



Notice of a meeting of Council

Monday, 6 December 2021
2.30 pm
Council Chamber - Municipal Offices

Membership	
Councillors:	Steve Harvey (Chair), Sandra Holliday (Vice-Chair), Victoria Atherstone, Matt Babbage, Paul Baker, Garth Barnes, Dilys Barrell, Ian Bassett-Smith, Angie Boyes, Nigel Britter, Jonny Brownsteen, Barbara Clark, Flo Clucas, Mike Collins, Iain Dobie, Stephan Fifield, Bernard Fisher, Wendy Flynn, Tim Harman, Rowena Hay, Alex Hegenbarth, Martin Horwood, Peter Jeffries, Alisha Lewis, Chris Mason, Guy Maughfling, Paul McCloskey, Andrew McKinlay, Emma Nelson, Tony Oliver, John Payne, Richard Pineger, Julie Sankey, Louis Savage, Diggory Seacome, Jo Stafford, Simon Wheeler, Max Wilkinson, Suzanne Williams and David Willingham

Agenda

1.	APOLOGIES	
2.	DECLARATIONS OF INTEREST	
3.	MINUTES OF THE LAST MEETING Minutes of the meeting held on 18 October 2021.	(Pages 3 - 18)
4.	COMMUNICATIONS BY THE MAYOR	
5.	COMMUNICATIONS BY THE LEADER OF THE COUNCIL	
6.	TO RECEIVE PETITIONS	
7.	PUBLIC QUESTIONS These must be received no later than 12 noon on Tuesday 30 November.	
8.	MEMBER QUESTIONS These must be received no later than 12 noon on Tuesday 30 November.	
9.	COUNCIL TAX SUPPORT SCHEME 2022/23 Report of the Cabinet Member Finance	(Pages 19 - 134)

10.	TREASURY MID-TERM REPORT 2021/22 Report of the Cabinet Member Finance	(Pages 135 - 148)
11.	PROCESS FOR DETERMINING ANY APPLICATIONS AND APPEALS FOR THE PAYMENT OF DISCRETIONARY AWARDS (UNDER THE LOCAL GOVERNMENT (DISCRETIONARY PAYMENTS) (INJURY ALLOWANCES) REGULATIONS 2011 OR SUBSEQUENT LEGISLATION) Report of the Chief Executive	(Pages 149 - 158)
12.	COUNCIL MOTION UPDATE REPORT Report of the Chair of Overview and Scrutiny	(Pages 159 - 170)
13.	NOTICES OF MOTION	
14.	ANY OTHER ITEM THE MAYOR DETERMINES AS URGENT AND WHICH REQUIRES A DECISION	
15.	LOCAL GOVERNMENT ACT 1972 -EXEMPT INFORMATION The committee is recommended to approve the following resolution:- “That in accordance with Section 100A(4) Local Government Act 1972 the public be excluded from the meeting for the remaining agenda items as it is likely that, in view of the nature of the business to be transacted or the nature of the proceedings, if members of the public are present there will be disclosed to them exempt information as defined in paragraph 3, Part (1) Schedule (12A) Local Government Act 1972, namely: Paragraph 3; Information relating to the financial or business affairs of any particular person (including the authority holding that information)	
16.	EXEMPT MINUTES Exempt minutes of the meeting held on 18 October 2021	(Pages 171 - 174)

Contact Officer: Bev Thomas, Democratic Services Team Leader, 01242 264246
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Gareth Edmundson
Chief Executive

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Council

Monday, 18th October, 2021

2.30 - 7.05 pm

Attendees	
Councillors:	Steve Harvey (Chair), Sandra Holliday (Vice-Chair), Victoria Atherstone, Matt Babbage, Dilys Barrell, Jonny Brownsteen, Flo Clucas, Mike Collins, Iain Dobie, Stephan Fifield, Bernard Fisher, Wendy Flynn, Tim Harman, Rowena Hay, Martin Horwood, Peter Jeffries, Alisha Lewis, Chris Mason, Paul McCloskey, Andrew McKinlay, Emma Nelson, Tony Oliver, John Payne, Louis Savage, Diggory Seacome, Jo Stafford, Simon Wheeler, Suzanne Williams and David Willingham

Minutes

1. APOLOGIES

Prior to the formal start of the meeting, a minute's silence was held in memory of Sir David Amess MP.

Apologies were received from Councillors Baker, Barnes, Basset-Smith, Boyes, Britter, Clark, Hegenbarth, Maughfling, Pineger, Sankey and Wilkinson.

The Mayor explained that some of the above Members were not present in the Chamber but would follow proceedings via the YouTube stream.

The Mayor expressed his condolences to Cllr. Sankey at the sudden loss of her father.

2. DECLARATIONS OF INTEREST

Cllr. Nelson declared a non-pecuniary interest in agenda item 11. Cllrs. Babbage and Brownsteen declared a non-pecuniary interest in agenda item 14.

3. MINUTES OF THE LAST MEETING

Cllr. Brownsteen noted that the reference to a similar '20 is plenty' motion being accepted by Gloucestershire County Council was factually incorrect. Subject to this being corrected, the minutes of the meeting held on 19th July 2021 were approved and signed as a correct record.

4. COMMUNICATIONS BY THE MAYOR

The Mayor thanked all Members who had attended the recent Mayor's charity evening and for donations received.

He wished to put on record that Cllr. Angie Boyes had been re-elected as representative in the Chamber of Local Authorities at the Council of Europe.

Finally, the Mayor urged Members to attend Remembrance Sunday on 14th November.

5. COMMUNICATIONS BY THE LEADER OF THE COUNCIL

The Leader reported that Cheltenham Borough Homes had recently submitted a planning application for Cheltenham's first carbon neutral council houses. This was for 24 properties at 320 Swindon Road, which would be powered by air source heat pumps and energy produced via solar panels. This formed part of of the council's £180 million investment in housing in the borough, with the declaration of a climate emergency empowering CBH to deliver.

The council was also bidding for funding to upgrade the least energy efficient council houses and using a scheme to test the use of heat pumps in older properties. The council was committed to minimising the use of weedkiller on the streets and was trialling alternative approaches such as rotary pavement sweepers. The Connecting Cheltenham report set out ambitions for the town, and she welcomed the progress being made by the County Council with cycle infrastructure with the long awaited extension of the Honeybourne Line.

Finally, she reported that the Secretary of State for Levelling Up, Housing and Communities had visited the town and had the opportunity to hear about the council's ambitions with the Golden Valley development. The Secretary of State also visited Gloucestershire College for the purposes of the build back investment.

6. TO RECEIVE PETITIONS

There were none.

7. PUBLIC QUESTIONS

1.	Question from Tess Beck to the Cabinet Member Culture, Wellbeing and Business, Councillor Victoria Atherstone
	<p>It has been good to see an increase in the numbers of people coming into Cheltenham since lockdown restrictions have relaxed. Unfortunately, with The Wilson still closed until March 2022, there is no Tourist Information Centre.</p> <p>Do the terms of the service level agreement/ contract/ arrangement between Cheltenham Borough Council and The Trust require The Trust to provide Tourist Information Centre services?</p> <p>Is there a commitment by Cheltenham Borough Council/ The Cheltenham Trust to re-instate in-person Tourist Information Centre services when The Wilson re-opens in March 2022?</p>
	Response from the Cabinet Member
	<p>First of all can I thank you for taking the time to submit this question as this is an important issue.</p> <p>The current specification, which forms part of the management agreement, specifies the council's requirements for the Trust's contribution to the town's leisure and culture offer. The requirement to run a tourist information centre is identified within the specification.</p>

	<p>The council has the right to keep the specification under review in accordance with the terms of the management agreement (and in so far as permitted under procurement law) to ensure that it continues to reflect the council's requirements.</p> <p>As such, a review of the specification is underway with recommendations for its revision being brought to cabinet at its December meeting. The revisions will include a review of the requirement for the trust to continue to provide the tourist information centre.</p> <p>The revision will take into account a number of factors that include:</p> <ul style="list-style-type: none"> • The Wilson closed in March 2020 due to the pandemic and will reopen in April 2022 following major refurbishment, that the council has supported. The investment will transform the ground, mezzanine and third floors to improve the venue as a major visitor destination in the town, and to ensure its future financial sustainability. • During the period of closure visitors have accessed information via digital channels. The main portal visited is visitcheltenham.com. In 2017, there were 290,000 visitors to the site. In 2021 this more than doubled with more than 600,000 visiting the site and more than 40,000 followers. • Marketing Cheltenham is currently working on a new pilot that tests an innovative and more agile approach to the provision of visitor information. It is planned to have the pilot in place by Christmas this year. The pilot is funded using the Welcome Back grant funding. <p>I hope that answers your question</p>
2.	Question from Andrew Cater to the Cabinet Member Waste, Recycling and Street Services, Councillor Iain Dobie
	<p>Council car parks - a few of them have no wheelchair access to the machines - on plinths / too high etc. Would you consider allowing disabled drivers to remain there with Blue badges but without tickets?</p>
	Response from the Cabinet Member
	<p>All Council-owned public car parks (other than the Regent Arcade which does have mobility accessible parking payment machines) are free of charge to blue badge holders for up to 3 hours. Unlike many other local authorities, Cheltenham allows blue badge holders to park for free in any space, in addition to those wider spaces which are specifically designated for mobility parking.</p> <p>Of our 45 parking payment machines, 30 (67%) are either on level ground, or have a dropped kerb to enable access. We are working towards making all of our machines fully accessible, as and when upgrading works are undertaken.</p> <p>All car parks except the Pittville Pump Room and Regent Arcade offer a 'Pay by Phone' app facility, which is available for all users to "top-up" their parking session remotely, if a stay beyond 3 hours is needed.</p>
3.	Question from Andrew Cater to the Cabinet Member Customer and Regulatory Services, Councillor Martin Horwood
	<p>Wheelchair taxi situation is a little crazy. I'd need a private hire car to get my wheelchair into town - usually Dial-a Cab - to find some wheelchair taxis in the middle of town. Can we have some liberalisation for other Private Hire wheelchair accessible vehicles ? Dial a Cab are run off their wheels trying to meet the needs of wheelchair users who can't always use the Cabs on taxi ranks.</p>

	Response from the Cabinet Member
	<p>The authority is aware of the issues disabled users are experiencing trying to access licensed accessible vehicles. We have had conversations with the licenced trade and we know, from this, that the number and availability of wheelchair accessible vehicles have diminished as a consequence of people leaving the trade due to the pandemic and Brexit.</p> <p>The authority is however working on solutions including the potential use of a smartphone app that will connect wheelchair accessible vehicles with users. We are in discussion with a potential supplier and the licensed trade.</p> <p>The recent announcement setting out the authority's ambition to move its hackney carriage (taxi) fleet to electric vehicles, has created the need to develop a new policy and an important feature of this will be ensuring the authority continues to meet its equality obligations. The authority will extensively consult on any future policies with the public, especially disabled users, the trade and with councillors, including the Licensing Committee.</p> <p>In the meantime, the Licensing Section maintains a contact list wheelchair accessible vehicles. Please contact them on licensing@cheltenham.gov.uk or 01242 264135.</p>

8. MEMBER QUESTIONS

1.	Question from Councillor Tim Harman to the Cabinet Member Waste & Recycling & Street Services, Councillor Iain Dobie
	<p>My understanding is that the Recycling Skips at Morrisons Supermarket were removed at the request of the Shop.</p> <p>My observation is that other sites such as Bath Road have come under greater pressure particularly with regard to Cardboard .</p> <p>Has the Cabinet Member assessed the impact of the closure of the facility formerly at Morrisons both on door set collections and alternative sites such as Bath Road ?</p>
	Response from Cabinet Member
	<p>As Cabinet Member for Waste, Recycling and Street Services I am committed to providing residents in Cheltenham with the best waste and recycling service we can within available resources and it is very unfortunate that the work at Morrisons in Hatherley has necessitated the removal of the recycling bring banks.</p> <p>Officers are still seeking an alternative site where the bring banks could be safely relocated, however, in the meantime to ensure the other bring bank sites nearby have sufficient capacity to cope with any extra recycling, one additional cardboard recycling bank was already installed some weeks ago at each of the following sites: Sainsbury's in Oakley; Sainsbury's on the Tewkesbury Road and at Bath Terrace car park. This is three extra cardboard bring banks that have already been deployed some weeks ago.</p> <p>I am pleased to say that Cheltenham offers a really good kerbside recycling service to residents. Every fortnight cardboard; paper; glass; plastic bottles, pots, tubs and trays; aluminium cans; steel cans; clean foil; dry textiles and shoes; small electrical items and batteries can all be sorted and put in the kerbside boxes</p>

	<p>for collection from homes. We are also the first local authority to sign up to collecting coffee pods at the kerbside and are the best performing authority out of those delivering this service.</p> <p>Residents don't need to use the bring banks for all the items I have listed, these items can be collected at kerbside although I do understand sometimes we all have an extra quantity or certain items that it is easier to dispose of in the bring banks.</p> <p>I would like to remind everyone that the bring banks are for domestic household recycling items and are not for businesses to use, businesses should have separate arrangements in place for disposal of their waste and recycling. Equally, on the odd occasion where bring banks are full, I am sure my colleagues would support me in urging residents NOT to leave recycling or refuse bags of waste, old doors or other items on the floor.</p> <p>In response to a supplementary question the Cabinet Member confirmed that he would ensure that consideration would be given to supplementary collections at Christmas</p>
2.	<p>Question from Councillor Flo Clucas to the Cabinet Member Customer and Regulatory Services, Councillor Martin Horwood</p> <p><u>Tewkesbury Road/Elm Street</u> As the Cabinet Member may be aware, over the last 18 months or so, a number of road traffic accidents have occurred at the above location, requiring both police and ambulances to attend. In addition, emergency service vehicles have not been able to drive down the road and have had to reverse out of it.</p> <p>Recognising that this is a Gloucestershire County Council matter, rather than a Borough Council matter, would the Cabinet member write formally to the County Council Cabinet member responsible, to request an urgent response to residents' requests.</p> <p>Requests are: for warning/advisory signs to be placed at this location; for a 20mph limit to be input in place by means of a temporary TRO.</p> <p>Further that a survey of residents be done to look at a one way system being introduced in the area from Elm Street and Sun Street.</p>
	<p>Response from Cabinet Member</p> <p>Thank you for raising this concerning matter with us. A letter to GCC highlighting this can indeed be written, as well as raised through officer channels to investigate the incidents and GCC's review process after an incident occurs. This will complement the letter written in response to the 20 mph motion raised this summer, which asked GCC to consider implementation of 20 mph zones across Cheltenham as a matter of urgency.</p> <p>In response to a supplementary question the Cabinet Member stated that he would incorporate issues relating to traffic flow down Hyde Lane in to the letter to GCC in light of the crash in to the railway bridge earlier that day.</p>
3.	<p>Question from Councillor Stephan Fifield to the Cabinet Member Culture, Wellbeing and Business, Councillor Victoria Atherstone</p> <p>The Pump Room is widely advertised as the last place in Cheltenham where it is</p>

	still possible to "take the waters". The mineral water has however been unavailable since the building re-opened to the public, and prior to that there have been concerns for several years about the absence of its distinctive taste. The mineral water is an important part of the Pump Room's heritage and of Cheltenham's history as a spa town. Could the cabinet member confirm when will it be available again?"
	Response from Cabinet Member
	<p>I agree with Cllr Fifield how important the spa water is to Cheltenham's heritage and that it is unfortunate that tasting the water has not been possible since the pump room reopened as a visitor attraction following its closure due to covid. I am, therefore, really pleased to report that we now have a timescale for making the water available again as part of this popular destination.</p> <p>The council working in partnership with The Cheltenham Trust has recently cleaned the water tank and system and replaced the UV filters. However, the pump required replacement and contractors will therefore be installing a new pump at the bottom of the well on the 29 October.</p> <p>To ensure public safety, the water will need testing to check bacteria levels over the course of two months immediately prior to being available for tasting by the public. It is hoped that the water will be available again for visitors to sample by January 2022.</p> <p>In response to a supplementary question, the Cabinet Member would seek to ensure that the quality of the spa water was considered recognising the concern that it had disappeared over time.</p>
4.	Question from Councillor Chris Mason to the Cabinet Member Finance, Councillor Peter Jeffries
	<p>Whilst recognising that the COVID pandemic has meant a number of companies and organisations have not been able to keep up with their rental payments. Could the Cabinet Member for Finance please confirm the amount of rent with more than 3-months arrears owed to the Council? Could the Cabinet Member also provide an indication on how confident they are of recovering the rent arrears?</p>
	Response from Cabinet Member
	<p>The Finance and Property team have been working closely with our tenants over the last six months to ensure we receive rent owed in a timely manner. I am pleased to report that only £7k of rent arrears are overdue by more than three months.</p>
5.	Question from Councillor Emma Nelson to the Cabinet Member Finance and Assets, Councillor Peter Jeffries
	<p><u>Council owned properties</u> What is the current status on the sale of Council owned properties: 30 St Georges Place (formally Shopmobility since 2016, offers in region of £275k) and land at White Hart Street (guide price £20k).</p> <p>With regards to rental properties, I appreciate several properties are currently rented out (Question from Councillor Chris Mason refers) but what is the current situation please regarding vacant properties as advertised on the CBC website as available: First floor office at 53-57 Rodney Road (rental £36k), the remainder of Ellenborough House, and available rental space in Municipal Offices.</p>

	Finally, what are the plans for Delta Place when it becomes available for rent in April 2023 vis a vis possible re-location of Council from the Municipal Offices?
	Response from Cabinet Member
	<p>The sale of the Horse & Groom is continuing and we are working to secure a buyer for the land at White Hart Street.</p> <p>For the rental properties which are currently vacant, we are pursuing a number of strategies to secure tenants. Our properties are advertised on Rightmove, we are working with local agents and conversations are ongoing.</p> <p>No decisions have been made in relation to the re-location of staff and the future of the Municipal Offices. At present, the focus is on understanding the space required for staff as they start to transition into a post COVID work environment.</p> <p>In a supplementary question, Councillor Nelson asked whether there was currently an interested party in the Horse and Groom and asked what the timeline was for completion. In response, the Cabinet Member explained that negotiations were ongoing but he was aware one purchase was close to completion.</p> <p>Responding to a further question on rent free periods for rental properties he explained that this was part of an ongoing conversation with any potential tenant. He would provide Cllr Nelson with a further response once he had consulted with officers.</p>
6.	Question from Councillor Nelson to the Cabinet Member Customer and Regulatory Services, Councillor Martin Horwood
	<p>For clarity for the public and voters please would you explain in simple terms, the process for planning applications with regards to Outline Planning Permission vs Full Planning Permission. Furthermore, when the Planning Officer is considering the application, do they attach a different weighting to objections/ comments from the various Statutory Consultees in deciding whether it should go to Planning Committee or not.</p> <p>I am aware of the 21 day “call in” rule for the local member, please confirm whether this also applies to Applications for Outline Planning Permission and explain why it does not apply when previously approved plans are subsequently fundamentally changed and re-submitted by an applicant? A situation that seems to be occurring more frequently as homeowners seek to potentially overdevelop their properties.</p>
	Response from Cabinet Member
	<p>Applications for outline planning permission seek to establish whether the scale and nature of a proposed development would be acceptable to the local planning authority, before a fully detailed proposal is put forward. This type of planning application allows fewer details about the proposal to be submitted. Once outline permission has been granted, the details will be subject to a further application known as “reserved matters”. By submitting a Full Application however you are seeking complete approval for the design of your proposal (including the amount, scale, layout and appearance of the development, as well as any landscaping) and the approved access arrangements.</p> <p>The procedure for dealing with planning applications and in particular the</p>

	<p>appropriate level at which a decision is made is set out in the Council's constitution.</p> <p>I can confirm that the 21 day "call in" rule does apply to outline applications. To allow a further call in period relating to amendments would present a considerable challenge in terms of planning applications being dealt with in the statutory period and would increase the chances of applicants appealing against non-determination, thereby taking the decision completely out of the Council's hands. Applicants can only make limited changes to a planning application and these are usually in response to officer comments. Extending the call-in deadline not only runs the risk of non-determination but might attract sanctions from government who demand that applications are determined in what they regard as a timely manner.</p> <p>Where a proposal is "fundamentally" changed it would require submission of a new application which would be subject to the usual call-in procedure. I recognise that the call-in procedure could be more transparent and thus I would like the new digital platform the council is developing to make the council's call-in deadline clearer for both councillors and the public.</p> <p>In a supplementary question Councillor Nelson questioned the user friendly format of the detailed online planning procedures. She asked whether an application was only presented to Committee if "Called In" by the local member or whether the Planning Officer, initially with "Delegated Decision" authority, subsequently recommend an application go to Full Committee as a result of their detailed examination of the plans, and after taking account of comments and objections from Statutory Consultees? She also sought an answer to her initial question on whether the Officer attaches different weighting to responses from the various Statutory Consultees, for example what weighting is given to objections or comments from the Parish Council, Highways etc?</p> <p>In response the Cabinet Member recognised that there was a need for a clearer and more transparent presentation of planning processes online which would be addressed via the implementation of the new digital software platform, although this may take some time.</p> <p>In terms of the criteria for applications coming to committee, he stated that major applications would come before committee without the need for call-in but undertook to provide her the precise legal and constitutional requirements outside of the meeting.</p> <p>With regard to weighting given to objections, the Cabinet Member stated that all officers have to reach a balanced judgement based on planning law and planning policies. He would provide Cllr Nelson with a technical response in liaison with planning officers.</p>
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9. APPOINTMENT OF INTERIM MONITORING OFFICER

The Managing Director Place and Growth introduced the report on behalf of the Chief Executive.

