
EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 13A of the Local Government Finance Act 1992 (“the 1992 Act”) requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes of person, whom the authority considers are in financial need. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (“the 2012 Regulations”) prescribe matters which must be included in such a scheme in addition to matters set out in paragraph 2 of Schedule 1A to the 1992 Act.

These Regulations amend the 2012 Regulations to correct errors in relation to the uprating of two of the figures relied on to calculate the “applicable amount” in relation to an applicant for a council tax reduction. The amount of allowance in relation to an additional spouse in the case of a polygamous marriage should have been uprated by the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013 ([S.I. 2013/3181](#)) to £78.15, not £82.50. And the family premium should have been uprated by those Regulations from £17.40 to £17.45.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.