **8.**—(1) The Housing Benefit Regulations 2006(**39**) are amended as follows.
- (2) In regulation 42 (notional income)-
 - (a) in paragraph (2)(c) for "or retirement annuity contract" substitute ", retirement annuity contract or a payment made by the Board of the Pension Protection Fund";
 - (b) in paragraph (6)(a) for "or is a pension or other periodical payment made under a personal pension scheme" substitute ", a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund";
 - (c) in paragraph (7)(d) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund";
 - (d) in paragraph (8)(a) after "regulation 80(2)(b)" insert "or (c)".
- (3) In regulation 49 (notional capital)—
 - (a) in paragraph (2)(d) for "or retirement annuity contract" substitute ", retirement annuity contract or a payment made by the Board of the Pension Protection Fund";
 - (b) in paragraph (3)(a) for "or is a pension or other periodical payment made under a personal pension scheme" substitute ", a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund";
 - (c) in paragraph (4)(c) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".
- (4) In regulation 76 (date on which entitlement is to commence)—
 - (a) in paragraph (1) for the words "paragraph (2)" substitute "paragraphs (2) and (3)"; and
 - (b) after paragraph (2) insert-
 - "(3) A claimant shall become entitled to housing benefit from the benefit week in which the first day in respect of which his claim is made falls, where—
 - (a) he is otherwise entitled to housing benefit;
 - (b) paragraph (2) does not apply to him; and
 - (c) he becomes liable in that benefit week to make payments, which fall due on a daily basis, in respect of a hostel which he occupies as his home.".

Amendment of the Council Tax Benefit Regulations 2006

9.—(1) The Council Tax Benefit Regulations 2006(40) are amended as follows.

- (2) In regulation 32 (notional income)-
 - (a) in paragraph (2)(c) for "or retirement annuity contract" substitute ", retirement annuity contract or a payment made by the Board of the Pension Protection Fund";
 - (b) in paragraph (6)(a) for "or is a pension or other periodical payment made under a personal pension scheme" substitute ", a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund";

⁽**39**) S.I. 2006/213.

⁽⁴⁰⁾ S.I. 2006/215.

- (c) in paragraph (7)(d) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".
- (3) In regulation 39 (notional capital)—
 - (a) in paragraph (2)(d) for "or retirement annuity contract" substitute ", retirement annuity contract or a payment made by the Board of the Pension Protection Fund";
 - (b) in paragraph (3)(a) for "or is a pension or other periodical payment made under a personal pension scheme" substitute ", a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund";
 - (c) in paragraph (4)(c) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".
- (4) In Schedule 2 (amount of alternative maximum council tax benefit)-
 - (a) in paragraph 1(1) for the words "second adult" to the end of that sub-paragraph substitute—
 - (a) ""second adult" means any person or persons residing with the claimant to whom section 131(6) of the Act applies; and
 - (b) "persons to whom regulation 45(2) applies" includes any person to whom that regulation would apply were they, and their partner if they had one, below the qualifying age for state pension credit.".
 - (b) in paragraph 1(2) for the words "any reductions made under section 13 or 80 (reduced amounts of council tax)." substitute—
 - (a) "any reductions made in consequence of any enactment in, or under, the 1992 Act; and
 - (b) in a case to which sub-paragraph (c) in column (1) of the table below applies, the amount of any discount which may be appropriate to the dwelling under the 1992 Act.";
 - (c) in the table in paragraph 1, after sub-paragraph (b) insert—

"(c)	Where the dwelling (c) would be wholly occupied by one or more persons to whom regulation 45(2) applies but for the presence of one or more second adults who are in receipt of	100 per cent. of the council tax due in respect of that day.".
	who are in receipt of income support, state pension credit or are persons on an income- based jobseeker's allowance.	

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006

10.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(**41**) are amended as follows.

- (2) In regulation 29(1) (meaning of "income")-
 - (a) omit "and" at the end of paragraph (v);
 - (b) at the end of paragraph (w) insert—
 - "(x) PPF periodic payments within the meaning of section 17(1) of the State Pension Credit Act(42).".

(3) In regulation 42(2) (income paid to third parties) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".

Amendment of the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006

11.—(1) The Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006(43) are amended as follows.

- (2) In regulation 19(1) (meaning of "income")—
 - (a) omit "and" at the end of paragraph (v);
 - (b) at the end of paragraph (w) insert—
 - "(x) PPF periodic payments within the meaning of section 17(1) of the State Pension Credit Act(44).".

(3) In regulation 32(2)(income paid to third parties) for "or in respect of a pension or other periodical payment made under a personal pension scheme" substitute ", in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund".

- (4) In Schedule 6 (amount of alternative maximum council tax benefit)—
 - (a) in paragraph 1(1) for the words "second adult" to the end of that sub-paragraph substitute—
 - (a) ""second adult" means any person or persons residing with the claimant to whom section 131(6) of the Act applies; and
 - (b) "persons to whom regulation 45(2) of the Council Tax Benefit Regulations 2006 applies" includes any person to whom that regulation would apply were they, and their partner if they had one, below the qualifying age for state pension credit.".
 - (b) in paragraph 1(2) for the words "any reductions made under section 13 or 80 (reduced amounts of council tax)." substitute—
 - (a) "any reductions made in consequence of any enactment in, or under, the 1992 Act; and
 - (b) in a case to which sub-paragraph (c) in column (1) of the table below applies, the amount of any discount which may be appropriate to the dwelling under the 1992 Act.";

⁽**41**) S.I. 2006/214.