He explained that formal notification was received by the council in June from Tewkesbury Borough Council terminating the Secondment Agreement of the Monitoring Officer (MO). A review of potential options, (including the possibility

of sharing with another authority) to fill the post was then considered and the Appointments & Remuneration committee met at the end of September and recommended to Council to appoint an interim Monitoring Officer for a period of approximately 6 months (subject to a permanent recruitment). This would allow for a further assessment of need, particularly in light of the council's current organisational review.

A panel was established to recruit to the interim role and that panel unanimously recommended that Howard Norris be recommended for Council appointment.

RESOLVED (unanimously) THAT

With immediate effect, Howard Norris be appointed as interim Monitoring Officer for the Borough Council in accordance with section 5 of the Local Government and Housing Act 1989. This will be for an period of approximately 6 months or until a permanent MO is recruited.

It be noted that following the completion of an appropriate review, the Appointments & Remuneration (A&R) sub-committee will progress with the recruitment of a permanent MO to be put forward to Full Council for approval in due course. If CBC elects to appoint a permanent MO shared with another authority, interview panels will be agreed in consultation with the A&R sub-committee and partnering authority.

10. INTERIM REVIEW OF POLLING DISTRICTS, PLACES AND STATIONS

The Electoral Registration Officer introduced the report and first reflected on the elections which were held in May 2021. The combination of four elections led to the generation of 118,000 ballot papers for verification and counting, notwithstanding the complications posed by the global pandemic. As a consequence of the latter, some of the venues were not available due to health and safety considerations and in some cases alternative venues for school premises were found, due to the disruption to education.

As the acting Returning Officer for the constituency of Cheltenham, in light of the above, he had requested a review of polling districts, places and stations to comply with the authority's statutory duty. The formal commentary with regard to existing polling stations and those which may be used in future was detailed at Appendix B of the report.

Further to the closing date he had considered comments received as outlined in Section 2 of the report. He confirmed that those comments had been factored into the final determinations as set out in the recommendations.

The Leader wished to put on record her thanks to the Electoral Registration Officer for the important review which had been undertaken and the changes proposed, which would benefit residents.

In response to a question, the Electoral Registration Officer explained that in the case of Lakeside School in Up Hatherley, parents and voters had requested the church as the alternative polling station venue, despite it not being in the ward.

Members recognised that out-of-area polling stations did occur elsewhere in the borough. Other Members regretted the move away from schools as it provided children the sight of democracy in action.

The Mayor wished to put on record his thanks to the Electoral Registration Officer and the Elections team for their work in conducting the elections in May 2021.

RESOLVED (unanimously) THAT

The following be approved :

Charlton Park Ward, polling district EB – move the polling station from Leckhampton Baptist Hall, Pilley Lane to Squash Court, Old Patesians Sports and Social Club, Everest Road

Charlton Park Ward – merge polling district ED with polling district EB

Lansdown Ward, polling district HC – move the polling station from St Gregorys RC School, Knapp Road to The Old Priory Room, St Gregorys RC Church, Clarence Street

Leckhampton Ward, polling district IA – move the polling station from Zion Hall, Pilley Lane to Leckhampton Baptist Hall, Pilley Lane

Leckhampton Ward, polling district IB – retain polling station at Leckhampton Primary School

Leckhampton Ward, polling district IC - move the polling station from Leckhampton Primary School, Hall Road to The Pavilion, Burrows Field, Moorend Grove

St. Mark's Ward, polling district OA – retain polling station at Rowanfield Junior School

Up Hatherley Ward, polling district SA - move the polling station from Lakeside Primary School, Hatherley Road to St Philip and St James Church Centre, Cold Pool Lane

11. SAFETY OF WOMEN AT NIGHT

The Cabinet Member Safety and Communities introduced the report and thanked officers involved in the issue. She noted that the police had also agreed to attend a seminar with Members if they so wish. She hoped that the Home Office funding being bid for would help, but noted that there were also things that could be done without funding to ensure that the concerns of women in the town were not ignored.

These included using licensing policy to ensure that staff in pubs and restaurants knew what to do when approached about drink spiking and general harassment, and working with both teachers and pupils in schools to reduce abuse. With the funding from the OPCC there would also be money from more security cameras and the development of an app for people to anonymously

report abuse. She stressed that women needed to feel safe when walking around the town.

In response to Member questions, the Cabinet Member stated that they were working with the Police and Crime Commissioner to ensure that women knew they could report sexual harassment and see real action. There was also confirmation that if the grant was awarded it would need to be spent by March 2022. She assured Members that regardless of the success of the bid, the council would make the streets safer for women.

The matter then went into debate where the following points were raised:

- The Chair of Licensing Committee emphasised his full support for the measures.
- Poor design of new buildings was a factor in both men and women feeling unsafe.
- There needed to be joined-up reporting of people who are dangerous. As part of the Night Safe scheme there was a centralised list of people excluded from establishments, and all of them are men.
- International action was needed on the subject of social media as online abuse can cause significant mental health problems.
- Women should not feel the need to be escorted home.
- Better lighting in public areas like parks would improve the situation.
- The council should work with GCC to deliver safer streets.

The debate concluded with cross party thanks to the Cabinet Member for her work on this issue.

RESOLVED THAT

- 1. The results of the survey as set out in section 2 be noted.**
- 2. The submission of the grant application to the Home Office as set out in section 3 be noted.**
- 3. Cabinet be requested to consider the proposals to progress a range of projects, set out in para 7.2 onwards, should the bid not be successful.**

12. ANNUAL REPORT ON OVERVIEW AND SCRUTINY

The Chair of Overview and Scrutiny, Councillor Chris Mason, introduced the report and highlighted the breadth of subject matter the committee had examined. He thanked former Members of the committee and existing ones and the Democratic Services team for their support.

He believed the committee was now challenging Cabinet Members to a greater degree and there was increased input as policies were being developed.

In the debate that ensued, the Leader wished to put on record her thanks to Members who serve on the committee and welcomed the changes which had taken place in terms of holding the executive to account.

Thanks were also given to the Chair of O&S for his hard work in preparing the meetings and the respect in which business was conducted.

RESOLVED (unanimously) THAT

the Annual Report of Overview and Scrutiny 2020-21 be noted.

13. NOTICES OF MOTION

Motion A

This council:

- recognises the value of local green space to fighting climate change, promoting biodiversity, combatting particulate pollution and cleaning our air, providing areas of tranquillity and increasing the physical and mental wellbeing of local people;**
- therefore welcomes the inclusion since 2012 of the Local Green Space designation for green areas of local community value in the National Planning Policy Framework (NPPF)**
- further welcomes and reiterates its support for the designation of Local Green Spaces (LGS) through the Cheltenham Plan of 16 Local Green Spaces at Swindon Village, Fairview Green, St Mark's, Lynworth Green, Albemarle Orchard Gardens, Colesbourne Road, Harrington Drive, George Readings Way, Henley Road, Newcourt Green, Cheriton Park, Holmer Park and Greatfield Park, Pilgrove Way and the Leckhampton Fields;**
- Recognises that most if not all of these Local Green Spaces have been designated thanks to campaigns fought over many years by local communities, campaigners and residents, Parish Councils and ward councillors;**
- Notes that all LGS sites have been tested through public examination and have been found to meet the criteria in the NPPF and that the Cheltenham Plan Inspector's acceptance of the LGS sites has also been supported by the courts and the period for legal challenge has now passed.**

On that basis, this council declares its intention to defend all the LGS sites in future plan-making processes, whether at JCS, local or neighbourhood level. Should zoning be introduced in any government changes to the planning system, this council will regard LGS sites as being protected areas alongside the Cotswolds Area of Outstanding Natural Beauty and other protected areas.

This council further resolves to contact the Department for Levelling Up, Housing and Communities and our local MPs urging them to protect the Local Green Space designation

The motion was proposed by Cllr. Horwood and seconded by Cllr. Fisher.

In proposing the motion, Cllr. Horwood explained the importance of local green spaces (LGS) as a valuable commodity for simple enjoyment and getting people away from looking at screens all the time. It was a great illustration of inter-party working due to the 2012 coalition national policy framework to protect green spaces. The council had made full use of this policy and it gave proper protection to LGS so local communities did not have to fight to protect their green spaces. He stressed that there should be pride that new homes were being built whilst preserving local green spaces. The motion was brought to Council as there may be changes to the planning system at a national government level. He urged Members to contact the Department for Levelling Up, Housing and Communities to protect green space policy going forward, and reiterated that the motion was a clear declaration that LGS were not up for grabs.

The Mayor moved to debate, where Members made the following points:

- It was not just local green spaces that needed protection, but also local wildlife sites. Hopefully, the 6 local wildlife sites would become part of the Local Cheltenham Plan, as well as a few parks that were not protected.
- LGS were particularly important during lockdown for recreational purposes.
- Members thanked Cllr. Horwood for his work on the subject.
- Concern was raised over Henley Road LGS and its proximity to the West Cheltenham development. This area was important to the existing residents and for new occupiers of the new development.
- Building new homes was important, but there needed to be just as much emphasis on local green spaces. During lockdown these spaces were invaluable to both physical and mental health, especially to those without gardens.
- There was a need to look at the sites that were unprotected and how to protect them.
- Friends groups provided a lot of support at Winston Churchill Gardens and the Honeybourne Line.
- It was important to ensure proper protection for green corridors.
- The land behind the school at Alstone Lane was earmarked for development and it was the Council's responsibility to ensure that the land was not over developed. The same applied to Lansdown North.
- The need to protect local green spaces needed to be balanced with the need for housing.
- Members congratulated the 6 parks which had won Green Flag awards.

Cllr. Fisher then spoke on the motion as seconder. He gave his thanks to Cllr. Horwood and a number of former members for the hard work that they had put in to this issue. Green space was the future, and he hoped that West Cheltenham would have plenty of it as the largest development in Cheltenham in some time.

Cllr Horwood then summed up the points that were made and thanked Members for their input to the debate.

The motion was unanimously approved.

Motion B

Emergency Situation in our Hospitals

Council, in supporting this motion, thanks the hard-working staff of our local NHS trust, and those working more widely in social care in our town, for the ways they have gone above and beyond to care for us in this time of crisis. It laments the dangerous overwork of many staff required to maintain even the current level of care and extended waiting times and calls on the government to provide our trust with the support it needs to provide better care and shorter wait times safely.

Recent reports in national newspapers concerned Gloucestershire Hospitals Trust declaration of a Black Alert, which was declared on 19th September and lasted until 5th October. A Black Alert is used when patients are at serious risk and their safety cannot be guaranteed by the Trust, nor can the Trust provide normal services.

In view of the impact on Cheltenham residents, and those of the wider East Gloucestershire area which CGH serves, of such a lengthy Black Alert, Council is requested to:

Ask the Leader of the Council to write to the Secretary of State, Care Quality Commission and the HOSC outlining Council's concerns, which are:

- 1. Why was the Black Alert not made known to HOSC?**
- 2. Why has the Trust not been open about this with the public?**
- 3. How does the Trust expect to retain staff when it is placing such intolerable pressure in them?**
- 4. How will the Trust retain staff when winter pressures worsen in January and February?**
- 5. How will the Trust support and help the ambulance service?**
- 6. With long term staff retiring, how is the Trust going to recruit more staff?**

Further, that the O&S Committee be requested to convene an emergency meeting with GHT, to raise these matters with the Hospital's Trust Chief Executive and Medical leads.

The motion was proposed by Cllr. Clucas and seconded by Cllr. Payne.

In proposing the motion, Cllr. Clucas stressed the importance of uniting as a council across political divides. The motion related to the Black Alert declared by the ambulance service, and expressed concerns about the NHS Trust's use of resources and the pressures upon it.

The Mayor moved to debate, where Members made the following points:

- The motion drew attention to a significant issue, and this was an appropriate use of the council's scrutiny process. The Chair of Overview & Scrutiny agreed that the committee should hear from the Trust.
- Local issues within the health service were well known and had been of concern for a long time.
- The motion was harshly worded and Members had not been given enough time to scrutinise it in detail.
- A Black Alert was a sign of a dire situation where the safety of patients could not be guaranteed.

The motion was slightly amended to clarify that it was asking the Leader to write to various subjects about the council's concerns, and to clarify that the meeting with the trust would be organised by the O&S committee.

A more significant amendment to the motion was proposed by Cllr. Lewis and seconded by Cllr. Flynn. The amendment was rejected by Members, but it was agreed that one paragraph of the amendment, which thanked those working for the NHS Trust and more widely in social care, lamented the overwork of staff required to maintain even the current level of care, and called on the government to provide the Trust with the support it needed, be incorporated in to the start of the substantive motion.

In seconding the motion, Cllr. Payne suggested that the issues faced by the local Trust had to be structural, at least in part. The council had a responsibility to do all it could to improve the situation. He was satisfied that the amended motion, taking into account the amendment submitted by Cllr. Lewis, covered the whole issue.

Cllr. Clucas thanked Members for their contributions to the debate.

The motion was approved, as amended.

14. ANY OTHER ITEM THE MAYOR DETERMINES AS URGENT AND WHICH REQUIRES A DECISION

None.

15. LOCAL GOVERNMENT ACT 1972 -EXEMPT INFORMATION RESOLVED THAT

in accordance with Section 100A(4) Local Government Act 1972 the public be excluded from the meeting for the remaining agenda items as it is likely that, in view of the nature of the business to be transacted or the nature of the proceedings, if members of the public are present there will be disclosed to them exempt information as defined in paragraph 3, Part (1) Schedule (12A) Local Government Act 1972, namely:

Paragraph 3; Information relating to the financial or business affairs of any particular person (including the authority holding that information)

16. A FINANCIAL MATTER

The Leader introduced the report, which related to an exempt financial matter. Members commented on the report and asked questions, to which the Head of Property, Finance and Assets responded.

The Mayor moved to the vote, where the recommendations were approved.

Steve Harvey
Chairman

**Cheltenham Borough Council
Council – 6 December 2021
Local Council Tax Support Scheme for 2022/23**

Accountable member	Councillor Peter Jeffries, Cabinet Member Finance and Assets
Accountable officer	Jayne Gilpin, Head of Revenues and Benefits
Ward(s) affected	All
Key/Significant Decision	Yes
Executive summary	Each year the council is required to consider and approve its Local Council Tax Support Scheme for working age customers. Consultation has been undertaken in respect of the proposed Council Tax Support Scheme for 2022/23. Council is being asked to adopt this proposed scheme and recommend that Council approves it as the Council's scheme for 2022/23
Recommendations	<p>Cabinet recommends that Council</p> <ol style="list-style-type: none"> 1) Approves the council tax support scheme for 2022/23 for working age customers in Appendix 2 and summarised in Appendix 3 2) gives authority to the Executive Director for Finance and Assets in consultation with the Cabinet Member Finance and Assets to uprate income levels in line with any increase in Welfare Benefits by 21 February 2022, if required

<p>Financial implications</p>	<p>Since 2013/14 the Local Council Tax Support (LCTS) scheme operates in a similar way to discounts, such as for empty properties or single person occupiers. Rather than being accounted for as a benefit cash payment, the council tax base is reduced. Whilst this has no impact for the individual council tax payer, a lower council tax base reduces the tax yield to this Council, Gloucestershire County Council, Gloucestershire Police Authority and town and parish Councils. To offset this impact, the Government paid a cash grant to all local authorities which was 10% less than the funding for the previous council tax benefit scheme. This funding was rolled in to revenue support grant from 2014/15 and has therefore been subject to further cuts.</p> <p>From 2018/19 this council no longer receives a revenue support grant and must fund its share of the cost of the scheme. Moving to the scheme based on income bands reduced the cost of the scheme by over £0.5m in 2019/20.</p> <p>As detailed in the report the caseload and cost of the working age council tax support scheme has increased significantly due to the Coronavirus pandemic. Some of the additional cost was offset by the hardship fund in 2020/21. In 2021/22 Government has provided a one off Local Council Tax Support Scheme Grant to billing and precepting authorities to offset lost revenue due to the reduced tax base.</p> <p>Although the caseload is reducing it is likely to remain above pre-pandemic levels in to 2022/23. At this point there is no indication that the Government will provide further financial support to compensate for a reduced tax base.</p> <p>The proposal to continue with the scheme and make no changes for 2022/23 will ensure that the same level of support is provided.</p> <p>Contact officer: Paul.jones@cheltenham.gov.uk, 01242 264365</p>
<p>Legal implications</p>	<p>The Welfare Reform Act 2012 abolished council tax benefit and instead required each authority to design a scheme specifying the reductions which are to apply to amounts of council tax.</p> <p>The Local Government Tax Support 'LCTS' scheme is required under Section 13A of the Local Government Finance Act 1992 ("the Act") (updated in 2012). The Act states that for each financial year, councils must consider whether to revise their LCTS scheme or replace it with another scheme. The prescribed regulations set out the matters that must be included in such a scheme. Before making any changes, under Section 40 of the Act, the Council must, in the following order:</p> <ol style="list-style-type: none"> 1. consult with any major precepting authorities 2. publish the draft scheme 3. consult other parties likely to have an interest in the scheme <p>If the Council does not make/revise a LCTS scheme by the prescribed deadline, a default scheme will be imposed on the Council which will be effective from April 2022.</p> <p>Contact officer: One Legal – legalservices@onelegal.org.uk</p>

HR implications (including learning and organisational development)	There are none associated with this report
Key risks	See appendix 1
Corporate and community plan Implications	The proposals in this report help maintain financial sustainability in the light of ongoing reductions in income whilst ensuring we continue to protect the most vulnerable individuals and families by providing 100% support to those on the lowest income and through the Discretionary Hardship Scheme
Environmental and climate change implications	None
Property/Asset Implications	There is nothing in this report which impacts on Council properties

1. Background

- 1.1** Since 2013 the Council has been required to establish a Local Council Tax Support Scheme to help working age people on a low income pay their council tax. This scheme replaced the national Council Tax Benefit Scheme. Each year the Council has to decide whether to make changes to its scheme for the forthcoming financial year.
- 1.2** The Council is also required to administer, but cannot alter, the national council tax support scheme for pension age customers.
- 1.3** The local council tax support scheme works in a similar way to other council tax discounts, the tax base is reduced meaning the cost is met by this council, Gloucestershire County Council, Gloucestershire Police Authority and the parish councils in proportion to the share of the council tax.
- 1.4** The local council tax support scheme for working age people from 2013/14 to 2018/19 in Cheltenham continued to mirror the previous council tax benefit scheme whilst the majority of Councils had reduced support.
- 1.5** A local council tax support scheme based on five income bands was introduced in 2019/20 with the highest band providing support at 100% of the council tax liability. Support then reduces to 80%, 60%, 40% and 20% as household income increases.

2. Current Local Council Tax Support Scheme

- 2.1** The scheme based on income bands reduced the overall cost by over £0.5 million in 2019/20 whilst continuing to provide 100% support to the most vulnerable residents.
- 2.2** The number of working age council tax support recipients and amount awarded increased during 2020/21 and this continued in to 2021/22 due to the impact of the Coronavirus pandemic.
- 2.3** On 1st March 2020 the number of working age recipients was 3,984 and the amount awarded was £3.3 million. This increased to 4,988 recipients and nearly £4.7 million being awarded in April 2021. An increase of over 25%.
- 2.4** In 2020/21 the hardship fund offset some of the additional cost of council tax support. In 2021/22 a one off Local Council Tax Support Grant of £163,000 has been received in recognition of the increased council tax support caseload and therefore lower tax base.
- 2.5** Since July 2021 the council tax support caseload has slowly started to reduce. The number of working age recipients at Mid-October is 4,848 and the amount being awarded was just over £4.5 million.

