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## EXPLANATORY NOTE

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

These Regulations make various amendments to the Council Tax Benefit (General) Regulations 1992 (“the Council Tax Benefit Regulations”) and the Housing Benefit (General) Regulations 1987 (“the Housing Benefit Regulations”).

The Housing Benefit Regulations and the Council Tax Benefit Regulations were modified by the Housing Benefit and Council Tax Benefit (State Pension Credit) Regulations 2003 (“the 2003 Regulations”) for persons who have attained the qualifying age for state pension credit (except where regulation 2(2) (for housing benefit) or 12(2) (for council tax benefit), applies). These Regulations apply to the Housing Benefit Regulations and Council Tax Benefit Regulations as so modified and as not so modified, as set out in regulations 2(1) and (2) and 3(1) and (2).

Regulation 2 amends the Council Tax Benefit Regulations. Paragraph (3) amends regulation 13A of those Regulations. Sub-paragraph (a) provides for child care charges to be deducted where the claimant is a member of a couple one of whom is in remunerative work and the other is incapacitated, an in-patient in hospital or in prison. Sub-paragraph (b) inserts three new paragraphs into regulation 13A of those Regulations. Inserted paragraph (1A) provides for a person to whom paragraph (1B) applies to be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he is paid statutory sick pay, lower rate incapacity benefit or income support on the grounds of incapacity for work or is credited with earnings on the grounds of incapacity for work. Inserted paragraph (1B) applies to a person who was engaged in remunerative work immediately before the first day of the period in respect of which he was first paid those benefits or those earnings are credited. Inserted paragraph (1C) provides that where paragraph (1A)(c) or (d) apply the period of 28 weeks begins on the day the person is first paid income support or the first day of the period in respect of which earnings are credited. Sub-paragraph (c) adds care provided by a relative of a child wholly or mainly in the child’s home to the list of child care charges which are not relevant child care charges for the purposes of regulation 13A of those Regulations. Sub-paragraph (d) adds to the list of child care providers child care provided by a person prescribed in regulations made pursuant to section 12(4) of the Tax Credits Act 2002 (c. 21) and makes other minor technical amendments. Sub-paragraph (e) makes consequential amendments upon the omission of paragraph (8) of regulation 13A of those Regulations, made by sub-paragraph (f). Paragraph (4) inserts paragraph 16A into those Regulations which provides that where a claimant receives child tax credit or working tax credit the instalments in respect of which that tax credit payment is made shall be taken into account in respect of a specified period. Paragraph (5) makes an amendment consequent upon the amendment made by paragraph (4). Paragraphs (6) and (7) mirror the amendments made by paragraphs (3) and (4) respectively for persons who have attained the qualifying age for state pension credit. Paragraph (7) mirrors the amendments made by paragraph (4) for persons who have attained the qualifying age for state pension credit except in so far as the inserted provision is regulation 19A. Paragraph (8) amends paragraph 13 of Schedule 4 to those Regulations to provide that charitable payments, voluntary payments and payments from a trust whose funds are derived from a payment made in consequence of any personal injury to the claimant shall be disregarded in the calculation of income other than earnings, other than when sub-paragraph (3) of that paragraph applies.

Regulation 3 amends the Housing Benefit Regulations. The amendments made by this regulation mirror those made by regulation 2. Regulations 3(4) and (7) mirror those made by regulations 2(4) and (7) except in so far as regulation 3(4) inserts a new regulation 24A and regulation 3(7) inserts a new regulation 27A.

**Status:** *This is the original version (as it was originally made).*

A full regulatory impact assessment has not been produced for this instrument as it has no impact on the cost of business.