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STATUTORY INSTRUMENTS

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**1993 No. 494**

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

**Citation, commencement and interpretation**

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—

[<sup>F1</sup>“the 1998 Act” means the Social Security Act 1998;]

[<sup>F2</sup>“the 2012 Act” means the Welfare Reform Act 2012;]

<sup>F3</sup>  
...

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

[<sup>F4</sup>“assessment period” means the period prescribed by regulation 21 of the UC Regulations;]

<sup>F5</sup>  
...

“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<sup>M1</sup> [<sup>F6</sup>or, as the case may be [<sup>F7</sup>regulation 1(2) of the State Pension Credit Regulations 2002]<sup>F8</sup>, 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<sup>M2</sup>;

[<sup>F9</sup>“Commissioner” has the meaning it bears in section 39(1) of the 1998 Act;]

[<sup>F10</sup>“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 [<sup>F11</sup>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;]

[<sup>F12</sup>“contributory employment and support allowance” means a contributory allowance under Part 1 of the Welfare Reform Act (employment and support allowance) [<sup>F13</sup>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”—

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(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;

[<sup>F10</sup>“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;]

[<sup>F14</sup>“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;]

“income support” means income support within the meaning of the Social Security Contributions and Benefits Act 1992 <sup>M3</sup>[<sup>F15</sup>but does not include any back to work bonus under section 26 of the Jobseekers Act which is paid as income support;];

[<sup>F16</sup>“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;

[<sup>F17</sup>“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; <sup>F18</sup> ...

(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;][<sup>F19</sup>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 [<sup>F20</sup>Department for Work and Pensions which is open to the public for the receipt of claims for income support][<sup>F21</sup>, a jobseeker’s allowance or an employment and support allowance].]

[<sup>F22</sup>“state pension credit” means the benefit of that name payable under the State Pension Credit Act 2002;]

[<sup>F23</sup>“tribunal” means an appeal tribunal constituted under Chapter I of Part I of the 1998 Act.]

[<sup>F24</sup>“the UC Regulations” means the Universal Credit Regulations 2013;]

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[<sup>F24</sup>“universal credit” means universal credit under Part 1 of the 2012 Act;]

[<sup>F25</sup>“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.

- 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)**
- 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)**

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**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)**

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**Marginal Citations**

- M1** [S.I. 1987/1967](#); relevant amending instrument is [S.I. 1988/1445](#).  
**M2** [S.I. 1987/1968](#).  
**M3** 1992 c.5.

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**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](#)