3. 2022/23 Local Council Tax Support Scheme

- 3.1** The proposed scheme, as summarised in appendix 3, continues to be based on five income bands with the highest band providing support at 100% of the council tax liability, then reducing to 80%, 60%, 40% and 20% as household income increases.
- 3.2** No changes are being proposed to the scheme in 2022/23. This will ensure the most vulnerable individuals and families continue to receive the same level of support.
- 3.3** Although the number working age people receiving council tax support is now reducing it is anticipated that it will continue to reduce slowly. The caseload in 2022/23 is expected to remain higher than at pre-pandemic levels.

- 3.4 It is not known at this stage whether the Government will provide any financial support in recognition of the reduced tax base as a result of the higher council tax support caseload.
- 3.5 The additional £20 per week Universal Credit and Working Tax Credit payment ended on 6 October 2021. It seems unlikely that the Government will re-introduce additional payments for 2022/23. However, so that any unexpected increase in welfare benefits can be accounted for in the scheme for 2022/23 authority will be sought from Council for the Executive Director for Finance and Assets, in consultation with the Cabinet Member Finance and Assets, to apply an increase to the income levels.
- 3.6 Adopting the proposed scheme will ensure that the most vulnerable residents continue to receive 100% council tax support.
- 3.7 A Community Impact Assessment (CIA) for the proposed scheme is in appendix 5

4. Consultation

- 4.1 A consultation exercise was undertaken between 6 September and 15 October 2021 seeking views on whether the Council should continue to ensure that the most vulnerable residents receive 100% support. Details of the consultation results are in appendix 4.
- 4.2 The consultation attracted 48 responses. From the 48 respondents, 32 (67%) either agreed or strongly agreed that 100% support should continue, 4 (6%) were neutral and 13 (27%) either disagreed or strongly disagreed to continue with 100% support.
- 4.3 From the total number of 48 recipients, just 8 (17%) were receiving council tax support themselves. The remaining 40 (83%) were not receiving council tax support but overall still favoured continuing to provide 100% support to the most vulnerable residents.

5. Discretionary Hardship Relief Scheme

- 5.1 The discretionary hardship relief scheme will continue to be available to support customers with exceptional circumstances and/or financial hardship.

6. Alternative options considered

- 6.1 None.

7. Performance management – monitoring and review

- 7.1 The proposed scheme will be monitored closely by officers and will be reviewed before developing the scheme for 2023/24

Report author	Contact officer: Jayne Gilpin, Head of Revenues and Benefits Jayne.gilpin@cheltenham.gov.uk, 01242 264323
Appendices	<ol style="list-style-type: none"> 1. Risk Assessment 2. Draft scheme conditions for 2022/23 3. Summary of draft scheme 4. Consultation analysis and responses 5. Community impact assessment
Background information	<ol style="list-style-type: none"> 1. The Local Government Finance Act 1992, amended by the Local Government Finance Act 2012 http://www.legislation.gov.uk/ukpga/2012/17/contents 2. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 http://www.legislation.gov.uk/uksi/2012/2885/contents/made 3. The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 http://www.legislation.gov.uk/uksi/2017/1305/pdfs/uksi_20171305_en.pdf

The risk				Original risk score (impact x likelihood)			Managing risk				
Risk ref.	Risk description	Risk Owner	Date raised	Impact 1-5	Likelihood 1-6	Score	Control	Action	Deadline	Responsible officer	Transferred to risk register
1	If a working age council tax support scheme is not approved it will not meet the legal requirements to have a scheme in place by 11 March 2022.	Jayne Gilpin	01/11/2021	2	1	2	Accept	Cabinet then Council approves the report recommendations	06/12/21	Jayne Gilpin	
2	If the caseload does not reduce and the Government does not provide funding to compensate for the reduced tax base the cost, proportionate to the share of the council tax will fall to the Council			2	3	6	Accept	Monitor council tax support and tax base on a monthly basis. Review local council tax support scheme in advance of 2023/24		Jayne Gilpin	
3											
Explanatory notes Impact – an assessment of the impact if the risk occurs on a scale of 1-5 (1 being least impact and 5 being major or critical) Likelihood – how likely is it that the risk will occur on a scale of 1-6 (1 being almost impossible, 2 is very low, 3 is low, 4 significant, 5 high and 6 a very high probability) Control - Either: Reduce / Accept / Transfer to 3rd party / Close											

Guidance

Types of risks could include the following:

- Potential reputation risks from the decision in terms of bad publicity, impact on the community or on partners;

- Financial risks associated with the decision;
- Political risks that the decision might not have cross-party support;
- Environmental risks associated with the decision;
- Potential adverse equality impacts from the decision;
- Capacity risks in terms of the ability of the organisation to ensure the effective delivery of the decision
- Legal risks arising from the decision

Remember to highlight risks which may impact on the strategy and actions which are being followed to deliver the objectives, so that members can identify the need to review objectives, options and decisions on a timely basis should these risks arise.

Risk ref

If the risk is already recorded, note either the corporate risk register or TEN reference

Risk Description

Please use “If xx happens then xx will be the consequence” (cause and effect). For example “If the council’s business continuity planning does not deliver effective responses to the predicted flu pandemic then council services will be significantly impacted.”

Risk owner

Please identify the lead officer who has identified the risk and will be responsible for it.

Risk score

Impact on a scale from 1 to 5 multiplied by likelihood on a scale from 1 to 6. Please see risk [scorecard](#) for more information on how to score a risk

Control

Either: Reduce / Accept / Transfer to 3rd party / Close

Action

There are usually things the council can do to reduce either the likelihood or impact of the risk. Controls may already be in place, such as budget monitoring or new controls or actions may also be needed.

Responsible officer

Please identify the lead officer who will be responsible for the action to control the risk.

For further guidance, please refer to the [risk management policy](#)

Transferred to risk register

Please ensure that the risk is transferred to a live risk register. This could be a team, divisional or corporate risk register depending on the nature of the risk and what level of objective it is impacting on

Cheltenham Borough Council

Local council tax support scheme for working age customers
S13A and Schedule 1A of the Local Government Finance Act 1992

2022/23

Section 1 (Council tax support scheme)

1. Introduction to the council tax support banded income scheme

Sections 2-8 (Definitions and interpretation)

2. Interpretation – an explanation of the terms used within this scheme
3. Definition of non-dependant
4. Requirement to provide a National Insurance number
5. Persons who have attained the qualifying age for state pension credit or who are of working age and who have a partner who has attained the qualifying age for state pension credit
6. Remunerative work
7. Persons subject to immigration control – excluded from claiming under this scheme
8. Temporary absence (period of absence)

Section 9-11 (The family for council tax support purposes)

9. Membership of a family
10. Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person
11. Circumstances in which a child or young person is to be treated as being or not being a member of the household

Section 12-29 & Schedules 1 & 2 (Definition and treatment of income for council tax support)

12. Calculation of income and capital of members of applicant's family and of a polygamous marriage
13. Circumstances in which the capital and income of a non-dependant is to be treated as applicant's
14. Calculation of income on a weekly basis
15. Treatment of child care charges
16. Average weekly earnings of employed earners
17. Average weekly earnings of self-employed earners
18. Average weekly income other than earnings
19. Calculation of average weekly income from tax credits
20. Calculation of weekly income
21. Disregard of changes in tax, contributions, etc.
22. Earnings of employed earners
23. Calculation of net earnings of employed earners
24. Earnings of self-employed earners

25. Calculation of net profit of self-employed earners
26. Deduction of tax and contributions of self-employed earners
27. Calculation of income other than earnings
28. Capital treated as income
29. Notional income

Sections 30-39 & Schedule 4 (Definition and the treatment of capital for council tax support)

30. Capital limit
31. Calculation of capital
32. Disregard of capital of child and young person
33. Income treated as capital
34. Calculation of capital in the United Kingdom
35. Calculation of capital outside the United Kingdom
36. Notional capital
37. Diminishing notional capital rule
38. Capital jointly held
39. Calculation of tariff income from capital

Section 40-53 (Definition and the treatment of students for council tax support)

40. Student related definitions
41. Treatment of students
42. Students who are excluded from entitlement to council tax support
43. Calculation of grant income
44. Calculation of covenant income where a contribution is assessed
45. Covenant income where no grant income or no contribution is assessed
46. Student Covenant Income and Grant Income – non disregard
47. Other amounts to be disregarded
48. Treatment of student loans
49. Treatment of fee loans and treatment of payments from access funds
50. Disregard of contribution
51. Further disregard of student's income
52. Income treated as capital

53. Disregard of changes occurring during summer vacation

Sections 54-65 (The calculation and amount of council tax support)

54. Maximum council tax support

55. Non-dependant deductions

56. Extended support

57. Duration of extended support period

58. Amount of extended support

59. Extended support – movers

60. Relationship between extended support and entitlement to council tax support under the general conditions of entitlement

61. Extended support (qualifying contributory benefits)

62. Duration of extended support period (qualifying contributory benefits)

63. Amount of extended support (qualifying contributory benefits)

64. Extended support (qualifying contributory benefits) – movers

65. Relationship between extended support (qualifying contributory benefits) and entitlement to council tax support under the general conditions of entitlement

Sections 66-67 (Dates on which entitlement and changes of circumstances are to take effect)

66. Date on which entitlement is to begin.

67. Date on which change of circumstances is to take effect.

Sections 68-75 (Claiming and the treatment of claims for council tax support)

68. Making an application

69. Procedure by which a person may apply for a reduction under the authority's scheme

70. Date on which an application is made

71. Submission of evidence electronically

72. Use of telephone provided evidence

73. Information and evidence

74. Amendment and withdrawal of application

75. Duty to notify changes of circumstances

Sections 76-83 (Decisions, decision notices and awards of council tax support)

76. Decisions by the authority

77. Notification of decision

- 78. Time and manner of granting council tax support
- 79. Persons to whom support is to be paid
- 80. Shortfall in support
- 81. Payment on the death of the person entitled
- 82. Offsetting
- 83. Payment where there is joint and several liability

Sections 84-87 (Collection, holding and forwarding of information for council tax support)

- 84. Use of information from and to the Department for Work and Pensions (DWP) and Her Majesty's Revenue and Customs (HMRC)
- 85. Collection of information
- 86. Recording and holding information
- 87. Forwarding of information

Sections 88-91 (Revisions, written statements, termination of council tax support)

- 88. Persons affected by decisions
- 89. Revisions of decisions
- 90. Written statements
- 91. Terminations

Section 92 (Appeals against the authority's decisions)

- 92. Procedure by which a person may make an appeal against certain decisions of the authority

Section 93 (Procedure for applying for a discretionary reduction)

- 93. Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act

Section 94-100 (Electronic Communication)

- 94. Interpretation.
- 95. Conditions for the use of electronic communication
- 96. Use of intermediaries
- 97. Effect of delivering information by means of electronic communication
- 98. Proof of identity of sender or recipient of information
- 99. Proof of delivery of information
- 100. Proof of content of information

Section 101 (Counter Fraud and Compliance)

Schedule 1

Sums to be disregarded in the calculation of earnings

Schedule 2

Sums to be disregarded in the calculation of income other than earnings

Schedule 3

Disabled child additional disregard

Schedule 4

Capital to be disregarded

Section 1

Details of support to be given to working age customers for the financial year 2022/23

1.0 Introduction to the council tax support scheme

1.1 The following scheme has been adopted by the Council on xx December 2021 in respect of the period 1st April 2022 – 31st March 2023.

1.2 This document details how the scheme will operate for working age customers and, in accordance with Section 13A of the Local Government Finance Act 1992, specifies who will be entitled to a reduction under the scheme, Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 and the Local Government Finance Act 1992 (as amended) and is effective from 1 April 2019 for a period of one financial year.

1.3 The scheme in respect of pension age applicants is defined by Central Government within the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 and the Local Government Finance Act 1992 (as amended).

The Council has **no** discretion in relation to the calculation of council tax support in respect of the pension age scheme other than the full disregard of war pension and war disablement pension and it is designed to provide broadly the same level of support provided within the previous (Council Tax Benefit) scheme.

1.4 Full details of the working age scheme of the authority are contained within this document from section 2 onwards. The authority is required to specify a scheme for working age and therefore this scheme only applies to a person who;

- a. has not attained the qualifying age for state pension credit; or
- b. has attained the qualifying age for state pension credit and he/she or their partner, is a person on income support, on an income-based job seekers allowance, or on an income-related employment and support allowance.

1.5 The scheme shall not apply to any applicant who is subject to immigration control under Section 115 of the Immigration and Asylum Act 1999 and non-economically active EEA nationals.

1.6 To obtain support the individual (or partner) must:

- a. have not attained the qualifying age for state pension credit;
- b. be liable to pay council tax in respect of a dwelling in which he is solely or mainly resident;
- c. is not deemed to be absent from the dwelling;
- d. not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme;
- e. be somebody in respect of whom a maximum council tax reduction amount can be calculated;
- f. not have capital above £6,000;
- g. be a person in respect of whom a day in which s/he is liable to pay council tax falls within a week in respect of which the person's income falls into one of the income bands or the applicant or partner is in receipt of Income Support, Jobseekers Allowance (income based) or Employment and Support Allowance (income related); and
- h. have made a valid application for support.

1.7 Applicants entitled to a maximum reduction under this scheme fall into the income band 1 percentage reduction less any non-dependant deductions. Applicants who fall into income band 1 are:

- a. applicants whose calculated weekly income, in accordance with this scheme, is within the income range for income band 1; or
- b. an applicant is in receipt of either;
 - (i) Income Support
 - (ii) Job Seeker's Allowance (Income Based)
 - (iii) Employment and Support Allowance (Income Related)

1.8 Any award of council tax support will be applied to the annual liability after any discounts and non-dependant deductions have been applied. The annual liability will be restricted to a council tax band E if the applicant lives in a property that has either a council tax band F, G or H. The reduction applied will be equal to a percentage of the liability. The percentage of support will be based on the income of the applicant and partner(s) according to the specified income bands.

1.9 The income bands are numbered 1 to 5 and apply to the income range and related percentage reduction. The income range is the combined income of the applicant and their partner(s). Where the combined weekly income falls on or within a range, then the related council tax support percentage is applied against the net annual liability calculated in 1.8 above. The income bands are:

Income Band	Single person	Couple	Lone parent with children	Couple with children	Maximum percentage entitlement
	Income £				
Band 1	000.00 to 098	000.00 to 140	000.00 to 175	000.00 to 230	100%
Band 2	098.01 to 125	140.01 to 175	175.01 to 200	230.01 to 280	80%
Band 3	125.01 to 150	175.01 to 230	200.01 to 250	280.01 to 330	60%
Band 4	150.01 to 175	230.01 to 280	250.01 to 305	330.01 to 380	40%
Band 5	175.01 to 200	280.01 to 330	305.01 to 355	380.01 to 435	20%

1.10 These income bands will apply unless the Government makes fundamental changes to welfare benefits, including Universal Credit, in the year 2022-23. If a high inflationary increase is applied to welfare benefits, the values above may need to be uprated to ensure that those applicants who the Council aims to provide 100% support to, still receive this full support during 2022-23.

1.11 If the Government announce increases to welfare benefits in year, after the council tax support scheme has been approved, the Council reserves the right to be able to disregard these increases in income to ensure that applicants continue to receive the intended level of support.

Sections 2-8

Definitions and interpretation

2.0 **Interpretation – an explanation of the terms used within this scheme**

2.1 In this scheme-

‘the Act’ means the Social Security Contributions and Benefits Act 1992;

‘the Administration Act’ means the Social Security Administration Act 1992;

‘the 1973 Act’ means of Employment and Training Act 1992;

‘the 1992 Act’ means the Local Government Act 1992;
‘the 2000 Act’ means the Electronic Communications Act 2000;

‘Abbeyfield Home’ means an establishment run by the Abbeyfield Society including all bodies corporate or incorporate which are affiliated to that Society;

‘adoption leave’ means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996;

‘an AFIP’ means an armed forces independence payment payable in accordance with an armed and reserve forces compensation scheme established under section 1(2) of the Armed Forces (Pensions and Compensation) Act 2004;

‘applicant’ means a person who the authority designates as able to claim council tax support – for the purposes of this scheme all references are in the masculine gender but apply equally to male and female;

‘application’ means an application for a reduction under this scheme;

‘appropriate DWP office’ means an office of the Department for Work and Pensions dealing with state pension credit or office which is normally open to the public for the receipt of claims for income support, a job seeker’s allowance or an employment and support allowance;

‘assessment period’ means such period as is prescribed in sections 19 to 21 over which income falls to be calculated;

‘attendance allowance’ means-

- (a) an attendance allowance under Part 3 of the Act;
- (b) an increase of disablement pension under section 104 or 105 of the Act;
- (c) a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the Act;
- (d) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the Act;
- (e) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983 or any analogous payment; or
- (f) any payment based on need for attendance which is paid as part of a war disablement pension;

‘the authority’ means a billing authority in relation to whose area this scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;

‘basic 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);

‘the Caxton Foundation’ means the charitable trust of that name established on 28 March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions;

‘child’ means a person under the age of 16;

‘child benefit’ has the meaning given by section 141 of SCCBA;

‘the Children Order’ means the Children (Northern Ireland) Order 1995;

‘child tax credit’ means a child tax credit under section 8 of the Tax Credits Act 2002;

‘claim’ means a claim for council tax support;

‘close relative’ means a parent, parent-in-law, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister, or any of the preceding persons is one member of a couple, the other member of that couple;

‘concessional payment’ means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act are charged;

‘contributory employment and support allowance’ means an allowance under Part 1 of the Welfare Reform Act 2007(d) as amended by the provisions of schedule 3, and part 1 of the schedule 14, to the welfare reform Act 2012 9e) that remove references to an income-related allowance and a contributory allowance under part 1 of the welfare Reform act 2007 as that part has effect apart from the provisions”

‘converted employment and support allowance’ means an employment and support allowance which is not income-related and to which a person is entitled as a result of a conversion decision within the meaning of the Employment and Support Allowance (Existing Awards) Regulations 2008;

‘council tax support scheme’ has the same meaning as **‘council tax reduction or reduction’**

‘council tax support’ means council tax reduction as defined by S13a Local Government Finance Act 1992 (as amended);

‘couple’ means;

- (a) a man and a woman who are married to each other and are members of the same household;
- (b) a man and a woman who are not married to each other but are living together as husband and wife;
- (c) two people of the same sex who are civil partners of each other and are members of the same household; or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners;

Two people of the same sex are to be treated as living together as if they were civil partners if, and only if, they would be treated as living together as husband and wife were they of opposite sexes;

‘date of claim’ means the date on which the application or claim is made, or treated as made, for the purposes of this scheme

‘designated authority’ means any of the following;

the local authority; or a person providing services to, or authorised to exercise any function of, any such authority;

‘designated office’ means the office designated by the authority for the receipt of claims for council tax support;

- (a) by notice upon or with a form approved by it for the purposes of claiming council tax support; or
- (b) by reference upon or with such a form to some other document available from it and sent by electronic means or otherwise on application; or
- (c) by any combination of the provisions set out in sub-paragraphs (a) and (b) above;

‘disability living allowance’ means a disability living allowance under section 71 of the Act;

‘dwelling’ has the same meaning in section 3 or 72 of the 1992 Act;

‘earnings’ has the meaning prescribed in section 25 or, as the case may be, 27;

‘the Eileen Trust’ means the charitable trust of that name established on 29 March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

‘electronic communication’ has the meaning as in section 15(1) of the Electronic Communications Act 2000;

‘employed earner’ is to be construed in accordance with section 2(1)(a) of the Act and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or maternity pay;

‘Employment and Support Allowance Regulations’ means the Employment and Support Allowance Regulations 2008;

‘Employment and Support Allowance (Existing Awards) Regulations’ means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) Existing Awards) Regulations 2010;

‘the Employment, Skills and Enterprise Scheme’ means a scheme under section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes, etc) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist applicants to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search);

‘employment zone’ means an area within Great Britain designated for the purposes of section 60 of the Welfare Reform and Pensions Act 1999 and an **‘employment zone programme’** means a programme established for such an area or areas designed to assist applicants for a job seeker’s allowance to obtain sustainable employment;

‘employment zone contractor’ means a person who is undertaking the provision of facilities in respect of an employment zone programme on behalf of the Secretary of State for Work and Pensions;

‘enactment’ includes an enactment comprised in, or in an instrument made under, an Act of the Scottish Parliament;

‘extended support’ means a payment of council tax support payable pursuant to section 60;

‘extended support period’ means the period for which an extended support is payable in accordance with section 60A or 61A of this scheme;

‘extended support (qualifying contributory benefits)’ means a payment of council tax support payable pursuant to section 61;

‘family’ has the meaning assigned to it by section 137(1) of the Act and Section 9 of this scheme;