⁽⁴²⁾ The definition of PPF periodic payments was added to section 17(1) of the State Pension Credit Act 2002 by S.I. 2006/343.

⁽⁴³⁾ S.I. 2006/216.

⁽⁴⁴⁾ The definition of PPF periodic payments was added to section 17(1) of the State Pension Credit Act 2002 by S.I. 2006.

(c) in the table in paragraph 1, after sub-paragraph (b) insert—

"(c)	Where the dwelling (c) would be wholly occupied by one or more persons to whom	100 per cent. of the council tax due in respect of that day.".
	regulation 45(2) of the	
	Council Tax Benefit	
	Regulations 2006	
	applies but for the	
	presence of one or	
	more second adults	
	who are in receipt of	
	income support, state	
	pension credit or are	
	persons on an income-	
	based jobseeker's	
	allowance.	

Amendment of the Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006

12. In paragraph 27 of Schedule 2 to the Housing Benefit and Council Tax Benefit (Consequential Provisions) Regulations 2006(**45**) (Amendment of the Housing Benefit and Council Tax Benefit (Miscellaneous Amendments) (No.3) Regulations 2005)—

- (a) in sub-paragraph (20) in the substituted paragraph (2B) for "The amendments made by paragraphs (7) and (12) are" substitute "The amendment made by paragraph (7) is"; and
- (b) sub-paragraph (28) is revoked.

Signed by authority of the Secretary of State for Work and Pensions

James Plaskitt Parliamentary Under Secretary of State, Department for Work and Pensions

7th March 2006

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulations 2, 3, 8 and 9 amend the Income Support (General) Regulations 1987 (S.I.1987/1967), the Jobseeker's Allowance Regulations 1996 (S.I. 1996/207), the Housing Benefit Regulations 2006 (S.I. 2006/213) and the Council Tax Benefit Regulations 2006 (S.I. 2006/215) so as to—

- provide that a person aged under 60, who does not take a payment from the Board of the Pension Protection Fund ("PPF") which would be available to them is not treated as possessing the amount of any income or capital deferred;
- provide that payments made by the Board of the PPF to a third party may be regarded as notional income and notional capital;
- provide that payments from the Board of the PPF are not regarded as notional income or notional capital where the payment is not received by the claimant due to his or her bankruptcy.

Regulations 2 and 3 also amend the Income Support (General) Regulations 1987 and the Jobseeker's Allowance Regulations 1996 so as to provide that a person aged 60 or over, who opts not to take a payment from the PPF available to him, shall be treated as possessing the amount of any income or capital foregone from the date on which it could be expected to be acquired were an application to be made.

Regulation 2 also amends the Income Support (General) Regulations 1987 to remove Schedules 3 and 3A which make transitional provision for claimants who were either in board and lodging accommodation or hostel dwellers following the changes to income support and housing benefit in 1989.

Regulation 4 amends regulation 15(5) of the State Pension Credit Regulations 2002 (S.I. 2002/1792) adding PPF periodic payments, as defined in section 17(1) of the State Pension Credit Act 2002 (c. 16), to the descriptions of income which are prescribed for the purposes of section 15(1)(j) of that Act. It also protects transitional amounts paid to patients whose benefit is no longer reduced from 10th April 2006. Paragraph (4) amends a provision specifying a nil amount of state pension credit for patients with a prison sentence.

Regulation 6 amends regulation 8(2)(b) of the Social Fund Maternity and Funeral Expenses (General) Regulations 2005 (S.I. 2005/3061) so that a person in respect of whom child benefit may be paid is a person who is excluded from the "immediate family member" and the "nature and extent of contact" tests for the purposes of a claim for a funeral payment.

Regulation 7 amends the Social Security (Hospital In-Patients) Regulations 2005 (S.I. 2005/3360) to provide for paying a beneficiary's increase for a dependant to a third party for the benefit of a child of the beneficiary if the beneficiary and dependant have been in hospital for 52 weeks or more.

Regulations 8 and 9 amend the Housing Benefit Regulations 2006 and the Council Tax Benefit Regulations 2006 so as to exclude payments made by the Board of the PPF from the regulations relating to notional capital. Regulation 8 also makes amendments to ensure that the Housing Benefit Regulations 2006 and the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (S.I. 2006/214) make equivalent provision in relation to the possession of housing benefit at an altered rate and in relation to the date on which entitlement to housing benefit begins for people who live in hostels where rent is paid daily.

Regulations 5, 9(4), 11(4) and 12 make revocations and clarificatory amendments to ensure that the Council Tax Benefit Regulations 2006 and the Council Tax Benefit (Persons who have attained the

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qualifying age for state pension credit) Regulations 2006 (S.I. 2006/216) make equivalent provision in relation to the circumstances in which persons can qualify for the highest rate of alternative maximum council tax benefit. This is a form of council tax benefit payable in certain circumstances to persons who are not eligible for council tax benefit, or are entitled to less benefit, under the ordinary rules. They also ensure that all types of reduction are taken into account when calculating alternative maximum council tax benefit and that discounts are also taken into account in cases where the highest rate of alternative maximum council tax benefit applies.

Regulations 10 and 11 amend the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 and the Council Tax Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 so as, for people to whom those regulations apply, to make provision to take into account as income payments made by the Board of the PPF and to provide that payments made by the Board of the PPF to a third party may be regarded as notional income.

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the costs of business, charities and voluntary bodies.