

*Regulations laid before the National Assembly for Wales under section 13A(8) of the Local Government Finance Act 1992, for approval by resolution of the National Assembly for Wales.*

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WELSH STATUTORY INSTRUMENTS

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**2020 No. 16 (W. 2)**

**COUNCIL TAX, WALES**

**The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2020**

Made - - - - 8 January 2020

Coming into force in accordance with regulation 1(2)

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by section 13A(4) and (5) of, and paragraphs 2 to 7 of Schedule 1B to, the Local Government Finance Act 1992(1).

In accordance with section 13A(8) of that Act, a draft of this instrument has been laid before and approved by resolution of the National Assembly for Wales.

**Title, commencement and interpretation**

1.—(1) The title of these Regulations is the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2020.

(2) These Regulations come into force the day after the day on which they are made.

(3) These Regulations apply in relation to a council tax reduction scheme made for a financial year beginning on or after 1 April 2020.

(4) In these Regulations “council tax reduction scheme” (“*cynllun gostyngiadau'r dreth gynor*”) means a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013(2), or the scheme that applies in default by virtue of paragraph 6(1)(e) of Schedule 1B to the Local Government Finance Act 1992.

**Amendments to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013**

2. The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 are amended in accordance with regulations 3 to 10.

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(1) 1992 c. 14. Section 13A was substituted by section 10(1) of the Local Government Finance Act 2012 (c. 17) and Schedule 1B was inserted by section 10(2) of, and Schedule 4 to, that Act.  
(2) S.I. 2013/3029 (W. 301), as amended by S.I. 2014/66 (W. 6), S.I. 2014/825 (W. 83), S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7) and S.I. 2019/11 (W. 5).

3. In regulation 2(1) (interpretation) in the appropriate place insert—
- ““parental bereavement leave” (“*absenoldeb profedigaeth rhiant*”) means leave under section 80EA of the Employment Rights Act 1996(3);”.
4. In regulation 4 (meaning of “couple”), in paragraph (b), after “married couple” insert “or civil partners”.
5. In regulation 10 (remunerative work), in paragraph 7, after “shared parental leave” insert “, parental bereavement leave”.
6. In regulation 28 (persons treated as not being in Great Britain)—
- (a) in paragraph 4—
- (i) at the end of sub-paragraph (c) omit “or”;
- (ii) in sub-paragraph (d)—
- (aa) for “15A(1)” substitute “16”;
- (bb) for “(4A)” substitute “(5)”; and
- (cc) at the end omit “.” and insert “; or”;
- (iii) after sub-paragraph (d) insert—
- “(e) a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—
- (i) Appendix EU to the immigration rules made under section 3(2) of that Act;
- (ii) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act; or
- (iii) article 3 (grant of leave to EEA and Swiss nationals) of the Immigration (European Economic Area Nationals) (EU Exit) Order 2019(4) made under section 3A of that Act.”;
- (b) in paragraph 8, in the definition of “EEA Regulations” for “2006” substitute “2016”.
7. In Schedule 1 (determining eligibility for a reduction: pensioners)—
- (a) in paragraph 3 (non-dependent deductions: pensioners)—
- (i) in sub-paragraph (1)(a) for “£13.75” substitute “£14.65”;
- (ii) in sub-paragraph (1)(b) for “£4.55” substitute “£4.85”;
- (iii) in sub-paragraph (2)(a) for “£210.00” substitute “£217.00”;
- (iv) in sub-paragraph (2)(b) for “£210.00”, “£365.00” and “£9.15” substitute “£217.00”, “£377.00” and “£9.75” respectively;
- (v) in sub-paragraph (2)(c) for “£365.00”, “£450.00” and “£11.50” substitute “£377.00”, “£469.00” and “£12.25” respectively;
- (b) in paragraph 10(1)(j) (meaning of “income”: pensioners), after paragraph (xvii), insert—
- “(xviii) statutory parental bereavement pay under Part 12ZD of the SSCBA(5);”;

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(3) 1996 c. 18. Section 80EA was inserted by paragraph 2 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24) but the provision is not yet in force.

