## WELSH STATUTORY INSTRUMENTS

## 2016 No. 50

The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2016

## Amendments to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013

- **5.** In Schedule 1 (determining eligibility for a reduction: pensioners)—
  - (a) in paragraph 3 (non-dependant deductions: pensioners)—
    - (i) in sub-paragraph (1)(a) for "£11.75" substitute "£12.25";
    - (ii) in sub-paragraph (1)(b) for "£3.90" substitute "£4.05";
    - (iii) in sub-paragraph (2)(a) for "£189.00" substitute "£194.00";
    - (iv) in sub-paragraph (2)(b) for "£189.00", "£328.00" and "£7.80" substitute "£194.00", "£338.00" and "£8.10" respectively;
    - (v) in sub-paragraph (2)(c) for "£328.00", "£408.00" and "£9.85" substitute "£338.00", "£420.00" and "£10.25" respectively;
    - (vi) in sub-paragraph (6)(a) for "blind or treated as blind" substitute "blind or severely sight-impaired or is treated as such";
  - (b) in paragraph 15 (earnings of self employed earners: pensioners), in sub-paragraph (2)—
    - (i) in paragraph (b)(i) after "the Children (Scotland) Act 1995(1)", insert ", or section 81 of the Social Services and Well-being (Wales) Act 2014 (accommodation and maintenance of looked after children)";
    - (ii) at the end of paragraph (d)(iv) omit "or";
    - (iii) after paragraph (d)(v) insert—
      - "(vi) the person concerned where the payment is for the provision of accommodation to meet that person's needs for care and support arranged pursuant to section 35 or 36 of the Social Services and Well-being (Wales) Act 2014; or
      - (vii) the person concerned where the payment is for the provision of accommodation to meet that person's needs for care and support arranged pursuant to section 18 or 19 of the Care Act 2014(2);";
  - (c) in paragraph 16 (notional income: pensioners)—
    - (i) in sub-paragraph (2)(b) for "section 55A" substitute "sections 55A and 55AA";
    - (ii) in sub-paragraph (2)(c) for "." substitute ";";
    - (iii) after sub-paragraph (2)(c) insert—
      - "(d) a state pension under Part 1 of the Pensions Act 2014."";
    - (iv) at the end of sub-paragraph (3)(b) omit "and";

<sup>(1) 1995</sup> c. 36.

<sup>(2) 2014</sup> c. 23.

- (v) in sub-paragraph (3)(c) for "." substitute "; and";
- (vi) after sub-paragraph (3)(c) insert—
  - "(d) in the case of a state pension under Part 1 of the Pensions Act 2014, in the circumstances specified in section 17(7) and (8) of that Act.";
- (vii) in sub-paragraph (9) after "(10)" insert ", (11A), (11B)";
- (viii) after sub-paragraph (11) insert—
  - "(11A) Sub-paragraph (9) does not apply in respect of the amount of an increase of pension where a person, having made an election in favour of that increase in pension under section 8(2) of the Pensions Act 2014, changes that election in accordance with regulations made under section 8(7) of that Act in favour of a lump sum.
  - (11B) Sub-paragraph (9) does not apply in respect of the amount of an increase of pension where a person, having made an election in favour of that increase in pension in accordance with regulations made under section 10 of the Pensions Act 2014, which include provision corresponding or similar to provision made by section 8(2) of that Act, changes that election in favour of a lump sum, in accordance with regulations made under section 10 of that Act which include provision corresponding or similar to provision made by regulations made under section 8(7).
  - (11C) In sub-paragraph (11A) "lump sum" ("cyfandaliad") means a lump sum under section 8 of the Pensions Act 2014.
  - (11D) In sub-paragraph (11B) "lump sum" ("cyfandaliad") means a lump sum under section 10 of the Pensions Act 2014.";
- (d) in paragraph 19 (treatment of child care charges: pensioners)—
  - (i) for sub-paragraph (14)(c) substitute—
    - "(c) who—
      - (i) is registered as blind in a register compiled under section 29 of the National Assistance Act 1948(3)(welfare services);
      - (ii) is registered as severely sight-impaired in a register established and maintained by a local authority under section 18(1) of the Social Services and Well-being (Wales) Act 2014;
      - (iii) is registered as severely sight-impaired in a register established and maintained by a local authority under section 77(1) of the Care Act 2014; or
      - (iv) in Scotland, has been certified as blind and in consequence is registered as blind in a register maintained by or on behalf of a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994(4);";
  - (ii) in sub-paragraph (14)(d) after "as blind", insert "or severely sight-impaired";
- (e) in paragraph 20 (additional condition referred to in paragraph 19(11)(b)(i): disability: pensioners)—
  - (i) in sub-paragraph (1)(a)(ii) after "under that Act", insert "or a state pension under Part 1 of the Pensions Act 2014";
  - (ii) for sub-paragraph (1)(a)(vii) substitute—

<sup>(3) 1948</sup> c. 29.

<sup>(4) 1994</sup> c. 39.

- "(vii) is blind or severely sight-impaired and in consequence is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 (welfare services), or is registered as severely sight-impaired in a register established and maintained by a local authority under section 18(1) of the Social Services and Well-being (Wales) Act 2014 or section 77(1) of the Care Act 2014, or in Scotland has been certified as blind and in consequence is registered in a register maintained by or on behalf of a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994; or";
- (iii) in sub-paragraph (2) after "as blind" in both places where those words occur, insert "or severely sight-impaired";
- (f) in paragraph 22 (disregard of changes in tax, contributions etc.)—
  - (i) in sub-paragraph (c) for "small earnings exception", substitute "small profits threshold";
  - (ii) in sub-paragraph (d) after "under the SSCBA(5)", insert "or a state pension under Part 1 of the Pensions Act 2014";
- (g) in paragraph 24(3)(a) (calculation of deduction of tax and contributions of self-employed earners), for "small earnings exception" substitute "small profits threshold".

<sup>(5)</sup> The "SSCBA" ("DCBNC") means the Social Security Contributions and Benefits Act 1992 (c 4); see the definition in regulation 2 of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 and in paragraph 2 of scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Schemes) (Wales) Regulations 2013.