
STATUTORY INSTRUMENTS

2007 No. 2618

**The Social Security (Miscellaneous
Amendments) (No. 5) Regulations 2007**

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

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

(2) In regulation 2(1) (interpretation) at the appropriate place insert the following definition—

““starting rate”, where it relates to the rate of tax, has the same meaning as in the Income Tax Act 2007 (see section 989 of that Act);”.

(3) In regulation 26(5)(a) (calculation of net earnings of employed earners) for “lower rate”, wherever it occurs, substitute “starting rate”.

(4) In regulation 30(1) (deduction of tax and contributions for self-employed earners) for “lower rate”, wherever it occurs, substitute “starting rate”.

(5) For regulation 35 (calculation of capital in the United Kingdom) substitute—

“Calculation of capital in the United Kingdom

35. Capital which a claimant possesses in the United Kingdom shall be calculated at its current market or surrender value less—

- (a) where there would be expenses attributable to the sale, 10 per cent; and
- (b) the amount of any encumbrance secured on it.”.

(6) In regulation 52 (who may claim)—

- (a) for “receiver”, wherever it occurs, substitute “deputy”;
- (b) in sub-paragraph (2)(c) for “the Powers of Attorney Act 1971 or the Enduring Powers of Attorney Act 1985” substitute “the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005”.