(4) S.I. 2019/686.

(5) The “SSCBA” means the Social Security Contributions and Benefits Act 1992 (c. 4); see definition in regulation 2 of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 and in paragraph 2 of the scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme)(Wales) Regulations 2013. Part 12ZD was inserted by Part 2 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24)(“the 2018 Act”) but the provisions are not yet in force.

- (c) in paragraph 12 (earnings of employed earners: pensioners), after sub-paragraph 1(ja) insert—
  - “(jb) statutory parental bereavement pay under Part 12ZD of that Act;”;
- (d) in paragraph 13 (calculation of net earnings of employed earners: pensioners), in sub-paragraph 2(d), after “statutory shared parental pay” insert “, statutory parental bereavement pay”;
- (e) in paragraph 19 (treatment of child care charges: pensioners)—
  - (i) in sub-paragraph (15)—
    - (aa) in the words before paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;
    - (bb) in paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;
    - (cc) in paragraph (c), after “statutory shared parental pay by virtue of section 171ZU or 171ZV of that Act” insert “, statutory parental bereavement pay by virtue of section 171ZZ of that Act(6)”;
  - (ii) in sub-paragraph (16)—
    - (aa) in the words before paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;
    - (bb) in paragraphs (b) and (c), after “statutory shared parental pay” insert “, statutory parental bereavement pay”.
- 8.** In Schedule 2 (applicable amounts: pensioners)—
  - (a) in column (2) of the Table in paragraph 1 (personal allowance)—
    - (i) in sub-paragraph (1) for “£167.25” and “£181.00” substitute “£173.80” and “£187.80” respectively;
    - (ii) in sub-paragraph (2) for “£255.25” and “£270.60” substitute “£265.20” and “£280.85” respectively;
    - (iii) in sub-paragraph (3) for “£255.25” and “£88.00” substitute “£265.20” and “£91.40” respectively;
    - (iv) in sub-paragraph (4) for “£270.60” and “£89.60” substitute “£280.85” and “£93.05” respectively;
  - (b) in the Table in Part 4 (amounts of premium specified in Part 3), in the second column—
    - (i) in sub-paragraph (1) for “£65.85” in each place where it occurs substitute “£66.95” and for “£131.70” substitute “£133.90”;
    - (ii) in sub-paragraph (2) for “£26.04” substitute “£26.60”;
    - (iii) in sub-paragraph (3) for “£64.19” substitute “£65.52”;
    - (iv) in sub-paragraph (4) for “£36.85” substitute “£37.50”.
- 9.** In Schedule 6 (determining eligibility for a reduction under an authority’s scheme, amount of reduction and calculation of income and capital: persons who are not pensioners)—
  - (a) in paragraph 5 (non-dependant deductions: persons who are not pensioners)—
    - (i) in sub-paragraph (1)(a) for “£13.75” substitute “£14.65”;
    - (ii) in sub-paragraph (1)(b) for “£4.55” substitute “£4.85”;
    - (iii) in sub-paragraph (2)(a) for “£210.00” substitute “£217.00”;

(6) Sections 171ZZ6 to 171ZZ15 in Part 12ZD were inserted by Part 2 of the Schedule to the 2018 Act but are not yet in force.