‘a guaranteed income payment’ means a payment made under article 15(1)(c) (injury benefits) or (29)(1)(a) (death benefits) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011;

‘he, him, his’ also refers to the feminine within this scheme

‘housing benefit’ means housing benefit under Part 7 of the Act; **‘the Housing Benefit Regulations’** means the Housing Benefit Regulations 2006;

‘Immigration and Asylum Act’ means the Immigration and Asylum Act 1999;

‘income band’ is the number allocated to the income range and related percentage;

‘an income-based jobseeker’s allowance’ and **‘a joint-claim jobseeker’s allowance’** have the meanings given by section 1(4) of the Jobseekers Act 1995;

‘income-related employment and support allowance’ means an income-related allowance under Part 1 of the Welfare Reform Act 2007;

‘Income Support Regulations’ means the Income Support (General) Regulations 1987(a);

‘the Independent Living Fund (2006)’ means the trust of that name established by a deed dated 10 April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;

‘invalid carriage or other vehicle’ means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

‘Jobseekers Act’ means the Jobseekers Act 1995; **‘Jobseeker’s Allowance Regulations’** means Jobseeker’s Allowance Regulations 1996;

‘limited capability for work’ has the meaning given in section 1(4) of the Welfare Reform Act;

‘limited capability for work-related activity’ has the meaning given in 2(5) of the Welfare Reform Act 2007;

‘the London Bombing Relief Charitable Fund’ means the company limited by guarantee (number 5505072), and registered charity of that name established on 11 July 2005 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7 July 2005;

‘lone parent’ means a person who has no partner and who is responsible for a member of the same household as a child or young person;

‘the Macfarlane (Special Payments) Trust’ means the trust of that name, established on 29 January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

‘the Macfarlane (Special Payments) (No2) Trust’ means the trust of that name, established on 3 May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;

‘the Macfarlane Trust’ means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

‘main phase employment and support allowance’ means an employment and support allowance where the calculation of the amount payable in respect of the applicant includes a component under section 2(1)(b) or 4(2)(b) of the Welfare Reform Act 2007 except in Part 1 of Schedule 1;

‘the Mandatory Work Activity Scheme’ means a scheme within section 17A (schemes for assisting persons to obtain employment; ‘work for your benefit’ schemes, etc) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to provide work or work related activity for up to 30 hours per week over a period of four consecutive weeks with a view to assisting applicants to improve their prospect of obtaining employment;

‘maternity leave’ means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996;

‘member of a couple’ means a member of a married or unmarried couple;

‘MFET Limited’ means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products;

‘mobility supplement’ means a supplement to which paragraph 9 of Schedule 4 refers;

‘net earnings’ means such earnings as are calculated in accordance with section 26;

‘net profit’ means such profit as is calculated in accordance with section 28;

‘new dwelling’ means, for the purposes of the definition of ‘second authority’ and sections 60C, and 61C the dwelling to which a applicant has ... about to move, in which the applicant is or will be resident;

‘non-dependant’ has the meaning prescribed in section 3;

‘non-dependant deduction’ means a deduction that is to be made under section 55;

‘occasional assistance’ means any payment or provision made by a local authority, the Welsh Ministers or the Scottish Ministers for the purposes of;

- (a) meeting, or helping to meet an immediate short-term need;
 - (i) arising out of an exceptional event or exceptional circumstances, or
 - (ii) that needs to be met to avoid a risk to the well-being of an individual, and
- (b) enabling qualifying individuals to establish or maintain a settled home, and-
 - (i) ‘local authority’ has the meaning given by section 270(1) of the Local Government Act 1972; and
 - (ii) ‘qualifying individuals’ means individuals who have been, or without the assistance might otherwise be:
 - (aa) in prison, hospital, an establishment providing residential care or other institution, or;
 - (bb) homeless or otherwise living an unsettled way of life; and ‘local authority’ means a local authority in England within the meaning of the Local Government Act 1972;

‘occupational pension’ means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;

‘occupational pension scheme’ has the same meaning as in section 1 of the Pension Schemes Act 1993

‘partner’ in relation to a person, means

- (a) where that person is a member of a couple, the other member of that couple;
- (b) subject to paragraph (c), where that person is polygamously married to two or more members of his household, any such member to whom he is married; or
- (c) where that person is polygamously married and has an award of Universal Credit with the other party to the earliest marriage that still subsists, that other party to the earliest marriage;

‘paternity leave’ means a period of absence from work on leave by virtue of section 80A or 80B of the Employment Rights Act 1996;

‘payment’ includes part of a payment;

‘pensionable age’ has the meaning given by the rules in paragraph 1 of Schedule 4 to the Pensions Act 1995;

‘pension fund holder’ means with respect to a personal pension scheme or an occupational pension scheme, the trustees, managers or scheme administrators, as the case may be, of the scheme concerned;

‘pensioner’ a person who has attained the age at which pension credit can be claimed;

‘person affected’ shall be construed as a person to whom the authority decides is affected by any decision made by the council;

‘personal independence payment’ has the meaning given by Part 4 of the Welfare Reform Act 2012;

‘person treated as not being in Great Britain’ has the meaning given by section 7;

‘personal pension scheme’ means-

- a. a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993;

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- b. an annuity contractor trust scheme under section 20 or 21 of the Income and Corporation Taxes Act 1988 or a subordinated contract within the meaning of section 622(3) or that Act which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 of the Finance Act 2004;
 - c. a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;

‘policy of life insurance’ means any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life;

‘polygamous marriage’ means a marriage to which section 133(1) of the Act refers namely;

- (a) a person is a husband or wife by virtue of a marriage entered into under a law which permits polygamy; and
- (b) either a party to the marriage has for the time being any spouse additional to the party.

‘public authority’ includes any person certain of whose functions are functions of a public nature;

‘qualifying contributory benefit’ means’

- (a) severe disablement allowance;
- (b) incapacity benefit;
- (c) contributory employment and support allowance;

‘qualifying course’ means a qualifying course as defined for the purposes of Parts 2 and 4 of the Job Seeker’s Allowance Regulations 1996;

‘qualifying income-related benefit’ means

- (a) income support;
- (b) income-based job seeker’s allowance;
- (c) income-related employment and support allowance;

‘qualifying person’ means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

‘reduction week’ means a period of seven consecutive days beginning with a Monday and ending with a Sunday;

‘relative’ means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece;

‘relevant authority’ means an authority administering council tax reduction;

‘relevant week’ In relation to any particular day, means the week within which the day in question falls;

‘remunerative work’ has the meaning prescribed in section 6;

‘rent’ means ‘eligible rent’ to which regulation 12 of the Housing Benefit Regulations refers less any deductions in respect of non-dependants which fall to be made under regulation 74 (non-dependant deductions) of those Regulations;

‘self-employed earner’ is to be construed in accordance with section 2(1)(b) of the Act;

‘self-employment route’ means assistance in pursuing self-employed earner’s employment whilst participating in-

- (a) an employment zone programme;
- (b) a programme provided or other arrangements made pursuant to section 2 of the 1973 Act (functions of the Secretary of State) or section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc); or

‘Service user’ means an applicant participating as a service user are to –

(a) a person who is being consulted by or on behalf of-

- (1) a body which has a statutory duty to provide services in the field of health, social care or social housing; or
- (2) a body which conducts research or undertakes monitoring for the purpose of planning or improving such services

in their capacity as a user, potential user, carer of a user or person otherwise affected by the provision of those services; or

(b) the carer of a person consulted as described in sub-paragraph (a) where the carer is not being consulted as described in that sub-paragraph”

‘the Skipton Fund’ means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25 march 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme’s provisions.

‘State Pension Credit Act’ means the State Pension Credit Act 2002;

‘student’ has the meaning prescribed in section 43;

‘subsistence allowance’ means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

‘support or reduction week’ means a period of 7 consecutive days commencing upon a Monday and ending on a Sunday;

‘the Tax Credits Act’ means the Tax Credits Act 2002;

‘tax year’ means a period beginning with 6 April in one year and ending with 5 April in the next;

‘training allowance’ means an allowance (whether by way of periodical grants or otherwise) payable-

- (a) out of public funds by a Government department or by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Young People’s Learning Agency for England, the Chief Executive of Skills Funding or Welsh Ministers;
- (b) to a person for his maintenance or in respect of a member of his family; and
- (c) for the period, or part of the period, during which he is following a course of training or instruction provided by, or in pursuance of arrangements made with, the department or approved by the department in relation to him or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers.

It does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that he is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act or is training as a teacher;

‘the Trusts’ means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No 2) Trust;

‘Universal Credit’ means any payment of Universal Credit payable under the Welfare Reform Act 2012;

‘war disablement pension’ means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003;

‘war pension’ means a war disablement pension, a war widow’s pension or a war widower’s pension;

war widow's pension' means any pension or allowance payable to a woman as a widow under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

war widower's pension' means any pension or allowance payable to a man as a widower or to a surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

'week' means a period of seven days beginning with a Monday;

'Working Tax Credit Regulations' means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002; and

'young person' has the meaning prescribed in section 9(1) and in section 142 of the SSCBA.

2.2 In this scheme, references to an applicant occupying a dwelling or premises as his home shall be construed in accordance with regulation 7 of the Housing Benefit Regulations 2006.

2.3 In this scheme, where an amount is to be rounded to the nearest penny, a fraction of a penny shall be disregarded if it is less than half a penny and shall otherwise be treated as a whole penny.

2.4 For the purpose of this scheme, a person is on an income-based jobseeker's allowance on any day in respect of which an income-based jobseeker's allowance is payable to him and on any day;

- (a) in respect of which he satisfies the conditions for entitlement to an income-based jobseeker's allowance but where the allowance is not paid in accordance with regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of the Jobseekers Act (circumstances in which a jobseeker's allowance is not payable); or
- (b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income-based jobseeker's allowance is payable to him or would be payable to him but for regulation 27A of the Jobseeker's Allowance Regulations or section 19 or 20A or regulations made under section 17A of that Act;
- (c) in respect of which he is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker's allowance is payable in respect of that couple as a consequence of either member of that couple being subject to sanctions for the purposes of section 20A of that Act;
- (d) in respect of which an income-based jobseeker's allowance or a joint-claim jobseeker's allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions).

2.5 For the purposes of this scheme, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to him and on any day;

- (a) in respect of which he satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid in accordance with section 18 of the Welfare Reform Act disqualification; or
- (b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to him or would be payable to him but for section 18 of that Act.

2.6 For the purposes of this scheme, two persons shall be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.

2.7 In this scheme, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit).

3.0 Definition of non-dependant

- 3.1 In this scheme, 'non dependant' means any person (except someone to whom section 3.2 applies, who normally resides with an applicant or with whom an applicant normally resides).
- 3.2 This paragraph applies to;
- a. any member of the applicant's family;
 - b. if the applicant is polygamously married, any partner of his and any child or young person who is a member of his household and for whom he or one of his partners is responsible;
 - c. a child or young person who is living with the applicant but who is not a member of his household by virtue of section 11 (membership of the same household);
 - d. subject to section 3.3, any person who, with the applicant, is jointly and severally liable to pay council tax in respect of a dwelling for any day under sections 6, 7 or 75 of the 1992 Act (persons liable to pay council tax);
 - e. subject to section 3.3, any person who is liable to make payments on a commercial basis to the applicant or the applicant's partner in respect of the occupation of the dwelling;
 - f. a person who lives with the applicant in order to care for him or a partner of his and who is engaged by a charitable or voluntary organisation which makes a charge to the applicant or his partner for the services provided by that person.
- 3.3 Excepting persons to whom section 3.2 a) to c) and f) refer, a person to whom any of the following subparagraphs applies shall be a non-dependant-
- a. a person who resides with the person to whom he is liable to make payments in respect of the dwelling and either;
 - i. that person is a close relative of his or her partner, or
 - ii. the tenancy or other agreement between them is other than on a commercial basis;
 - b. a person whose liability to make payments in respect of the dwelling appears to the authority to have been created to take advantage of the council tax support scheme except someone who was, for any period within the eight weeks prior to the creation of the agreement giving rise to the liability to make such payments, otherwise liable to make payments of rent in respect of the same dwelling;
 - c. a person who becomes jointly and severally liable with the applicant for council tax in respect of a dwelling who was, at any time during the period of eight weeks prior to his becoming so liable, a non-dependant of one or more of the other residents in that dwelling who are so liable for the tax, unless the authority is satisfied that the change giving rise to the new liability was not made to take advantage of the support scheme.
- 4.0 Requirement to provide a National Insurance number**
- 4.1 No person shall be entitled to support unless the criteria below in 4.2 is satisfied in relation both to the person making the claim and to any other person in respect of whom he is claiming support.
- 4.2 This subsection is satisfied in relation to a person if-
- a. the claim for support is accompanied by;
 - i a statement of the person's national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - ii information or evidence enabling the national insurance number that has been allocated to the person to be ascertained; or
 - b. the person makes an application for a national insurance number to be allocated to him which is accompanied by information or evidence enabling such a number to be so allocated and the application for reduction is accompanied by evidence of the application and information to enable it to be allocated.
- 4.3 Section 4.2 shall not apply-
- a. in the case of a child or young person in respect of whom council tax support is claimed;
 - b. to a person who;
 - i. is a person in respect of whom a claim for council tax support is made;

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- ii. is subject to immigration control, meaning of section 115(9)(a) of the Immigration and Asylum Act; and
 - a. has not previously been allocated a national insurance number.

5.0 Persons who have attained the qualifying age for state pension credit or who are of working age and who have a partner who has attained the qualifying age for state pension credit

5.1 This scheme for working age applicants still applies to a person in relation to any person if he, or if he has a partner, his partner, has attained the qualifying age for state pension credit.

5.2 This scheme applies to a person if;

- (i) he has not attained the qualifying age for state pension credit; or
- (ii) he has attained the qualifying age for state pension credit and he, or if he has a partner, his partner, is;
 - (a) a person on income support, on income-based jobseeker's allowance or income based employment and support allowance; or
 - (b) a person with an award of Universal Credit.

6.0 Remunerative work

6.1 Subject to the following provisions of this section, a person shall be treated for the purposes of this scheme as engaged in remunerative work if he is engaged, or, where his hours of work fluctuate, he is engaged on average, for not less than 16 hours a week, in work for which payment is made or which is done in expectation of payment.

6.2 Subject to section 6.3, in determining the number of hours for which a person is engaged in work where his hours of work fluctuate, regard shall be had to the average of hours worked over;

- a. if there is a recognisable cycle of work, the period of one complete cycle (including, where the cycle involves periods in which the person does no work, those periods but disregarding any other absences);
- b. in any other case, the period of 5 weeks immediately prior to that date of claim, or such other length of time as may, in the particular case, enable the person's weekly average hours of work to be determined more accurately.

6.3 Where, for the purposes of section 6.2 a), a person's recognisable cycle of work at a school, other educational establishment or other place of employment is one year and includes periods of school holidays or similar vacations during which he does not work, those periods and any other periods not forming part of such holidays or vacations during which he is not required to work shall be disregarded in establishing the average hours for which he is engaged in work.

6.4 Where no recognisable cycle has been established in respect of a person's work, regard shall be had to the number of hours or, where those hours will fluctuate, the average of the hours, which he is expected to work in a week.

6.5 A person shall be treated as engaged in remunerative work during any period for which he is absent from work referred to in section 6.1 if the absence is either without good cause or by reason of a recognised customary or other holiday.

6.6 A person on income support, an income-based job seeker's allowance or an income-related employment and support allowance for more than 3 days in any reduction week shall be treated as not being in remunerative work in that week.

6.7 A person shall not be treated as engaged in remunerative work on any day on which the person is on maternity leave, paternity leave or adoption leave, or is absent from work because he is ill.

6.8 A person shall not be treated as engaged in remunerative work on any day on which he is engaged in an activity in respect of which;

- a. a sports award has been made, or is to be made, to him; and

b. no other payment is made or is expected to be made to him.

7.0 Persons subject to Immigration Control – excluded from claiming under this scheme persons treated as not being in Great Britain

7.1 The class of person described in this paragraph consists of any person treated as not being in Great Britain.

7.2 Except where a person falls within sub-paragraph (5) or (6), a person is to be treated as not being in Great Britain if the person is not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland.

7.3 A person must not be treated as habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland unless the person has a right to reside in one of those places.

7.4 For the purposes of sub-paragraph (3), a right to reside does not include a right which exists by virtue of, or in accordance with;

(a) regulation 13 of the EEA Regulations or Article 6 of Council Directive No 2004/38/EC;

(aa) regulation 14 of the EEA regulations, but only in a case where the right exists under that regulation because the person is –

1. a jobseeker for the purpose of the definition of “qualified person” in reg 6(1) of those regulations or
2. a family member (within the meaning of reg 7 of those regulations) of such a jobseeker;

(ab) Article 45 of the Treaty on the functioning of the European Union (a) (in a case where the person is seeking work in the United Kingdom, the Channel Islands, The Isle of Man or Republic of Ireland;

(b) regulation 15A(1) of the EEA Regulations, but only in a case where the right exists under that regulation because the applicant satisfies the criteria in paragraph (4A) of that regulation or Article 20 of the Treaty on the Functioning of the European Union (in a case where the right to reside arises because a British citizen would otherwise be deprived of the genuine employment of their rights as a European Union citizen).

7.5 A person falls within this sub-paragraph if the person is;

- (a) a qualified person for the purposes of regulation 6 of the EEA Regulations as a worker or a self-employed person;
- (b) a family member of a person referred to in paragraph (a) within the meaning of regulation 7(1)(a), (b) or (c) of the EEA Regulations;
- (c) a person who has a right to reside permanently in the United Kingdom by virtue of regulation 15(1)(c), (d) or (e) of the EEA Regulations;
- (d) a person recorded by the Secretary of State as a refugee within the definition in Article 1 of the Convention relating to the Status of Refugees done at Geneva on 28 July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31 January 1967;
- (e) a person who has been granted, or who is deemed to have been granted, leave outside the rules made under section 3(2) of the Immigration Act 1971 (b) where that leave is-
 - (1) discretionary leave to enter or remain in the United Kingdom,
 - (2) leave to remain under the Destitution Domestic Violence concession© which came into effect on 1st April 2012, or
 - (3) leave deemed to have been granted by virtue of regulation 3 of the Displaced Persons (Temporary protection) Regulations 2005(d);
- (f) a person who has humanitarian protection granted under those rules;
- (g) a person who is not a person subject to immigration control within the meaning of section 115(9) of the Immigration and Asylum Act 1999 and who is in the United Kingdom as a result of his

- (h) in receipt of income support, or on an income related employment and support allowance;
- (ha) in receipt of an income based jobseekers allowance and has a right to reside other than a right to reside falling within paragraph (7.4); or
- (i) a person who is treated as a worker for the purpose of the definition of 2qualified person2 in regulation 6(1) of the EEA Regulations pursuant to regulation 5 of the Accession of Croatia (immigration and Worker Authorisation) Regulations 2013(e) (right of residence of a Croatian who is an “accession state national subject to worker authorisation”)

7.6 A person falls within this sub-paragraph if the person is a Crown servant or member of Her Majesty’s forces posted overseas.

7.7 A person mentioned in sub-paragraph (6) is posted overseas if the person is performing overseas the duties of a Crown servant or member of Her Majesty’s forces and was, immediately before the posting or the first consecutive postings, habitually resident in the United Kingdom.

7.8 In this paragraph

‘claim for asylum’ has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;

‘EEA Regulations’ means the Immigration (European Economic Area) Regulations 2006:

Persons subject to immigration control

7.9 Subject to paragraph (1A)” persons subject to immigration control are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the 1992 Act and which must not be included in an authority’s scheme. “(1A) a person who is a national of a state which has ratified the European Convention on Social and medical Assistance(f) (done in Paris on 11th December 1953) or a state which has ratified the Council of Europe Social Charter (signed in Turin on 18th October 1961)and who is lawfully present in the United Kingdom is not a person subject to immigration control for the purposes of paragraph (1)”

7.10 “Person subject to immigration control” has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.

8.0 Temporary absence (period of absence)

8.1 Where a person is absent from the dwelling throughout any day then no support shall be payable

8.2 A person shall not, in relation to any day, which falls within a period of temporary absence from the dwelling, be a prescribed person under paragraph 8.1.

8.3 In paragraph 8.2, a ‘period of temporary absence’ means-

- a. a period of absence not exceeding 4 weeks, beginning with the first whole day of absence from the dwelling, where and for so long as;
 - i. the person intends to return to the dwelling;
 - ii. the part of the dwelling in which he usually resided is not let or sub-let; and
 - iii. that period is unlikely to exceed 4 weeks.

