

Changes to legislation: Local Government Finance Act 1992, Paragraph 2 is up to date with all changes known to be in force on or before 08 June 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

SCHEDULES

[^{F1}SCHEDULE 1A

COUNCIL TAX REDUCTION SCHEMES: ENGLAND

Textual Amendments

F1 Schs. 1A, 1B inserted (31.10.2012) by [Local Government Finance Act 2012 \(c. 17\)](#), [Sch. 4 para. 1](#)

Matters to be included in schemes

- 2 (1) A scheme must state the classes of person who are to be entitled to a reduction under the scheme.
- (2) The classes may be determined by reference to, in particular—
- (a) the income of any person liable to pay council tax to the authority in respect of a dwelling;
 - (b) the capital of any such person;
 - (c) the income and capital of any other person who is a resident of the dwelling;
 - (d) the number of dependants of any person within paragraph (a) or (c);
 - (e) whether the person has made an application for the reduction.
- (3) A scheme must set out the reduction to which persons in each class are to be entitled; and different reductions may be set out for different classes.
- (4) A reduction may be—
- (a) a discount calculated as a percentage of the amount which would be payable apart from the scheme,
 - (b) a discount of an amount set out in the scheme or to be calculated in accordance with the scheme,
 - (c) expressed as an amount of council tax to be paid (lower than the amount which would be payable apart from the scheme) which is set out in the scheme or is to be calculated in accordance with it, or
 - (d) the whole amount of council tax (so that the amount payable is nil).
- (5) A scheme must state the procedure by which a person may apply for a reduction under the scheme.
- (6) A scheme must state the procedure by which a person can make an appeal under section 16 against any decision of the authority which affects—
- (a) the person's entitlement to a reduction under the scheme, or
 - (b) the amount of any reduction to which the person is entitled.
- (7) A scheme must state the procedure by which a person can apply to the authority for a reduction under section 13A(1)(c).

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- (8) The Secretary of State may by regulations prescribe other requirements for schemes.
- (9) Regulations under sub-paragraph (8) may in particular—
- (a) require other matters to be included in a scheme;
 - (b) prescribe classes of person which must or must not be included in a scheme;
 - (c) prescribe reductions, including minimum or maximum reductions, which must be applicable to persons in prescribed classes;
 - (d) prescribe requirements which must be met by the procedure mentioned in sub-paragraph (5).
- (10) Regulations under sub-paragraph (8) may in particular set out provision to be included in a scheme that is equivalent to—
- (a) provision made by a relevant enactment, or
 - (b) provision that is capable of being made under a relevant enactment,
- with such modifications as the Secretary of State thinks fit.
- (11) Subject to compliance with regulations under sub-paragraph (8), a scheme may make provision that is equivalent to—
- (a) provision made by a relevant enactment, or
 - (b) provision that is capable of being made under a relevant enactment,
- with such modifications as the authority thinks fit.
- (12) For the purposes of sub-paragraphs (10) and (11), each of the following enactments as it had effect on the day on which the Local Government Finance Act 2012 was passed is a “relevant enactment”—
- (a) sections 131 to 133 of the Social Security Contributions and Benefits Act 1992 (council tax benefit);
 - (b) sections 134 to 137 of that Act (general provisions about income-related benefits) so far as applying in relation to council tax benefit;
 - (c) section 1 of the Social Security Administration Act 1992 (entitlement to benefit dependent on claim) so far as applying in relation to council tax benefit;
 - (d) section 6 of that Act (regulations about council tax benefit administration);
 - (e) sections 32 to 34 of the Welfare Reform Act 2007 (benefit for persons taking up employment) so far as applying in relation to council tax benefit.]

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

- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to [legislation.gov.uk](#). The amending S.I. was revoked before ever coming into force by [S.I. 2010/1906, reg. 2](#))

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(2)(ea) inserted by [2012 c. 17 s. 13\(1\)](#)