- (iv) in sub-paragraph (2)(b) for “£210.00”, “£365.00” and “£9.15” substitute “£217.00”, “£377.00” and “£9.75” respectively;
- (v) in sub-paragraph (2)(c) for “£365.00”, “£450.00” and “£11.50” substitute “£377.00”, “£469.00” and “£12.25” respectively;
- (b) in paragraph 14 (earnings of employed earners: persons who are not pensioners)—
  - (i) in sub-paragraph (1)(j), after “statutory shared parental pay” insert “, statutory parental bereavement pay”;
  - (ii) in sub-paragraph (1)(k), after “shared parental leave” insert “, parental bereavement leave”;
- (c) in paragraph 15 (calculation of net earnings of employed earners: persons who are not pensioners), in sub-paragraph (3)(d), after “statutory shared parental pay” insert “, statutory parental bereavement pay”;
- (d) in paragraph 21 (treatment of child care charges)—
  - (i) in sub-paragraph (15)—
    - (aa) in the words before paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;
    - (bb) in paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;
    - (cc) in paragraph (c), after “statutory shared parental pay under section 171ZU or 171ZV of that Act” insert “, statutory parental bereavement pay by virtue of section 171ZZ of that Act”;
  - (ii) in sub-paragraph (16)—
    - (aa) in the words before paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;
    - (bb) in paragraphs (b) and (c), after “statutory shared parental pay” insert “, statutory parental bereavement pay”.
- 10.** In Schedule 7 (applicable amounts: persons who are not pensioners)—
  - (a) in column (2) of the Table in paragraph 1 (personal allowances)—
    - (i) in sub-paragraph (1) for “£77.90” in each place in which it occurs substitute “£79.20” and for “£61.70” substitute “£62.75”;
    - (ii) in sub-paragraph (2) for “£77.90” substitute “£79.20”;
    - (iii) in sub-paragraph (3) for “£122.35” substitute “£124.45”;
  - (b) in the Table in Part 4 (amounts of premiums specified in Part 3), in the second column—
    - (i) in sub-paragraph (1) for “£34.35” and “£48.95” substitute “£34.95” and “£49.80” respectively;
    - (ii) in sub-paragraph (2) for “£65.85” in each place in which it occurs substitute “£66.95” and for “£131.70” substitute “£133.90”;
    - (iii) in sub-paragraph (3) for “£64.19” substitute “£65.52”;
    - (iv) in sub-paragraph (4) for “£36.85” substitute “£37.50”;
    - (v) in sub-paragraph (5) for “£26.04”, “£16.80” and “£24.10” substitute “£26.60”, “£17.10” and “£24.50” respectively;
  - (c) in Part 6 (amount of components), in paragraph 24 (amount of support component), for “£38.55” substitute “£39.20”.

## **Amendments to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013**

**11.** The scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013(7) is amended in accordance with regulations 12 to 24.

**12.** In paragraph 2(1) (interpretation), in the appropriate place insert—

““parental bereavement leave” (“*absenoldeb profedigaeth rhiant*”) means leave under section 80EA of the Employment Rights Act 1996;”.

**13.** In paragraph 4(b) (meaning of “couple”), after “married couple” insert “or civil partners”.

**14.** In paragraph 10 (remunerative work), in sub-paragraph 7, after “shared parental leave” insert “, parental bereavement leave”.

**15.** In paragraph 19 (class of person excluded from this scheme: persons treated as not being in Great Britain)—

(a) in sub-paragraph (4)—

(i) at the end of paragraph (c) omit “or”;

(ii) in paragraph (d)—

(aa) for “15A(1)” substitute “16”;

(bb) for “(4A)” substitute “(5)”;

(cc) at the end omit “.” and insert “; or”;

(b) after sub-paragraph (4) insert—

“(e) a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of—

(i) Appendix EU to the immigration rules made under section 3(2) of that Act;

(ii) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act;  
or

(iii) article 3 (grant of leave to EEA and Swiss nationals) of the Immigration (European Economic Area Nationals) (EU Exit) Order 2019(8) made under section 3A of that Act.”;

(c) in sub-paragraph (8), in the definition of “EEA Regulations” for “2006” substitute “2016”.