Sections 9 – 11

The family for council tax support purposes

9.0 Membership of a family

9.1 Within the council tax support scheme, ‘family’ means;

- a. a married or unmarried couple;

- b. married or unmarried couple and a child or a young person;
- c. two people of the same sex who are civil partners of each other and are members of the same household (with or without children);
- d. two people of the same sex who are not civil partners of each other but are living together as if they were civil partners (with or without children),
- e. and for the purposes of sub-paragraph (d) two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex;
- f. except in prescribed circumstances, a person who is not a member of a married or unmarried couple and a member of the same household for whom that person is responsible and who is a child or a young person;

For the purposes of the scheme a child is further defined as a 'child or young person'

A 'child' means a person under the age of 16 and a 'Young Person' is someone aged 16 or over but under 20 and who satisfies other conditions. Those conditions are:

- they are aged 16, have left 'relevant education' or training, and 31 August following the sixteenth birthday has not yet been passed;
- they are aged 16 or 17, have left education or training, are registered for work, education or training, are not in remunerative work and are still within their 'extension period';
- they are on a course of full-time non-advanced education, or are doing 'approved training' and they began that education or training before reaching the age of 19;
- they have finished a course of full-time non-advanced education, but are enrolled on another such course (other than one provided as a result of their employment);
- they have left 'relevant education' or 'approved training' but have not yet passed their 'terminal date'.

9.2 Section 9.1 the definition of child or young person shall not apply to a person who is;

- a. on income support;
- b. an income-based jobseeker's allowance or an income-related employment and support allowance;
- c. a person to whom section 6 of the Children (Leaving Care) Act 2000 (exclusion from benefits) applies.

9.3 The definition also includes a child or young person in respect of whom there is an entitlement to child benefit but only for the period that Child Benefit is payable

10.0 **Circumstances in which a person is to be treated as responsible (or not responsible) for a child or young person.**

10.1 Subject to the following paragraphs a person shall be treated as responsible for a child or young person who is normally living with him and this includes a child or young person to whom section 9.3 applies

10.2 Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household he is living in, the child or young person shall be treated for the purposes of section 9.1 as normally living with;

- a. the person who is receiving child benefit in respect of him; or
- b. if there is no such person;
 - i. where only one claim for child benefit has been made in respect of him, the person who made that claim; or
 - ii. in any other case the person who has the primary responsibility for him.

10.3 For the purposes of this scheme a child or young person shall be the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this section shall be treated as not so responsible.

- 11.0 Circumstances in which a child or young person is to be treated as being or not being a member of the household** Page 50
- 11.1** Subject to sections 11.2 and 11.3, the applicant and any partner and, where the applicant or his partner is treated as responsible by virtue of section 10 (circumstances in which a person is to be treated as responsible or not responsible for a child or young person) for a child or young person, that child or young person and any child of that child or young person, shall be treated as members of the same household notwithstanding that any of them is temporarily absent from that household.
- 11.2** A child or young person shall not be treated as a member of the applicant's household where he is;
- a. placed with the applicant or his partner by a local authority under section 23(2)(a) of the Children Act 1989 or by a voluntary organisation under section 59(1)(a) of the Act, or in Scotland boarded out with the applicant or his partner under a relevant enactment; or
 - b. placed, or in Scotland boarded out, with the applicant or his partner prior to adoption; or
 - c. placed for adoption with the applicant or his partner in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009.
- 11.3** Subject to section 11.4, section 11.1 shall not apply to a child or young person who is not living with the applicant and he-
- a. is being looked after by, or in Scotland is in the care of, a local authority under a relevant enactment; or
 - b. has been placed, or in Scotland boarded out, with a person other than the applicant prior to adoption; or
 - c. has been placed for adoption in accordance with the Adoption and Children Act 2002 or the Adoption Agencies (Scotland) Regulations 2009; or in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes).
- 11.4** The authority shall treat a child or young person to whom section 11.3a) applies as being a member of the applicant's household in any reduction week where;
- a. that child or young person lives with the applicant for part or all of that reduction week; and
 - b. the authority considers that it is responsible to do so taking into account the nature and frequency of that child's or young person's visits.
- 11.5** In this paragraph 'relevant enactment' means the Army Act 1955, the Air Force Act 1955, the Naval Discipline Act 1957, the Matrimonial Proceedings (Children) Act 1958, the Social Work (Scotland) Act 1968, the Family Law Reform Act 1969, the Children and Young Persons Act 1969, the Matrimonial Causes Act 1973, the Children Act 1975, the Domestic Proceedings and Magistrates' Courts Act 1978, the Adoption and Children (Scotland) Act 1978, the Family Law Act 1986, the Children Act 1989, the Children (Scotland) Act 1995 and the Legal Aid, Sentencing and Punishment of Offenders Act 2012.

Sections 12 – 29

Definition and the treatment of income for council tax support purposes

- 12.0 Calculation of income and capital of members of applicant's family and of a polygamous marriage**
- 12.1** The income and capital of:
- (a) an applicant; and
 - (b) any partner of that applicant,
- is to be calculated in accordance with the provisions of this Part.

- 12.2 The income and capital of any partner of the applicant is to be treated as income and capital of the applicant, and in this Part any reference to the applicant applies equally to any partner of that applicant.
- 12.3 Where an applicant or the partner of an applicant is married polygamously to two or more members of his household:
- (a) the applicant must be treated as possessing capital and income belonging to each such member; and
 - (b) the income and capital of that member is to be calculated in accordance with the following provisions of this Part in like manner as for the applicant.

Calculation of income and capital: persons who have an award of Universal Credit

- 12.4 In determining the income of an applicant
- a. who has, or
 - b. who (jointly with his partner) has,
- an award of Universal Credit the authority must, subject to the following provisions of this paragraph, use the calculation of the income prior to any earnings disregard of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining the award of Universal Credit.
- 12.5 The authority must adjust the amount referred to in sub-paragraph (1) to take account of
- (a) any sum to be disregarded under paragraphs of Schedule 1 to this scheme (sums to be disregarded in the calculation of earnings);
 - (b) any sum to be disregarded under paragraphs of Schedule 2 to this scheme (sums to be disregarded in the calculation of income other than earnings)
- 12.6 The amount for the award of Universal Credit is to be determined by multiplying the amount of the award by 12 and dividing the product by 52.
- 12.7 Section 33 (income and capital of non-dependant to be treated as applicant's) and 52 and 53 (disregards from income) apply (so far as relevant) for the purpose of determining any adjustments, which fall to be made to the figure for income under sub-paragraph (2)
- 12.8 In determining the capital of an applicant;
- (a) who has, or
 - (b) who (jointly with his partner) has,
- an award of Universal Credit, the authority must use the calculation or estimate of the capital of the applicant, or the applicant and his partner jointly (as the case may be), made by the Secretary of State for the purpose of determining that award

13.0 Circumstances in which capital and income of non-dependant is to be treated as applicant's

- 13.1 Where it appears to the authority that a non-dependant and the applicant have entered into arrangements in order to take advantage of the council tax support scheme and the non-dependant has more capital and income than the applicant, that authority shall, except where the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, treat the applicant as possessing capital and income belonging to that non-dependant, and, in such a case, shall disregard any capital and income which the applicant does possess.
- 13.2 Where an applicant is treated as possessing capital and income belonging to a non-dependant under section 13.1 the capital and income of that non-dependant shall be calculated in accordance with the following provisions in like manner as for the applicant and any reference to the 'applicant' shall, except where the context otherwise requires, be construed for the purposes of this scheme as if it were a reference to that non-dependant.

14.0 Calculation of income on a weekly basis

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- 14.1 For the purposes of this scheme and in line with regulation 34 of the Housing Benefit Regulations 2006 (disregard to changes in tax, contributions, etc), the income of an applicant shall be calculated on a weekly basis;
- a. by estimating the amount which is likely to be his average weekly income in accordance with this Section and in line with Sections 2, 3, 4 and 5 of Part 6 of the Housing Benefit Regulations 2006;
 - b. by adding to that amount the weekly income calculated in line with regulation 52 of the Housing Benefit Regulations 2006 (calculation to tariff income from capital); and
 - c. by then deducting any relevant child care charges to which section 18 (treatment of child care charges) applies from any earnings which form part of the average weekly income or, in a case where the conditions in section 15.2 are met, from those earnings plus whichever credit specified in sub-paragraph (b) of that paragraph is appropriate, up to a maximum deduction in respect of the applicant's family of whichever of the sums specified in paragraph (3) applies in his case.
- 14.2 The conditions of this paragraph are that;
- a. the applicant's earnings which form part of his average weekly income are less than the lower of either his relevant child care charges or whichever of the deductions specified in paragraph (3) otherwise applies in his case; and
 - b. that applicant or, if he is a member of a couple either the applicant or his partner, is in receipt of either working tax credit or child tax credit.
- 14.3 The maximum deduction to which section 14.1 c) above refers shall be;
- a. where the applicant's family includes only one child in respect of whom relevant child care charges are paid, £175.00 per week.
 - b. where the applicant's family includes more than one child in respect of whom relevant child care charges are paid, £300.00 per week.
- 14.4 For the purposes of section 14.1 'income' includes capital treated as income under section 28 (capital treated as income) and income, which an applicant is treated as possessing under section 29 (notional income).
- 15.0 Treatment of child care charges**
- 15.1 This section applies where an applicant is incurring relevant child-care charges and;
- a. is a lone parent and is engaged in remunerative work;
 - b. is a member of a couple both of whom are engaged in remunerative work; or
 - c. is a member of a couple where one member is engaged in remunerative work and the other;
 - i. is incapacitated;
 - ii. is an in-patient in hospital; or
 - iii. is in prison (whether serving a custodial sentence or remanded in custody awaiting trial or a sentence).
- 15.2 For the purposes of section 15.1 and subject to section 15.4, a person to whom section 15.3 applies shall be treated as engaged in remunerative work for a period not exceeding 28 weeks during which he-
- a. is paid statutory sick pay;
 - b. is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Act;
 - c. is paid an employment and support allowance;
 - d. is paid income support on the grounds of incapacity for work under regulation 4ZA of, and paragraph 7 or 14 of Schedule 1B to, the Income Support Regulations 1987; or
 - e. is credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975.
- 15.3 This paragraph applies to a person who was engaged in remunerative work immediately before
- a. the first day of the period in respect of which he was first paid statutory sick pay, short-term incapacity benefit, an employment and support allowance or income support on the grounds of incapacity for work; or

- b. the first day of the period in respect of which earnings are credited, as the case may be.
- 15.4 In a case to which section 15.2 d) or e) applies, the period of 28 weeks begins on the day on which the person is first paid income support or on the first day of the period in respect of which earnings are credited, as the case may be.
- 15.5 Relevant child care charges are those charges for care to which sections 15.6 and 15.7 apply, and shall be calculated on a weekly basis in accordance with section 15.10.
- 15.6 The charges are paid by the applicant for care, which is provided
- in the case of any child of the applicant's family who is not disabled, in respect of the period beginning on that child's date of birth and ending on the day preceding the first Monday in September following that child's fifteenth birthday; or
 - in the case of any child of the applicant's family who is disabled, in respect of the period beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday.
- 15.7 The charges are paid for care, which is provided by one, or more of the care providers listed in section 15.8 and are not paid-
- in respect of the child's compulsory education;
 - by an applicant to a partner or by a partner to an applicant in respect of any child for whom either or any of them is responsible in accordance with section 10 (circumstances in which a person is treated as responsible or not responsible for another); or
 - in respect of care provided by a relative of the child wholly or mainly in the child's home.
- 15.8 The care to which section 15.7 refers may be provided;
- out of school hours, by a school on school premises or by a local authority;
 - for children who are not disabled in respect of the period beginning on their eighth birthday and ending on the day preceding the first Monday in September following their fifteenth birthday; or
 - for children who are disabled in respect of the period beginning on their eighth birthday and ending on the day preceding the first Monday in September following their sixteenth birthday; or
 - by a child care provider approved in accordance with by the Tax Credit (New Category of Child Care Provider) Regulations 1999;
 - by persons registered under Part 2 of the Children and Families (Wales) Measure 2010; or
 - by a person who is excepted from registration under Part 2 of the Children and Families (Wales) Measure 2010 because the child care that person provides is in a school or establishment referred to in article 11, 12, or 14 of the Child Minding and Day Care Exceptions (Wales) order 2010; or
 - by;
 - persons registered under section 59(1) of the Public Services Reform Scotland Act 2010; or
 - local authorities registered under section 8(1) of that Act, where the care provided is child minding or day care within the meaning of that Act; or
 - by a person prescribed in regulations made pursuant to section 12(4) of the Tax Credits Act 2002 or
 - by a person who is registered under Chapter 2 or 3 of Part 3 of the Childcare Act 2006; or
 - by any of the schools mentioned in section 34(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 2 of Part 3 of that Act does not apply by virtue of section 34(2) of that Act; or
 - by any of the schools mentioned in section 53(2) of the Childcare Act 2006 in circumstances where the requirement to register under Chapter 3 of Part 3 of that Act does not apply by virtue of section 53(2) of that Act; or
 - by any of the establishments mentioned in section 18(5) of the Childcare Act 2006 in circumstances where the care is not included in the meaning of 'childcare' for the purposes of Part 1 and Part 3 of that Act by virtue of that subsection; or

- k. by a foster parent or kinship carer under the Fostering Services Regulations 2002, the Fostering Services (Wales) Regulations 2003 or the Looked After Children (Scotland) Regulations 2009 in relation to a child other than one whom the foster parent is fostering or kinship carer is looking after; or
- l. by a domiciliary care worker under the Domiciliary Care Agencies Regulations 2002 or the Domiciliary Care Agencies (Wales) Regulations 2004; or
- m. by a person who is not a relative of the child wholly or mainly in the child's home.

15.9 In sections 15.6 and 15.8 a), 'the first Monday in September' means the Monday which first occurs in the month of September in any year.

15.10 Relevant child care charges shall be estimated over such period, not exceeding a year, as is appropriate in order that the average weekly charge may be estimated accurately having regard to information as to the amount of that charge provided by the child minder or person providing care.

15.11 For the purposes of section 15.1 c) the other member of a couple is incapacitated where

- a. the support component or the work-related activity component on account of his having limited capability for work
- b. the other member is treated as capable of work by virtue of a determination made in accordance with regulation made under section 171E of the Act;
- c. the other member is treated as not having limited capability for work by virtue of a determination made in accordance with the Employment and Support Allowance Regulations 2008;
- d. the applicant (within the meaning of this scheme) is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
- e. the applicant (within the meaning of this scheme) has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period;
- f. there is payable in respect of him one or more of the following pensions or allowances-
 - i. long-term incapacity benefit or short-term incapacity benefit at the higher rate under Schedule 4 to the Act;
 - ii. attendance allowance under section 64 of the Act;
 - iii. severe disablement allowance under section 68 of the Act;
 - iv. disability living allowance under section 71 of the Act;
 - v. personal independence payment under Welfare Reform Act 2012;
 - vi. an AFIP;
 - vii. increase of disablement pension under section 104 of the Act;
 - viii. a pension increase paid as part of a war disablement pension or under an industrial injuries scheme which is analogous to an allowance or increase of disablement pension under head (ii) (iv) or (v) above;
 - ix. main phase employment and support
- g. a pension or allowance to which head (ii), (iv), (v) or (vi) of sub-paragraph (f) above refers was payable on account of his incapacity but has ceased to be payable in consequence of his becoming a patient, which in this section shall mean a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of social security (Hospital In-Patients) Regulations 2005;
- h. an AFIP would be payable to that person but for any suspension of payment in accordance with any terms of the armed and reserve forces compensation scheme which allow for a suspension because a person is undergoing medical treatment in a hospital or similar institution;
- i. paragraphs (f) or (g) would apply to him if the legislative provisions referred to in those sub-paragraphs were provisions under any corresponding enactment having effect in Northern Ireland; or
- j. he has an invalid carriage or other vehicle provided to him by the Secretary of State under section 5(2)(a) of and Schedule 2 to the National Health Service Act 1977 or under section 46 of the National Health Service (Scotland) Act 1978 or provided by the Department of Health, Social

- 15.12 For the purposes of section 15.11 once section 15.11d) applies to the applicant, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable, or is treated as remaining incapable, of work.
- 15.13 For the purposes of section 15.11, once section 15.11e) applies to the applicant, if he then ceases, for a period of 84 days or less, to have, or be treated as having, limited capability for work, that paragraph is, on his again having, or being treated as having, limited capability for work at the end of that period, immediately thereafter apply to him for so long as he has, or is treated as having, limited capability for work.
- 15.14 For the purposes of sections 15.6 and 15.8 a), a person is disabled if he is a person-
- in respect of whom disability living allowance or personal independence payment is payable, or has ceased to be payable solely because he is a patient;
 - who is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 welfare services) or, in Scotland, has been certified as blind and in consequence he is registered as blind in a register maintained by or on behalf of a council constituted under section 2 of the Local Government (Scotland) Act 1994; or
 - who ceased to be registered as blind in such a register within the period beginning 28 weeks before the Monday in September following that person's fifteenth birthday and ending on the day preceding that person's sixteenth birthday.
- 15.15 For the purposes of section 15.1 a woman on maternity leave, paternity leave or adoption leave shall be treated as if she is engaged in remunerative work for the period specified in section 15.16 ('the relevant period') provided that-
- in the week before the period of maternity leave, paternity leave or adoption leave began she was in remunerative work;
 - the applicant is incurring relevant child care charges within the meaning of section 15.5; and
 - she is entitled to either statutory maternity pay under section 164 of the Act, statutory paternity pay by virtue of section 171ZA or 171ZB of the Act, statutory adoption pay by of section 171ZL of the Act, maternity allowance under section 35 of the Act or qualifying support.
- 15.16 For the purposes of section 15.15 the relevant period shall begin on the day on which the person's maternity, paternity leave or adoption leave commences and shall end on-
- the date that leave ends;
 - if no child care element of working tax credit is in payment on the date that entitlement to maternity allowance, qualifying support, statutory maternity pay, statutory paternity pay or statutory adoption pay ends, the date that entitlement ends; or
 - if a child care element of working tax credit is in payment on the date that entitlement to maternity allowance or qualifying support, statutory maternity pay or statutory adoption pay ends, the date that entitlement to that award of the child care element of the working tax credits ends.
- whichever shall occur first.
- 15.17 In sections 15.15 and 15.16
- 'qualifying support'** means income support to which that person is entitled by virtue of paragraph 14B of Schedule 1B to the Income Support Regulations 1987; and
 - 'child care element'** of working tax credit means the element of working tax credit prescribed under section 12 of the Tax Credits Act (child care element) 2002.

16.0 Average weekly earnings of employed earners

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- 16.1 Where an applicant's income consists of earnings from employment as an employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment-
- a. over a period immediately preceding the reduction week in which the claim is made or treated as made and being a period of
 - i. 5 weeks, if he is paid weekly; or
 - ii. 2 months, if he is paid monthly; or
 - b. whether or not sub-paragraph 16.1a i) or ii) applies; where an applicant's earnings fluctuate, over such other period preceding the reduction week in which the claim is made or treated as made as may, in any particular case, enable his average weekly earnings to be estimated more accurately.
- 16.2 Where the applicant has been in his employment for less than the period specified in section 16.1a)(i) or (ii)
- a. if he has received any earnings for the period that he has been in that employment and those earnings are likely to represent his average weekly earnings from that employment his average weekly earnings shall be estimated by reference to those earnings;
 - b. in any other case, the authority shall require the applicant's employer to furnish an estimate of the applicant's likely weekly earnings over such period as the authority may require and the applicant's average weekly earnings shall be estimated by reference to that estimate.
- 16.3 Where the amount of an applicant's earnings changes during an award the authority shall estimate his average weekly earnings by reference to his likely earnings from the employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed 52 weeks.
- 16.4 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 22 and 23.
- 17.0 Average weekly earnings of self-employed earners**
- 17.1 Where an applicant's income consists of earnings from employment as a self-employed earner his average weekly earnings shall be estimated by reference to his earnings from that employment over such period as is appropriate in order that his average weekly earnings may be estimated accurately but the length of the period shall not in any case exceed a year.
- 17.2 For the purposes of this section the applicant's earnings shall be calculated in accordance with sections 24 and 25 of this scheme.
- 18.0 Average weekly income other than earnings**
- 18.1 An applicant's income which does not consist of earnings shall, except where section 15.2 applies, be estimated over such period as is appropriate in order that his average weekly income may be estimated accurately but the length of the period shall not in any case exceed 52 weeks; and nothing in this paragraph shall authorise the authority to disregard any such income other than that specified in Schedule 2 of this scheme.
- 18.2 The period over which any benefit under the benefit Acts is to be taken into account shall be the period in respect of which that support is payable.
- 18.3 For the purposes of this section income other than earnings shall be calculated in accordance with sections 27 to 29 of this scheme.
- 19.0 Calculation of average weekly income from tax credits**
- 19.1 This section applies where an applicant receives a tax credit.
- 19.2 Where this sections applies, the period over which a tax credit is to be taken into account shall be the period set out in section 19.3

19.3 Where the instalment in respect of which ~~payment of~~ a tax credit is made is;

- a. a daily instalment, the period is 1 day, being the day in respect of which the instalment is paid;
- b. a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid;
- c. a two-weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid;
- d. a four-weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid;

19.4 For the purposes of this section 'tax credit' means child tax credit or working tax credit.

20.0 Calculation of weekly income

20.1 For the purposes of sections 16 (average weekly earnings of employed earners); 18 (average weekly income other than earnings) and 19 (calculation of average weekly income from tax credits), where the period in respect of which a payment is made;

- a. does not exceed a week, the weekly amount shall be the amount of that payment;
- b. exceeds a week, the weekly amount shall be determined-
 - i. in a case where that period is a month, by multiplying the amount of the payment by 12 and dividing the product by 52;
 - ii. in any other case, by dividing the amount of the payment by the number equal to the number of days in the period to which it relates and multiplying the product by 7.