**16.** In paragraph 28 (non-dependant deductions: pensioners and persons who are not pensioners)

(a) in sub-paragraph (1)(a) for “£13.75” substitute “£14.65”;

(b) in sub-paragraph (1)(b) for “£4.55” substitute “4.85”;

(c) in sub-paragraph (2)(a) for “£210.00” substitute “£217.00”;

(d) in sub-paragraph (2)(b) for “£210.00”, “£365.00” and “£9.15” substitute “£217.00”, “£377.00” and “£9.75” respectively;

(e) in sub-paragraph (2)(c) for “£365.00”, “£450.00” and “£11.50” substitute “£377.00”, “£469.00” and “£12.25” respectively.

**17.** In paragraph 36(1)(j) (meaning of “income”: pensioners), after paragraph (xvia), insert—

“(xvib) statutory parental bereavement pay under Part 12ZD of SSCBA;”.

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(7) S.I. 2013/3035 (W. 303), as amended by S.I. 2014/66(W. 6), S.I. 2014/825 (W. 83), S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7) and S.I. 2019/11 (W. 5).

(8) S.I. 2019/686.

- 18.** In paragraph 38(1) (earnings of employed earners: pensioners), after paragraph (ja) insert—  
“(jb) statutory parental bereavement pay under Part 12ZD of SSCBA;”.
- 19.** In paragraph 39(2)(d) (calculation of net earnings of employed earners: pensioners), after “statutory shared parental pay” insert “, statutory parental bereavement pay”.
- 20.** In paragraph 48(1) (earnings of employed earners: persons who are not pensioners)—  
(a) in paragraph (j) after “statutory shared parental pay” insert “, statutory parental bereavement pay”;  
(b) in paragraph (k) after “shared parental leave” insert “, parental bereavement leave”.
- 21.** In paragraph 49(3)(d) (calculation of net earnings of employed earners: persons who are not pensioners), after “statutory shared parental pay” insert “, statutory parental bereavement pay”.
- 22.** In paragraph 55 (treatment of child care charges)—  
(a) in sub-paragraph (15)—  
(i) in the words before paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;  
(ii) in paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;  
(iii) in paragraph (c), after “statutory shared parental pay under section 171ZU or 171ZV of that Act” insert “, statutory parental bereavement pay by virtue of section 171ZZ of that Act”;  
(b) in sub-paragraph (16)—  
(i) in the words before paragraph (a), after “shared parental leave” insert “, parental bereavement leave”;  
(ii) in paragraph (b) after “statutory shared parental pay” insert “statutory parental bereavement pay”;  
(iii) in paragraph (c) for “statutory shared parental pay ends or statutory adoption pay ends,” substitute “statutory shared parental pay, statutory parental bereavement pay or statutory adoption pay ends,”.
- 23.** In Schedule 2 (applicable amounts: pensioners)—  
(a) in column (2) of the Table in paragraph 1 (personal allowances)—  
(i) in sub-paragraph (1) for “£167.25” and “£181.00” substitute “£173.80” and “£187.80” respectively;  
(ii) in sub-paragraph (2) for “£255.25” and “£270.60” substitute “£265.20” and “£280.85” respectively;  
(iii) in sub-paragraph (3) for “£255.25” and “£88.00” substitute “£265.20” and “£91.40” respectively;  
(iv) in sub-paragraph (4) for “£270.60” and “£89.60” substitute “£280.85” and “£93.05” respectively;  
(b) in the Table in Part 4 (amounts of premiums specified in Part 3), in the second column—  
(i) in sub-paragraph (1) for “£65.85” in each place in which it occurs substitute “£66.95” and for “£131.70” substitute “£133.90”;  
(ii) in sub-paragraph (2) for “£26.04” substitute “£26.60”;  
(iii) in sub-paragraph (3) for “£64.19” substitute “£65.52”;  
(iv) in sub-paragraph (4) for “£36.85” substitute “£37.50”.
- 24.** In Schedule 3 (applicable amounts: persons who are not pensioners)—