20.2 For the purpose of section 17 (average weekly earnings of self-employed earners) the weekly amount of earnings of an applicant shall be determined by dividing his earnings over the assessment period by the number equal to the number of days in that period and multiplying the product by 7.

21.0 Disregard of changes in tax, contributions, etc

21.1 In calculating the applicant's income the appropriate authority may disregard any legislative change

- a. in the basic or other rates of income tax;
- b. in the amount of any personal tax relief;
- c. in the rates of social security contributions payable under the Act or in the lower earnings limit or upper earnings limit for Class 1 contributions under the Act, the lower or upper limits applicable to Class 4 contributions under the Act or the amount specified in section 11(4) of the Act (small earnings exception in relation to Class 2 contributions);
- d. in the amount of tax payable as a result of an increase in the weekly rate of Category A, B, C, or D retirement pension or any addition thereto or any graduated pension payable under the Act;
- e. in the maximum rate of child tax credit or working tax credit,

for a period not exceeding 30 reduction weeks beginning with the reduction week immediately following the date from which the change is effective.

22.0 Earnings of employed earners

22.1 Subject to section 22.2, 'earnings' means in the case of employment as an employed earner, any remuneration or profit derived from that employment and includes-

- a. any bonus or commission;
- b. any payment in lieu of remuneration except any periodic sum paid to an applicant on account of the termination of his employment by reason of redundancy;
- c. any payment in lieu of notice or any lump sum payment intended as compensation for the loss of employment but only in so far as it represents loss of income;
- d. any holiday pay except any payable more than 4 weeks after termination or interruption of the employment;
- e. any payment by way of a retainer;

- f. any payment made by the applicant in respect of expenses not wholly, exclusively and necessarily incurred in the performance of the duties of the employment, including any payment made by the applicant's employer in respect of-
- g. (i) travelling expenses incurred by the applicant between his home and his place of employment;
- (ii) expenses incurred by the applicant under arrangements made for the care of a member of his family owing to the applicant's absence from home;
- h. any award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal);
- i. any payment or remuneration made under section 28, 34, 64, 68, or 70 of the Employment Rights Act 1996 (right to guarantee payments, remuneration on suspension on medical or maternity grounds, complaints to employment tribunals);
- j. any such sum as is referred to in section 112 of the Act (certain sums to be earnings for social security purposes);
- k. any statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, or a corresponding payment under any enactment having effect in Northern Ireland;
- l. any remuneration paid by or on behalf of an employer to the applicant who for the time being is on maternity leave, paternity leave or adoption leave or is absent from work because he is ill;
- m. the amount of any payment by way of a non-cash voucher which has been taken into account in the computation of a person's earnings in accordance with Part 5 of Schedule 3 to the Social Security (Contributions) Regulations 2001.

22.2 Earnings shall not include-

- a. subject to section 22.3, any payment in kind;
- b. any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of employment;
- c. any occupational pension;
- d. any payment in respect of expenses arising out of the applicant's participation as a service user.

22.3 Section 22.2a) shall not apply in respect of any non-cash voucher referred to in section 22.1m).

23.0 Calculation of net earnings of employed earners

23.1 For the purposes of section 16 (average weekly earnings of employed earners), the earnings of an applicant derived or likely to be derived from employment as an employed earner to be taken into account shall, subject to section 23.2, be his net earnings.

23.2 There shall be disregarded from an applicant's net earnings, any sum, where applicable, specified in Schedule 1.

23.3 For the purposes of section 23.1 net earnings shall, except where section 26.6 applies, be calculated by taking into account the gross earnings of the applicant from that employment over the assessment period, less;

- a. any amount deducted from those earnings by way of
 - (i) income tax;
 - ii) primary Class 1 contributions under the Act;
- b. one-half of any sum paid by the applicant by way of a contribution towards an occupational pension scheme;
- c. one-half of the amount calculated in accordance with section 23.5 in respect of any qualifying contribution payable by the applicant; and
- d. where those earnings include a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay, statutory maternity pay, statutory paternity pay or statutory adoption pay, any amount deducted for those earnings by way of any contributions which are payable under any enactment having effect in Northern Ireland and which correspond to primary Class 1 contributions under the Act.

23.4 In this section 'qualifying contribution' means any sum which is payable periodically as a contribution towards a personal pension scheme.

- 23.5 The amount in respect of any qualifying contribution shall be calculated by multiplying the daily amount of the qualifying contribution by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying contribution shall be determined-
- where the qualifying contribution is payable monthly, by multiplying the amount of the qualifying contribution by 12 and dividing the product by 365;
 - in any other case, by dividing the amount of the qualifying contribution by the number equal to the number of days in the period to which the qualifying contribution relates.

23.6 Where the earnings of an applicant are estimated under sub-paragraph (b) of paragraph 2) of the section 16 (average weekly earnings of employed earners), his net earnings shall be calculated by taking into account those earnings over the assessment period, less-

- an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances but, if the assessment period is less than a year, the earnings to which the basic rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rata basis;
- an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- one-half of any sum which would be payable by the applicant by way of a contribution towards an occupational or personal pension scheme, if the earnings so estimated were actual earnings.

24.0 Earnings of self-employed earners

24.1 Subject to section 24.2, 'earnings' in the case of employment as a self-employed earner, means the gross income of the employment plus any allowance paid under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 to the applicant for the purpose of assisting him in carrying on his business unless at the date of claim the allowance has been terminated.

24.2 'Earnings' shall not include any payment (in respect of a person accommodated with the applicant under arrangements made by a local authority or voluntary organisation and payments made to the applicant by a health authority, local authority or voluntary organisation in respect of persons temporarily in the applicant's care) nor shall it include any sports award.

24.3 This paragraph applies to-

- royalties or other sums paid as a consideration for the use of, or the right to use, any copyright, design, patent or trade mark; or
- any payment in respect of any-
 - book registered under the Public Lending Right Scheme 1982; or
 - work made under any international public lending right scheme that is analogous to the Public Lending Right Scheme 1982, where the applicant is the first owner of the copyright, design, patent or trade mark, or an original contributor to the book of work concerned.

24.4 Where the applicant's earnings consist of any items to which section 24.3 applies, those earnings shall be taken into account over a period equal to such number of weeks as is equal to the number obtained (and any fraction is to be treated as a corresponding fraction of a week) by dividing the earnings by

- the amount of the reduction under this scheme which would be payable had the payment not been made, plus
- an amount equal to the total of the sums which would fall to be disregarded from the payment under Schedule 1 (sums to be disregarded in the calculation of earnings) as appropriate in the applicant's case.

25.0 Calculation of net profit of self-employed earners

25.1 For the purposes of section 17 (average weekly earnings of self-employed earners) the earnings of an applicant to be taken into account shall be

- a. in the case of a self-employed earner who is engaged in employment on his own account, the net profit derived from that employment;
- b. in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975, his share of the net profit derived from that employment, less-
 - i. an amount in respect of income tax and of national insurance contributions payable under the Act calculated in accordance with section 26 (deduction of tax and contributions for self-employed earners); and
 - ii. one-half of the amount calculated in accordance with section 25.11 in respect of any qualifying premium.

25.2 There shall be disregarded from an applicant's net profit, any sum, where applicable, specified in paragraph Schedule 1.

25.3 For the purposes of section 25.1a) the net profit of the employment must, except where section 25.9 applies, be calculated by taking into account the earnings for the employment over the assessment period less

- a. subject to sections 25.5 to 25.7, any expenses wholly and exclusively incurred in that period for the purposes of that employment;
- b. an amount in respect of;
 - (i) income tax, and
 - (ii) national insurance contributions payable under the Act, calculated in accordance with section 26 (deduction of tax and contributions for self-employed earners); and
- c. one-half of the amount calculated in accordance with section 25.11 in respect of any qualifying premium.

25.4 For the purposes of section 25.1b) the net profit of the employment shall be calculated by taking into account the earnings of the employment over the assessment period less, subject to sections 25.5 to 25.7, any expenses wholly and exclusively incurred in that period for the purposes of the employment.

25.5 Subject to section 25.6 no deduction shall be made under section 25.3a) or 25.4, in respect of-

- a. any capital expenditure;
- b. the depreciation of any capital asset;
- c. any sum employed or intended to be employed in the setting up or expansion of the employment;
- d. any loss incurred before the beginning of the assessment period;
- e. the repayment of capital on any loan taken out for the purposes of the employment;
- f. any expenses incurred in providing business entertainment, and
- g. any debts, except bad debts proved to be such, but this sub-paragraph shall not apply to any expenses incurred in the recovery of a debt.

25.6 A deduction shall be made under section 25.3a) or 25.4 in respect of the repayment of capital on any loan used for-

- a. the replacement in the course of business of equipment or machinery; and
- b. the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;

25.7 The authority shall refuse to make deduction in respect of any expenses under section 25.3a) or 25.4 where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.

25.8 For the avoidance of doubt-

- a. deduction shall not be made under section 25.3a) or 25.4 in respect of any sum unless it has been expended for the purposes of the business;
- b. a deduction shall be made thereunder in respect of-

- i. the excess of any value added tax over value added tax received in the assessment period;
- ii. any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair;
- iii. any payment of interest on a loan taken out for the purposes of the employment

25.9 Where an applicant is engaged in employment, as a child minder the net profit of the employment shall be one-third of the earnings of that employment, less an amount in respect of

- a. income tax; and
- b. National Insurance contributions payable under the Act, calculated in accordance with section 26 (deduction of tax and contributions for self-employed earners); and
- c. one-half of the amount calculated in accordance with section 25.1 in respect of any qualifying contribution

25.10 For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner and he is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of his employments shall not be offset against his earnings in any other of his employments.

25.11 The amount in respect of any qualifying premium shall be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of days in the assessment period; and for the purposes of this section the daily amount of the qualifying premium shall be determined

- a. where the qualifying premium is payable monthly, by multiplying the amount of the qualifying premium by 12 and dividing the product by 365;
- b. in any case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.

25.12 In this section, 'qualifying premium' means any premium which is payable periodically in respect of a personal pension scheme and is so payable on or after the date of claim.

26.0 Deduction of tax and contributions of self-employed earners

26.1 The amount to be deducted in respect of income tax under section 25.1b)i), 25.3b)i) or 25.9a)i) (calculation of net profit of self-employed earners) shall be calculated on the basis of the amount of chargeable income and as if that income were assessable to income tax at the basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under section 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the basic rate of tax is to be applied and the amount of the personal reliefs deductible under this paragraph shall be calculated on a pro rata basis.

26.2 The amount to be deducted in respect of national insurance contributions under sections 25.11b)i); 25.3b)ii) or 25.9a) shall be the total of-

- a. the amount of Class 2 contributions payable under section 11(1) or, as the case may be, 11(3) of the Act at the rate applicable to the assessment period except where the applicant's chargeable income is less than the amount specified in section 11(4) of the Act (small earnings exceptions) for the tax year applicable to the assessment period; but if the assessment period is less than a year, the amount specified for that tax year shall be reduced pro rata; and
- b. the amount of Class 4 contributions (if any) which would be payable under section 15 of the Act (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period; but if the assessment period is less than a year, those limits shall be reduced pro rata.

26.3 In this section 'chargeable incomes' means-

- a. except where sub-paragraph (b) applies, earnings derived from the employment less any expenses deducted under section 25.4, or, as the case may be, (25.4) of section 25;
- b. in the case of employment as a child minder, one-third of the earnings of that employment.

27.0 Calculation of income other than earnings

- 27.1 For the purposes of section 18 (average weekly income other than earnings), the income of an applicant which does not consist of earnings to be taken into account shall, subject to sections 24.2 to 24.4, be his gross income and any capital treated as income under section 28 (capital treated as income).
- 27.2 There is to be disregarded from the calculation of an applicant's gross income under section 27.2, any sum, where applicable, specified in Schedule 2.
- 27.3 Where the payment of any benefit under the benefit Acts is subject to any deduction by way of recovery the amount to be taken into account under section 27.1 shall be the gross amount payable.
- 27.4 Where the applicant or, where he is a member of a couple, his partner is receiving a contributory employment and support allowance and that benefit has been reduced under regulation 63 of the Employment and Support Allowance Regulations 2008, the amount of that benefit to be taken into account is the amount as if it had not been reduced.
- 27.5 Where an award of any working tax credit or child tax credit under the Tax Credits Act 2002 is subject to a deduction by way of recovery of an overpayment of working tax credit or child tax credit which arose in a previous tax year the amount to be taken into account under section 21.1 shall be the amount of working tax credit or child tax credit awarded less the amount of that deduction.
- 27.6 In section 27.5 'tax year' means a period beginning with 6 April in one year and ending with 5 April in the next.
- 27.7 Section 27.8 and 27.9 apply where a relevant payment has been made to a person in an academic year; and that person abandons, or is dismissed from, his course of study before the payment to him of the final instalment of the relevant payment.
- 27.8 Where a relevant payment is made quarterly, the amount of a relevant payment to be taken into account for the assessment period for the purposes of section 27.1 in respect of a person to whom section 27.7 applies, shall be calculated by applying the formula-
- $$\frac{A-(B \times C)}{D}$$
- Where
- A = the total amount of the relevant payment which that person would have received had he remained a student until the last day of the academic term in which he abandoned, or was dismissed from, his course, less any deduction under section 48.5.
- B = the number of support weeks from the support week immediately following that which includes the first day of that academic year to the support week which includes the day on which the person abandoned, or was dismissed from, his course;
- C = the weekly amount of the relevant payment, before the application of the £10 disregard, which would have been taken into account as income under section 48.2 had the person not abandoned or been dismissed from, his course and, in the case of a person who was not entitled to council tax support immediately before he abandoned or was dismissed from his course, had that person, at that time, been entitled to housing benefit;
- D = the number of support weeks in the assessment period.
- 27.9 Where a relevant payment is made by two or more instalments in a quarter, the amount of a relevant payment to be taken into account for the assessment period for the purposes of section 27.1 in respect of a person to whom section 27.8 applies, shall be calculated by applying the formula in section 27.8 but as if-

A = the total amount of relevant payments which that person received, or would have received, from the first day of the academic year to the day the person abandoned the course, or was dismissed from it, less any deduction under section 48.5.

27.10 In this section-‘academic year’ and ‘student loan’ shall have the same meanings as for the purposes of sections 40 to 42, ‘assessment period’ means-

- a. in a case where a relevant payment is made quarterly, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes the last day of the last quarter for which an instalment of the relevant payment was payable to that person;
- b. in a case where the relevant payment is made by two or more instalments in a quarter, the period beginning with the reduction week which includes the day on which the person abandoned, or was dismissed from, his course and ending with the reduction week which includes-
 - i. the day immediately before the day on which the next instalment of the relevant payment would have been due had the payments continued; or
 - ii. the last day of the last quarter for which an instalment of the relevant payment was payable to that person.

whichever of those dates is earlier

‘quarter’ in relation to an assessment period means a period in that year beginning on;

- a. 1 January and ending on 31 March;
- b. 1 April and ending on 30 June;
- c. 1 July and ending on 31 August; or
- d. 1 September and ending on 31 December;

‘relevant payment’ means either a student loan or an amount intended for the maintenance of dependants referred to in section 43.7 or both.

27.11 For the avoidance of doubt there shall be included as income to be taken into account under section 27.1

- a. any payment to which section 22.2 (payments not earnings) applies; or
- b. in the case of an applicant who is receiving support under section 95 or 98 of the Immigration and Asylum Act 1999 including support provided by virtue of regulations made under Schedule 9 to that Act, the amount of such support provided in respect of essential living needs of the applicant and his dependants (if any) as is specified in regulations made under section 3 of Schedule 8 to the Immigration and Asylum Act 1999.

28.0 Capital treated as income

28.1 Any capital payable by instalments which are outstanding at the date on which the claim is made or treated as made, or, at the date of any subsequent revision or supersession, shall, if the aggregate of the instalments outstanding and the amount of the applicant’s capital otherwise calculated in accordance with sections 28 to 39 of this scheme exceeds £6,000, be treated as income.

28.2 Any payment received under an annuity shall be treated as income.

28.3 Any earnings to the extent that they are not a payment of income shall be treated as income.

28.4 Any Career Development Load paid pursuant to section 2 of the Employment and Training Act 1973 Act shall be treated as income.

28.5 Where an agreement or court order provides that payments shall be made to the applicant in consequence of any personal injury to the applicant and that such payments are to be made, wholly or partly, by way of period payments, any such periodic payments received by the applicant (but not a payment which is treated as capital), shall be treated as income.

29.0 Notional Income

- 29.1 An applicant shall be treated as possessing income of which he has deprived himself for the purpose of securing entitlement of support or increasing the amount of that support.
- 29.2 Except in the case of-
- a. a discretionary trust;
 - b. a trust derived from a payment made in consequence of a personal injury;
 - c. a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund where the applicant has not attained the qualifying age for state pension credit;
 - d. any sum to which section 46(2)(a) of Schedule 4 (capital to be disregarded) applies which is administered in the way referred to in section 46(1)(a);
 - e. any sum to which section 47(a) of Schedule 4 refers;
 - f. rehabilitation allowance made under section 2 of the 1973 Act;
 - g. child tax credit; or
 - h. working tax credit;
 - i. any sum to which section 29.11 applies;
- any income which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by the applicant but only from the date on which it could be expected to be acquired were an application made.
- 29.3 Any payment of income, other than a payment of income specified in section 29.4 made-
- a. to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under or by a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
 - b. to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-section a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
 - b. to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of that family.
- 29.4 Section 29.3 shall not apply in respect of a payment of income made-
- a. under the Macfarlane Trust, the Macfarlane (Special Payments) Trust, the Macfarlane (Special Payments) (No 2) Trust, the Fund, The Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006);
 - b. pursuant to section 19(1)(a) of the Coal Industry Act 1994 (concessionary coal);
 - c. pursuant to section 2 of the 1973 Act in respect of a person's participation-
 - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
 - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations or;
 - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
 - d. in respect of a previous participation in the Mandatory Work Activity Scheme;

- e. under an occupational pension scheme or a payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where-
- (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
 - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any income apart from that payment.

29.5 Where an applicant is in receipt of any benefit (other than council tax support) under the benefit Acts and the rate of that benefit is altered with effect from a date on or after 1 April in any year but not more than 14 days thereafter, the authority shall treat the applicant as possessing such benefit at the altered rate from either 1 April or the first Monday in April in that year, whichever date the authority shall select to apply in its area, to the date on which the altered rate is to take effect.

29.6 Subject to section 29.7, where-

- a. applicant performs a service for another person; and
- b. that person makes no payment of earnings or pays less than that paid for a comparable employment in the area, the authority shall treat the applicant as possessing such earnings (if any) as is reasonable for that employment unless the applicant satisfies the authority that the means of that person are insufficient for him to pay or to pay more for the service.

29.7 Section 29.6 shall not apply-

- a. to an applicant who is engaged by a charitable or voluntary organisation or who is a volunteer if the authority is satisfied in any of those cases that it is reasonable for him to provide those services free of charge; or
- b. in a case where the service is performed in connection with-
 - (i) the applicant's participation in an employment or training programme in accordance with regulation 19(1)(q) of the Job Seeker's Allowance Regulations, other than where the service is performed in connection with the applicant's participation in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations or
 - (ii) the applicant's or the applicant's partner's participation in an employment or training programme as defined in regulation 19(3) of those Regulations for which a training allowance is not payable or, where such an allowance is payable, it is payable for the sole purpose of reimbursement of travelling or meal expenses to the person participating in that programme; or
- c. to an applicant who is participating in a work placement approved by the Secretary of State (or a person providing services to the Secretary of State) before the placement starts.

29.8 In section 29.7(c) 'work placement' means practical work experience which is not undertaken in expectation of payment

29.9 Where an applicant is treated as possessing any income under any of section 29.1 to 29.5, the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of that income as if a payment has actually been made and as if it were actual income which he does possess.

29.10 Where an applicant is treated as possessing any earnings under section 29.6 the foregoing provisions of this scheme shall apply for the purposes of calculating the amount of those earnings as if a payment had actually been made and as if they were actual earnings which he does possess except that paragraph (3) of section 23 (calculation of net earnings of employed earners) shall not apply and his net earnings shall be calculated by taking into account those earnings which he treated as possessing, less;

- a. an amount in respect of income tax equivalent to an amount calculated by applying to those earnings the starting rate or, as the case may be, the starting rate and the basic rate of tax

applicable to the assessment period, the personal relief to which the applicant is entitled under sections 257(1) of the Income and Corporation Taxes Act 1988 (personal allowances) as is appropriate to his circumstances; but, if the assessment period is less than a year, the earnings to which the starting rate of tax is to be applied and the amount of the personal relief deductible under this sub-paragraph shall be calculated on a pro rate basis;

- c. an amount equivalent to the amount of the primary Class 1 contributions that would be payable by him under the Act in respect of those earnings if such contributions were payable; and
- c. one-half of any sum payable by the applicant by way of a contribution towards an occupational or personal pension scheme.

29.11 Sections 29.1, 29.2, 29.3 and 29.6 shall not apply in respect of any amount of income other than earnings, or earnings of an employed earner, arising out of the applicant's participation as a service user.

Sections 30 - 39

Definition and the treatment of capital for council tax support purposes

30.0 Capital Limit

30.1 For the purposes of this scheme, the prescribed amount is £6,000 and no support shall be granted when the applicant has an amount greater than this level.

31.0 Calculation of capital

31.1 For the purposes of this scheme, the capital of an applicant to be taken into account shall, subject to section 31.2, be the whole of his capital calculated in accordance with this scheme and any income treated as capital under section 33 (income treated as capital).

31.2 There shall be disregarded from the calculation of an applicant's capital under section 31.1, any capital, where applicable, specified in Schedule 4.

32.0 Disregard of capital of child and young person

32.1 The capital of a child or young person who is a member of the applicant's family shall not be treated as capital of the applicant.

33.0 Income treated as capital

33.1 Any bounty derived from employment and paid at intervals of at least one year shall be treated as capital.

33.2 Any amount by way of a refund of income tax deducted from profits or emoluments chargeable to income tax under Schedule D or E shall be treated as capital.

33.3 Any holiday pay which is not earnings under section 22(1)(d) (earnings of employed earners) shall be treated as capital.

33.4 Except any income derived from capital disregarded under sections 1, 2, 4, 8, 14 or 25 to 28, 47 or 48 of Schedule 4, any income derived from capital shall be treated as capital but only from the date it is normally due to be credited to the applicant's account.

33.5 In the case of employment as an employed earner, any advance of earnings or any loan made by the applicant's employer shall be treated as capital.

- 33.6 Any charitable or voluntary payment which is made or due to be made at regular intervals, other than a payment which is made under or by any of the trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, the Independent Living Fund (2006) or the London Bombings Charitable Relief Fund, shall be treated as capital.
- 33.7 There shall be treated as capital the gross receipts of any commercial activity carried on by a person in respect of which assistance is received under the self-employment route, but only in so far as those receipts were payable into a special account during the period in which that person was receiving such assistance.
- 33.8 Any arrears of subsistence allowance which are paid to an applicant as a lump sum shall be treated as capital.
- 33.9 Any arrears of working tax credit or child tax credit shall be treated as capital.
- 34.0 Calculation of capital in the United Kingdom**
- 34.1 Capital which an applicant possesses in the United Kingdom shall be calculated at its current market or surrender value less-
- where there would be expenses attributable to the sale, 10 per cent; and
 - the amount of any encumbrance secured on it;
- 35.0 Calculation of capital outside the United Kingdom**
- 35.1 Capital which an applicant possesses in a country outside the United Kingdom shall be calculated
- in a case where there is no prohibition in that country against the transfer to the United Kingdom of an amount equal to its current market or surrender value in that country, at that value.
 - in a case where there is such prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer,
- less, where there would be expenses attributable to sale, 10 per cent, and the amount of any encumbrances secured on it.
- 36.0 Notional capital**
- 36.1 An applicant shall be treated as possessing capital of which he has deprived himself for the purpose of securing entitlement to council tax support or increasing the amount of that support except to the extent that that capital is reduced in accordance with section 37 (diminishing notional capital rule).
- 36.2 Except in the case of
- a discretionary trust; or
 - a trust derived from a payment made in consequence of a personal injury; or
 - any loan which would be obtained only if secured against capital disregarded under Schedule 5; or
 - a personal pension scheme, occupational pension scheme or a payment made by the Board of the Pension Protection Fund; or
 - any sum to which section 46(2)(a) of Schedule 4 (capital to be disregarded) applies which is administered in the way referred to in section 46(1)(a); or
 - any sum to which section 47(a) of Schedule 4 refers; or
 - child tax credit; or
 - working tax credit,
- any capital which would become available to the applicant upon application being made, but which has not been acquired by him, shall be treated as possessed by him but only from the date on which it could be expected to be acquired were an application made.
- 36.3 Any payment of capital, other than a payment of capital specified in section 36.4, made

- (a) to a third party in respect of a single applicant or a member of the family (but not a member of the third party's family) shall, where that payment is a payment of an occupational pension, a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund, be treated as possessed by that single applicant or, as the case may be, by that member;
- (b) to a third party in respect of a single applicant or in respect of a member of the family (but not a member of the third party's family) shall, where it is not a payment referred to in sub-paragraph (a), be treated as possessed by that single applicant or by that member to the extent that it is used for the food, ordinary clothing or footwear, household fuel or rent of that single applicant or, as the case may be, of any member of that family or is used for any council tax or water charges for which that applicant or member is liable;
- (c) to a single applicant or a member of the family in respect of a third party (but not in respect of another member of that family) shall be treated as possessed by that single applicant or, as the case may be, that member of the family to the extent that it is kept or used by him or used by or on behalf of any member of the family.

36.4 Section 36.3 shall not apply in respect of payment of capital made

- (a) under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation to the London Bombing Relief Charitable Fund;
- (b) pursuant to section 2 of the 1973 Act in respect of a person's participation
 - (i) in an employment programme specified in regulation 75(1)(a)(ii) of the Jobseeker's Allowance Regulations;
 - (ii) in a training scheme specified in regulation 75(1)(b)(ii) of those Regulations;
 - (iii) in the Intense Activity Period specified in regulation 75(1)(a)(iv) of those Regulations;
 - (iv) in a qualifying course within the meaning specified in regulation 17A(7) of those Regulations; or
 - (v) in the Flexible New Deal specified in regulation 75(1)(a)(v) of those Regulations;
- (bb) in respect of a person's participation in the Mandatory Work Activity Scheme; Enterprise Scheme
- (bc) in respect of an applicant's participation in the Employment, Skills and Enterprise Scheme;
- (d) under an occupational pension scheme, in respect of a pension or other periodical payment made under a personal pension scheme or a payment made by the Board of the Pension Protection Fund where-
 - (i) a bankruptcy order has been made in respect of the person in respect of whom the payment has been made or, in Scotland, the estate of that person is subject to sequestration or a judicial factor has been appointed on that person's estate under section 41 of the Solicitors (Scotland) Act 1980;
 - (ii) the payment is made to the trustee in bankruptcy or any other person acting on behalf of the creditors; and
 - (iii) the person referred to in (i) and any member of his family does not possess, or is not treated as possessing, any other income apart from that payment.

36.5 Where an applicant stands in relation to a company in a position analogous to that of a sole owner or partner in the business of that company, he may be treated as if he were such sole owner or partner and in such case

- a. the value of his holding in that company shall, notwithstanding section 31 (calculation of capital) be disregarded; and
- b. he shall, subject to section 36.6, be treated as possessing an amount of capital equal to the value or, as the case may be, his share of the value of the capital of that company and the foregoing provisions of this Section shall apply for the purposes of calculating that amount as if it were actual capital which he does possess.

36.6 For so long as the applicant undertakes activities in the course of the business of the company, the amount which he is treated as possessing under section 36.5 shall be disregarded.

36.7 Where an applicant is treated as possessing capital under any of sections 36.1 to 36.2 the foregoing provisions of this Section shall apply for the purposes of calculating its amount as if it were actual capital which he does possess.

37.0 Diminishing notional capital rule

37.1 Where an applicant is treated as possessing capital under section 36.1 (notional capital), the amount which he is treated as possessing;

- a. in the case of a week that is subsequent to
 - (i) the relevant week in respect of which the conditions set out in section 37.2 are satisfied; or
 - (ii) a week which follows that relevant week and which satisfies those conditions, shall be reduced by an amount determined under section 37.3;
- b. in the case of a week in respect of which section 37.1(a) does not apply but where
 - (i) that week is a week subsequent to the relevant week; and
 - (ii) that relevant week is a week in which the condition in section 37.4 is satisfied, shall be reduced by the amount determined under section 37.4

37.2 This paragraph applies to a reduction week or part-week where the applicant satisfies the condition that

- a. he is in receipt of council tax support; and
- b. but for section 36.1, he would have received an additional amount of council tax support in that week.

37.3 In a case to which section 37.2 applies, the amount of the reduction for the purposes of section 37.1(a) shall be equal to the aggregate of

- a. the additional amount to which sub-section 37.2(b) refers;
- b. where the applicant has also claimed housing benefit, the amount of any housing benefit or any additional amount of that benefit to which he would have been entitled in respect of the whole or part of the reduction week to which section 37.2 refers but for the application of regulation 49(1) of the Housing Benefit Regulations 2006 (notional capital);
- c. where the applicant has also claimed income support, the amount of income support to which he would have been entitled in respect of the whole or part of the reduction week to which section 37.2 refers but for the application of regulation 51(1) of the Income Support Regulations (notional capital);
- d. where the applicant has also claimed a jobseeker's allowance, the amount of an income-based jobseeker's allowance to which he would have been entitled in respect of the whole or part of the reduction week to which section 37.2 refers but for the application of regulation 113 of the Jobseeker's Allowance Regulations 1996 (notional capital) and
- e. where the applicant has also claimed an employment and support allowance, the amount of an income-related employment and support allowance to which he would have been entitled in respect of the whole or part of reduction week to which section 37.2 refers but for the application of regulation 115 of the Employment and Support Allowance Regulations 2008 (notional capital).

37.4 Subject to section 37.5, for the purposes of section 37.1(b) the condition is that the applicant would have been entitled to council tax support in the relevant week but for section 36.1, and in such a case the amount of the reduction shall be equal to the aggregate of

- a. the amount of council tax support to which the applicant would have been entitled in the relevant week and for the purposes of this sub-paragraph is the amount in respect of a part-week, that amount shall be determined by dividing the amount of council tax support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7;
- b. if the applicant would, but for regulation 49(1) of the Housing Benefit Regulations, have been entitled to housing benefit or to an additional amount of housing benefit in respect of the reduction week which includes the last day of the relevant week, the amount which is equal to-
 - (i) in a case where no housing benefit is payable, the amount to which he would have been entitled; or

(ii) in any other case, the amount Page 70 additional amount of housing benefit to which he would have been entitled,

and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of housing benefit to which he would have been entitled by the number equal to that number of days in the part-week and multiplying the quotient so obtained by 7;

- a. if the applicant would, but for regulation 51(1) of the Income Support Regulations, have been entitled to income support in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income support to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7;
- b. if the applicant would, but for regulation 113 of the Jobseeker's Allowance Regulations 1996, have been entitled to an income-based jobseeker's allowance in respect of the reduction week, within the meaning of this scheme, which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount shall be determined by dividing the amount of the income-based jobseeker's allowance to which he would have been so entitled by the number equal to the number of days in the part-week and multiplying the quotient so obtained by 7; and
- c. if the applicant would, but for regulation 115 of the Employment and Support Allowance Regulations 2008, have been entitled to an income-related employment and support allowance in respect of the reduction week, within the meaning of regulation 2(1) of those Regulations (interpretation), which includes the last day of the relevant week, the amount to which he would have been entitled and, for the purposes of this sub-paragraph, if the amount is in respect of a part-week, that amount must be determined by dividing the amount of the income-related employment and support allowance to which he would have been so entitled by the number equal to the number of days in that part-week and multiplying the quotient so obtained by 7;

37.5 The amount determined under section 37.4 shall be re-determined under that paragraph if the applicant makes a further claim for council tax support and the conditions in section 37.6 are satisfied, and in such a case-

- a. sub-paragraphs (a) to (d) of section 37.4 shall apply as if for the words 'relevant week' there were substituted the words 'relevant subsequent week'; and
- b. subject to section 37.7, the amount as re-determined shall have effect from the first week following the relevant subsequent week in question.

37.6 The conditions are that

- a. a further claim is made 26 or more weeks after
 - (i) the date on which the applicant made a claim for council tax support in respect of which he was first treated as possessing the capital in question under section 36.1;
 - (ii) in a case where there has been at least one re-determination in accordance with section 37.5, the date on which he last made a claim for council tax support which resulted in the weekly amount being re-determined, or
 - (iii) the date on which he last ceased to be entitled to council tax support, whichever last occurred; and
- b. the applicant would have been entitled to council tax support but for section 36.1

37.7 The amount as re-determined pursuant to section 37.5 shall not have effect if it is less than the amount which applied in that case immediately before the re-determination and in such a case the higher amount shall continue to have effect.

37.8 For the purposes of this section

- a. 'part-week'
 - (i) in section 37.4(a) means a period of less than a week for which council tax support is allowed;
 - (ii) in section 37.4(b) means a period of less than a week for which housing benefit is payable;

- (iii) in section 37.4(c), (d) and (e) a period of less than a week which includes the period for which income support, an income-related employment and support allowance or, as the case may be, an income-based jobseeker's allowance is payable; and
- bb. any other period of less than a week for which it is payable;
- b. 'relevant week' means the reduction week or part-week in which the capital in question of which the applicant has deprived himself within the meaning of section 39.1
 - (i) was first taken into account for the purposes of determining his entitlement to council tax reduction; or
 - (ii) was taken into account on a subsequent occasion for the purpose of determining or re-determining his entitlement to the council tax support on that subsequent occasion and that determination or re-determination resulted in his beginning to receive, or ceasing to receive, council tax reduction;
 and where more than one reduction week is identified by reference to heads (i) and (ii) of this sub-paragraph the later or latest such reduction week or, as the case may be, the later or latest such part-week;
- c. 'relevant subsequent week' means the reduction week or part-week which includes the day on which the further claim or, if more than one further claim has been made, the last such claim was made.

38.0 Capital jointly held

- 38.1 Except where an applicant possesses capital which is disregarded under section 36(5) (notional capital) where an applicant and one or more persons are beneficially entitled in possession to any capital asset they shall be treated, in the absence of evidence to the contrary, as if each of them were entitled in possession to the whole beneficial interest therein in an equal share and the foregoing provisions of this Section shall apply for the purposes of calculating the amount of capital which the applicant is treated as possessing as if it were actual capital which the applicant does possess

39.0 Calculation of tariff income from capital

- 39.1 No tariff income will be applied.

Sections 40 - 53

Definition and the treatment of students for council tax support purposes

40.0 Student related definitions

- 40.1 In this scheme the following definitions apply;

'academic year' means the period of twelve months beginning on 1 January, 1 April, 1 July or 1 September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course shall be considered to begin in the autumn rather than the summer;

'access funds' means;

- a. grants made under section 68 of the Further and Higher Education Act 1992 for the purpose of providing funds on a discretionary basis to be paid to students;
- b. grants made under section 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980;
- c. grants made under Article 30 of the Education and Libraries (Northern Ireland) Order 1993 or grants, loans or other payments made under Article 5 of the Further Education (Northern Ireland) Order 1997 in each case being grants, or grants, loans or other payments as the case may be, for the purpose of assisting students in financial difficulties;
- d. discretionary payments, known as "learner support funds" which are made available to students in further education by institutions out of funds provided by the Secretary of State under section

- 14 of the Education Act 2002 or the Chief Executive of Skills Funding under sections 100 and 101 of the Apprenticeships, Skills, Children and Learning Act 2009; or
- e. Financial Contingency Funds made available by the Welsh Ministers;

‘college of further education’ means a college of further education within the meaning of Part 1 of the Further and Higher Education (Scotland) Act 1992;

‘contribution’ means;

- a. any contribution in respect of the income of a student or any person which the Secretary of State, the Scottish Ministers or an education authority takes into account in ascertaining the amount of a student’s grant or student loan; or
- b. any sums, which in determining the amount of a student’s allowance or bursary in Scotland under the Education (Scotland) Act 1980, the Scottish Ministers or education authority takes into account being sums which the Scottish Ministers or education authority consider that it is reasonable for the following person to contribute towards the holder’s expenses;
 - (i) the holder of the allowance or bursary;
 - (ii) the holder’s parents;
 - (iii) the holders parent’s spouse, civil partner or a person ordinarily living with the holder’s parent as if he or she were the spouse or civil partner of that parent; or
 - (iii) the holder’s spouse or civil partner;

‘course of study’ means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it;

‘covenant income’ means the gross income payable to a full-time student under a Deed of Covenant by his parent;

‘education authority’ means a government department, a local education authority as defined in section 12 of the Education Act 1996 (interpretation), a local education authority as defined in section 123 of the Local Government (Scotland) Act 1973, an education and library board established under Article 3 of the Education and Libraries (Northern Ireland) Order 1986, any body which is a research council for the purposes of the Science and Technology Act 1965 or any analogous government department, authority, board or body of the Channel Island, Isle of Man or any other country outside Great Britain;

‘full-time course of study’ means a full time course of study which;

- a. is not funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers or a full-time course of study which is not funded in whole or in part by the Scottish Ministers at a college of further education or a full-time course of study which is a course of higher education and is funded in whole or in part by the Scottish Ministers;
- b. is funded in whole or in part by the Secretary of State under section 14 of the Education Act 2002, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out-
 - (i) in the case of a course funded by the Secretary of State under section 14 of the Education Act 2002 or the Chief Executive of Skills Funding, in the student’s learning agreement signed on behalf of the establishment which is funded by either of those persons for the delivery of that course; or
 - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by that Council for the delivery of that course; or
- c. is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves-
 - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
 - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21

‘full-time student’ means a person attending or undertaking a full-time course of study and includes a student on a sandwich course;

‘grant’ (except in the definition of ‘access funds’) means any kind of educational grant or award and includes any scholarship, studentship, exhibition allowance or bursary but does not include a payment from access funds or any payment to which paragraph 12 of Schedule 4 or paragraph 53 of Schedule 5 applies;

‘grant income’ means

- (a) any income by way of a grant;
- (b) any contribution whether or not it is paid;

‘higher education’ means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992; **‘last day of the course’** means;

- a. in the case of a qualifying course, the date on which the last day of that course falls or the date on which the final examination relating to that course is completed, whichever is later;
- b. in any other case, the date on which the last day of the final academic term falls in respect of the course in which the student is enrolled;

‘period of study’ means-

- a. in the case of a course of study for one year or less, the period beginning with the start of the course and ending with the last day of the course;
- b. in the case of a course of study for more than one year, in the first or, as the case may be, any subsequent year of the course, other than the final year of the course, the period beginning with the start of the course or, as the case may be, the year’s start and ending with either-
 - (i) the day before the start of the next year of the course in a case where the student’s grant or loan is assessed at a rate appropriate to his studying throughout the year, or, if he does not have a grant or loan, where a loan would have been assessed at such a rate had he had one; or
 - (ii) in any other case, the day before the start of the normal summer vacation appropriate to his course;
- d. in the final year of a course of study of more than one year, the period beginning with that year’s start and ending with the last day of the course;

‘periods of experience’ means periods of work experience which form part of a sandwich course;

‘qualifying course’ means a qualifying course as defined for the purposes of Parts 2 and 4 of the Jobseeker’s Allowance Regulations;

‘modular course’ means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

‘sandwich course’ has the meaning prescribed in regulation 2(9) of the Education (Student Support) Regulations 2008, regulation 4(2) of the Education (Student Loans), (Scotland) Regulations 2007 or regulations 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;

‘standard maintenance grant’ means-

- a. except where paragraph (b) or (c) applies; in the case of a student attending or undertaking a course of study at the University of London or an establishment within the area comprising the City of London and Metropolitan Police District, the amount specified for the time being in paragraph 2(2)(a) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (‘the 2003 Regulations’) for such a student;
- b. except where paragraph (c) applies, in the case of a student residing at his parent’s home, the amount specified in paragraph 3 thereof;

- c. in the case of a student receiving a 'standard maintenance allowance' or bursary under the Education (Scotland) Act 1980, the amount of money specified as 'standard maintenance allowance' for the relevant year appropriate for the student set out in the Student Support in Scotland Guide issued by the student Awards Agency for Scotland, or its nearest equivalent in the case of a bursary provided by a college of further education or a local education authority;
- d. in any other case, the amount specified in paragraph 2(2) of Schedule 2 to the 2003 Regulations other than in sub-paragraph (a) or (b) thereof;

'student' means a person, other than a person in receipt of a training allowance, who is attending or undertaking-

- a. a course of study at an educational establishment; or
- b. a qualifying course;

'student loan' means a loan towards a student's maintenance pursuant to any regulations made under section 22 of the Teaching and Higher Education Act 1998, section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and shall include, in Scotland, a young student's bursary paid under regulation 4(1)(c) of the Student's Allowances (Scotland) Regulations 2007

40.2 For the purposes of the definition of 'full-time student', a person shall be regarded as attending or, as the case may be, undertaking a full-time course of study or as being on a sandwich course

- a. in the case of person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending;
 - (i) on the last day on which he is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or
 - (ii) on such earlier date (if any) as he finally abandons the course or is dismissed from it;
- b. in any other case, throughout the period beginning on the date on which he starts attending or undertaking the course and ending on the last day of the course or on such earlier date (if any) as he finally abandons it or is dismissed from it.