- (a) in column (2) of the Table in paragraph 1 (personal allowances)—
  - (i) in sub-paragraph (1) for “£77.90” in each place in which it occurs substitute “£79.20” and for “£61.70” substitute “£62.75”;
  - (ii) in sub-paragraph (2) for “£77.90” substitute “£79.20”;
  - (iii) in sub-paragraph (3) for “£122.35” substitute “£124.45”;
- (b) in the Table in Part 4 (amount of premiums specified in Part 3), in the second column—
  - (i) in sub-paragraph (1) for “£34.35” and “£48.95” substitute “£34.95” and “£49.80” respectively;
  - (ii) in sub-paragraph (2) for “£65.85” in each place in which it occurs substitute “£66.95” and for “£131.70” substitute “£133.90”;
  - (iii) in sub-paragraph (3) for “£64.19” substitute “£65.52”;
  - (iv) in sub-paragraph (4) for “£36.85” substitute “£37.50”;
  - (v) in sub-paragraph (5) for “£26.04”, “£16.80” and “£24.10” substitute “£26.60”, “£17.10” and “£24.50” respectively;
- (c) in Part 6 (amount of components), in paragraph 24 (amount of support component), for “£38.55” substitute “£39.20”.

8 January 2020

*Rebecca Evans*  
Minister for Finance and Trefnydd, one of the  
Welsh Ministers

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 (“the Prescribed Requirements Regulations”) and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 (“the Default Scheme Regulations”) made under section 13A(4) and (5) of, and Schedule 1B to, the Local Government Finance Act 1992.

The Prescribed Requirements Regulations require each billing authority in Wales to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes of persons, whom the authority considers are in financial need. The Prescribed Requirements Regulations also set out the matters that must be included within such a scheme.

The Default Scheme Regulations set out a scheme that will take effect, in respect of dwellings situated in the area of a billing authority, if the authority fails to make its own scheme.

These Regulations amend both the Prescribed Requirements and the Default Scheme Regulations.

The amendments to the Prescribed Requirements Regulations made by regulations 3, 5, 7(b) to (e) and 9(b) to (d) are made in consequence of the introduction of Parental Bereavement Leave and Pay for eligible parents under powers provided for in the Parental Bereavement (Leave and Pay) Act 2018. The same amendments are made to the Default Scheme Regulations by regulations 12, 14 and 17 to 22.

The amendment to the Prescribed Requirements Regulations made by regulation 4 is made in consequence of the Civil Partnerships, Marriages and Deaths (Registration etc) Act 2019 and regulations made under that Act that make provision for opposite sex civil partnerships. The definition of “couple” is amended to include two people who are living together as if they are civil partners. The same amendment is made in relation to the Default Scheme Regulations by regulation 13.

The amendments to the Prescribed Requirements Regulations made by regulation 6 are made to the prescribed requirement that persons treated as not being in Great Britain must not be included in an authority’s scheme. A person is treated as not being in Great Britain if they are not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland. No person shall be treated as habitually resident without a relevant right to reside. Regulation 6(a) and (c) updates references to the Immigration (European Economic Area) Regulations 2006 with references to the Immigration (European Economic Area) Regulations 2016 as the latter revoked the former. Regulation 6(b) provides that a number of rights to reside established for nationals of European Economic Area states in connection with the United Kingdom’s withdrawal from the EU are not relevant rights to reside for the purposes of establishing habitual residence. The same amendments are made to the Default Scheme Regulations by regulation 15.

The amendments to the Prescribed Requirements Regulations made by regulations 7(a), 8, 9(a) and 10 increase certain figures that are used in calculating whether a person is entitled to a reduction and the amount of that reduction. The updated figures relate to non-dependant deductions (adjustments made to the maximum amount of reduction a person can receive to take account of adults living in the dwelling who are not dependants of the applicant); and the applicable amount in relation to an application for a reduction (the amount against which an applicant’s income is compared in order to determine the amount of reduction to which the applicant is entitled). The same amendments are made in relation to the Default Scheme Regulations by regulations 16, 23 and 24.



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The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.