40.3 For the purposes of sub-paragraph (a) of section 40.2, the period referred to in that sub-paragraph shall include;

- a. where a person has failed examinations or has failed to successfully complete a module relating to a period when he was attending or undertaking a part of the course as a full-time course of study, any period in respect of which he attends or undertakes the course for the purpose of retaking those examinations or that module;
- b. any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which he is required to attend or undertake the course.

41.0 Treatment of students

41.1 The following sections relate to students who claim council tax support

42.0 Students who are excluded from entitlement to council tax support

42.1 Students (except those specified in section 42.3) are not able to claim council tax support under the Council's support scheme.

42.2 To be eligible for support, the student must be liable for council tax under Section 6 of the Local Government Finance Act 1992 and they must not be deemed to be a full-time student or a persons from abroad within the meaning of section 7 of this scheme (persons from abroad).

42.3 Section 42.2 shall not apply to a student

- (a) who is a person on income support, income-based jobseeker's allowance or an income-related employment and support allowance;
- (b) who is a lone parent;
- (c) whose applicable amount would, but for this section, include the disability premium or severe disability premium;
- (d) whose applicable amount would include the disability premium but for his being treated as capable of work by virtue of a determination made in accordance with regulations made under section 171E of the Act;
- (e) who is, or is treated as, incapable of work and has been so incapable, or has been so treated as incapable, of work in accordance with the provisions of, and regulations made under, Part 12A of the Act (incapacity for work) for a continuous period of not less than 196 days; and for this purpose any two or more separate periods separated by a break of not more than 56 days shall be treated as one continuous period;
- (f) who has, or is treated as having, limited capability for work and has had, or been treated as having, limited capability for work in accordance with the Employment and Support Allowance Regulations for a continuous period of not less than 196 days, and for this purpose any two or more separate periods separated by a break of not more than 84 days must be treated as one continuous period.
- (g) who has a partner who is also a full-time student, if he or that partner is treated as responsible for a child or young person;
- (h) who is a single applicant with whom a child is placed by a local authority or voluntary organisation within the meaning of the Children Act 1989, or, in Scotland, boarded out within the meaning of the Social Work (Scotland) Act 1968;
- (i) who is;
 - (i) aged under 21 and whose course of study is not a course of higher education, or
 - (ii) a qualifying young person or child within the meaning of section 142 of the Act (child and qualifying young person);
- (ii) in respect of whom
 - (i) a supplementary requirement has been determined under paragraph 9 of Part 2 of Schedule 2 to the Education (Mandatory Awards) Regulations 2003;
 - (ii) an allowance, or as the case may be, bursary has been granted which includes a sum under paragraph (1)(d) or regulation 4 of the Students' Allowances (Scotland) Regulations 1999 or, as the case may be, under paragraph (1)(d) of regulation 4 of the Education Authority (Bursaries) (Scotland) Regulations 1995, in respect of expenses incurred;
 - (iii) a payment has been made under section 2 of the Education Act 1962 or under or by virtue of regulations made under the Teaching and Higher Education Act 1998;
 - (iv) a grant has been made under regulation 13 of the Education (Student Support) Regulations 2005 or under regulation 13 of the Education (Student Support) Regulations (Northern Ireland) 2000; or
 - (v) a supplementary requirement has been determined under paragraph 9 of Schedule 6 to the Students Awards Regulations (Northern Ireland) 1999 or a payment has been made under Article 50(3) of the Education and Libraries (Northern Ireland) Order 1986,

on account of his disability by reason of deafness.

For the purposes of section 42.3(h)(i) the student must have begun, or been enrolled or accepted onto the course before attaining the age of 19

- 42.4 For the purposes of section 42.3, once section 42.3(e) applies to a full-time student, if he then ceases, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that paragraph shall, on his again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to him for so long as he remains incapable or is treated as remaining incapable, of work.
- 42.5 In section 42.3(h) the reference to a course of higher education is a reference to a course of any description mentioned in Schedule 6 to the Education Reform Act 1988.
- 42.6 A full-time student to whom sub-paragraph (i) of section 42.3 applies, shall be treated as satisfying that sub-paragraph from the date on which he made a request for the supplementary requirement, allowance, bursary or payment as the case may be.

- 42.7 Section 42.2 shall not apply to a full-time student for the period specified in section 42.8 if;
- (a) at any time during an academic year, with the consent of the relevant educational establishment, he ceases to attend or undertake a course because he is;
 - (i) engaged in caring for another person; or
 - (ii) ill;
 - (b) he has subsequently ceased to be engaged in engaging in caring for that person or, as the case may be, he has subsequently recovered from that illness; and
 - (c) he is not eligible for a grant or a student loan in respect of the period specified in section 42.8.
- 42.8 The period specified for the purposes of section 42.7 is the period, not exceeding one year, beginning on the day on which he ceased to be engaged in caring for that person or, as the case may be, the day on which he recovered from that illness and ending on the day before;
- (a) the day on which he resumes attending or undertaking the course; or
 - (b) the day from which the relevant educational establishment has agreed that he may resume attending or undertaking the course, which shall first occur.
- 43.0 Calculation of grant income**
- 43.1 The amount of a student's grant income to be taken into account shall, subject to sections 43.2 and 43.3, be the whole of his grant income.
- 43.2 There shall be excluded from a student's grant income any payment;
- (a) intended to meet tuition fees or examination fees;
 - (b) in respect of the student's disability;
 - (c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;
 - (d) on account of the student maintaining a home at a place other than that at which he resides during his course;
 - (e) on account of any other person but only if that person is residing outside of the United Kingdom and there is no applicable amount in respect of him;
 - (f) intended to meet the cost of books and equipment;
 - (g) intended to meet travel expenses incurred as a result of his attendance on the course;
 - (h) intended for the child care costs of a child dependant;
 - (i) of higher education bursary for care leavers made under Part 111 of the Children Act 1989.
- 43.3 Where a student does not have a student loan and is not treated as possessing such a loan, there shall be excluded from the student's grant income;
- (a) the sum of **£303** per academic year in respect of travel costs; and
 - (b) the sum of **£390** per academic year towards the costs of books and equipment, whether or not any such costs are incurred.
- The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).
- 43.4 There shall also be excluded from a student's grant income the grant for dependants known as the parents' learning allowance paid pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 or section 22 of the Teaching and Higher Education Act 1998.
- 43.5 Subject to sections 43.6 and 43.7, a student's grant income shall be apportioned;
- (a) subject to section 43.8, in a case where it is attributable to the period of study, equally between the weeks in that period beginning with the reduction week, the first day of which coincides with, or immediately follows the first day of the period of study and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study;

- (b) in any other case, equally between “~~the~~” in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of the period for which it is payable and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period for which it is payable.

43.6 Any grant in respect of dependants paid under section 63(6) of the Health Services and Public Health Act 1968 (grants in respect of the provision of instruction to officers of hospital authorities) and any amount intended for the maintenance of dependants under Part 3 of Schedule 2 to the Education (Mandatory Awards) Regulations 2004 shall be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.

43.7 In a case where a student is in receipt of a student loan or where he could have acquired a student loan by taking reasonable steps but had not done so, any amount intended for the maintenance of dependants to which neither section 43.6 nor section 47 (other amounts to be disregarded) apply, shall be apportioned over the same period as the student’s loan is apportioned or, as the case may be, would have been apportioned.

43.8 In the case of a student on a sandwich course, any periods of experience within the period of study shall be excluded and the student’s grant income shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which immediately follows the last day of the period of experience and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the period of study.

44.0 Calculation of covenant income where a contribution is assessed

44.1 Where a student is in receipt of income by way of a grant during a period of study and a contribution has been assessed, the amount of his covenant income to be taken into account for that period and any summer vacation immediately following shall be the whole amount of the covenant income less, subject to section 44.3, the amount of the contribution.

44.2 The weekly amount of the student’s covenant shall be determined-

- (a) by dividing the amount of income which falls to be taken into account under section 44.1 by 52 or 53, whichever is reasonable in the circumstances;

44.3 For the purposes of section 44.1, the contribution shall be treated as increased by the amount (if any) by which the amount excluded under section 43.2(g) (calculation of grant income) falls short of the amount specified in section 7(2) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (travel expenditure).

45.0 Covenant income where no grant income or no contribution is assessed

45.1 Where a student is not in receipt of income by way of a grant the amount of his covenant income shall be calculated as follows;

- (a) any sums intended for any expenditure specified in section 43.2 (a) to (e) (calculation of grant income) necessary as a result of his attendance on the course shall be disregarded;
- (b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, shall be apportioned equally between the weeks of the period of study;
- (c) there shall be disregarded from the amount so apportioned the amount which would have been disregarded under section 43.2(f) and 43.3 (calculation of grant income) had the student been in receipt of the standard maintenance grant; and
- (d) the balance, if any, shall be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income.

45.2 Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of his covenanted income shall be calculated in accordance with sub-paragraphs (a) to (d) of section 45.1, except that;

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- (a) the value of the standard maintenance allowance shall be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under section 43.2 (a) to (e); and
 - (b) the amount to be disregarded under section 45.1(c) shall be abated by an amount equal to the amount of any sums disregarded under section 43.2(f) and (g) and 43.3.

46.0 Student Covenant Income and Grant Income – non disregard

46.1 No part of a student's covenant income or grant income shall be disregarded under paragraph 15 of Schedule 2 to this scheme.

47.0 Other amounts to be disregarded

47.1 For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with section 51, any amounts intended for any expenditure specified in section 43.2 (calculation of grant income), necessary as a result of his attendance on the course shall be disregarded but only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under sections 43.2 or 43.3, 44.3, 45.1(a) or (c) or 48.5 (calculation of grant income, covenant income and treatment of student loans) on like expenditure.

48.0 Treatment of student loans

48.1 A student loan shall be treated as income.

48.2 In calculating the weekly amount of the loan to be taken into account as income

- (a) in respect of a course that is of a single academic year's duration or less, a loan which is payable in respect of that period shall be apportioned equally between the weeks in the period beginning with;
 - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of the single academic year;
 - (ii) where the student is required to start attending the course in August or where the course is less than an academic year's duration, the reduction week, the first day of which coincides with, or immediately follows, the first day of the course, and ending with the reduction week, the last day of which coincides with, or immediately precedes with, the last day of the course;
- (b) in respect of an academic year of a course which starts other than on 1 September, a loan which is payable in respect of that academic year shall be apportioned equally between the weeks in the period beginning with the reduction week, the first day of which coincides with, or immediately follows, the first day of that academic year and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of that academic year but excluding any reduction weeks falling entirely within the quarter during which, in the opinion of the Secretary of State, the longest of any vacation is taken and for the purposes of this sub-paragraph, 'quarter' shall have the same meaning as for the purposes of the Education (Student Support) Regulations 2005;
- (c) in respect of the final academic year of a course (not being a course of a single year's duration), a loan which is payable in respect of that final academic year shall be apportioned equally between the weeks in the period beginning with;
 - (i) except in a case where (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of that academic year;
 - (ii) where the final academic year starts on 1 September, the reduction week, the first day of which coincides with, or immediately follows, the earlier of 1 September or the first day of the autumn term, and ending with the reduction week, the last day of which coincides with, or immediately precedes, the last day of the course;
- (d) in any other case, the loan shall be apportioned equally between the weeks in the period beginning with the earlier of;
 - (i) the first day of the first reduction week in September; or
 - (ii) the reduction week, the first day of which coincides with, or immediately follows, the first day of the autumn term,

and ending with the reduction week, the day of which coincides with, or immediately precedes, the last day of the course, and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.

- 48.3 A student shall be treated as possessing a student loan in respect of an academic year where;
- (a) a student loan has been made to him in respect of that year; or
 - (b) he could acquire such a loan in respect of that year by taking reasonable steps to do so.
- 48.4 Where a student is treated as possessing a student loan under section 48.3, the amount of the student loan to be taken into account as income shall be, subject to section 48.5
- (a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to
 - (i) the maximum student loan he is able to acquire in respect of that year by taking reasonable steps to do so; and
 - (ii) any contribution whether or not it has been paid to him;
 - (b) in the case of a student to whom a student loan is not made in respect of an academic year, the maximum student loan that would be made to the student if;
 - (i) he took all reasonable steps to obtain the maximum student loan he is able to acquire in respect of that year; and
 - (ii) no deduction in that loan was made by virtue of the application of a means test.
- 48.5 There shall be deducted from the amount of income taken into account under section 48.4
- (a) the sum of £303 per academic year in respect of travel costs; and
 - (b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.
- The above figures will be increased annually in line with the Housing Benefit Regulations 2006 (as amended).
- 49.0 Treatment of fee loans and treatment of payments from access funds**
- 49.1 A loan for fees, known as a fee loan or a fee contribution loan, made pursuant to regulations made under Article 3 of the Education (Student Support) (Northern Ireland) Order 1998, section 22 of the Teaching and Higher Education Act 1998 or section 73(f) of the Education (Scotland) Act 1980, shall be disregarded income.
- 49.2 This paragraph applies to payments from access funds that are not payments to which section 52.2 or 52.3 (income treated as capital) applies.
- 49.3 A payment from access funds, other than a payment to which section 49.4 applies, shall be disregarded as income.
- 49.4 Subject to section 49.5 of this section and section 35 of Schedule 2,
- (a) any payments from access funds which are intended and used for an item of food, ordinary clothing or footwear, household fuel, or rent of a single applicant or, as the case may be, of the applicant or any other member of his family and
 - (b) any payments from access funds which are used for any council tax or water charges for which that applicant or member is liable, shall be disregarded as income to the extent of £20 per week.
- 49.5 Where a payment from access funds is made-
- (a) on or after 1 September or the first day of the course, whichever first occurs, but before receipt of any student loan in respect of that year and that payment is intended for the purpose of bridging the period until receipt of the student loan; or
 - (b) before the first day of the course to a person in anticipation of that person becoming a student, that payment shall be disregarded as income.

50.1 Where the applicant or his partner is a student and for the purposes of assessing a contribution to the student's grant or student loan, the partner's income has been taken into account, an amount equal to that contribution shall be disregarded for the purposes of assessing that other partner's income.

51.0 Further disregards of student's income

51.1 Where any part of a student's income has already been taken into account for the purpose of assessing his entitlement to a grant or student loan, the amount taken into account shall be disregarded in assessing that student's income.

52.0 Income treated as capital

52.1 Any amount by way of a refund of tax deducted from a student's covenant income shall be treated as capital.

52.2 Any amount paid from access funds as a single lump sum shall be treated as capital.

52.3 An amount paid from access fund as a single lump sum which is intended and used for an item other than food, ordinary clothing or footwear, household fuel or rent, or which is used for an item other than any council tax or water charges for which that applicant or member is liable, shall be disregarded as capital but only for a period of 52 weeks from the date of payment.

53.0 Disregard of changes occurring during summer vacation

53.1 In calculating a student's income the authority shall disregard any change in the standard maintenance grant, occurring in the recognised summer vacation appropriate to the student's course, if that vacation does not form part of his period of study from the date on which the change occurred to the end of that vacation.

Sections 54 - 65**The calculation and amount of council tax support****54.0 Maximum council tax support**

54.1 Subject to sections 54.2 to 54.4, the amount of a person's maximum council tax support in respect of a day for which he is liable to pay council tax, shall be 100 per cent, of the amount A divided by B where;

- (a) A is the amount set by the appropriate authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act. The annual liability will also be restricted to a council tax band E if the applicant lives in a property that has either a council tax band F, G or H.
- (b) B is the number of days in that financial year, less any deductions in respect of non-dependants which fall to be made under section 55 (non-dependant deductions).

54.2 In calculating a person's maximum council tax support any reduction in the amount that person is liable to pay in respect of council tax, which is made in consequence of any enactment in, or made under, the 1992 Act, shall be taken into account.

54.3 Subject to section 54.4, where an applicant is jointly and severally liable for council tax in respect of a dwelling in which he is resident with one or more other persons but excepting any person so residing with the applicant who is a student to whom section 42.2 (students who are excluded from entitlement to council tax support) applies, in determining the maximum council tax support in his case in

accordance with section 54.1, the amount divided by the number of persons who are jointly and severally liable for that tax.

54.4 Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, section 54.3 shall not apply in his case.

55.0 Non-dependant deductions

55.1 Subject to the following provisions of this section, the non-dependant deductions in respect of a day referred to in section 54 (maximum council tax support) shall be;

- (a) in respect of a non-dependant aged 18 or over in remunerative work, £11.55 x 1/7;
- (b) in respect of a non-dependant aged 18 or over to whom sub-paragraph (a) does not apply, £3.80 x 1/7.

55.2 In the case of a non-dependant aged 18 or over to whom section 58.1(a) applies, where it is shown to the appropriate authority that his normal gross weekly income is-

- (a) less than £196.95, the deduction to be made under this paragraph shall be that specified in paragraph 58.1(b);
- (b) not less than £196.95, but less than £341.40, the deduction to be made under this section shall be £7.65
- (c) not less than £341.40, but less than £424.20, the deduction to be made under this section shall be £9.65;

55.3 Only one deduction shall be made under this section in respect of a couple or, as the case may be, members of a polygamous marriage and, where, but for this paragraph, the amount that would fall to be deducted in respect of one member of a couple or polygamous marriage is higher than the amount (if any) that would fall to be deducted in respect of the other, or any other, member, the higher amount shall be deducted.

55.4 In applying the provisions of section 55.2 in the case of a couple or, as the case may be, a polygamous marriage, regard shall be had, for the purpose of that paragraph, to the couple's or, as the case may be, all members of the polygamous marriage's joint weekly gross income.

55.5 Where in respect of a day-

- (a) a person is a resident in a dwelling but is not himself liable for council tax in respect of that dwelling and that day;
- (b) other residents in that dwelling (the liable persons) have joint and several liability for council tax in respect of that dwelling and that day otherwise than by virtue of section 9 or 77 or 77A of the 1992 Act (liability of spouse and civil partners); and
- (c) the person to whom sub-paragraph (a) refers is a non-dependant of two or more of the liable persons, the deduction in respect of that non-dependant shall be apportioned equally between those liable persons.

55.6 No deduction shall be made in respect of any non-dependants occupying an applicant's dwelling if the applicant or his partner is-

- (a) blind or treated as blind; or
- (b) receiving in respect of himself
 - (i) attendance allowance, or would be receiving that allowance but for
 - (aa) a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - (bb) an abatement as a result of hospitalisation; or
 - (ii) the care component of the disability living allowance, or would be receiving that component but for
 - (aa) a suspension of benefit in accordance with regulations under section 113(2) of The Act; or
 - (bb) an abatement as a result of hospitalisation; or

- (c) the daily living component of personal independence payment, or would be receiving that allowance but for a suspension of benefit in accordance with regulations under section 86 of the Welfare Reform Act 2012 (hospital in-patients);
- (d) an AFIP, or would be receiving that payment but for a suspension of it in accordance with any terms of the armed reserve forces compensation scheme which allows for a suspension because a person is undergoing medical treatment in a hospital or similar institution.

55.7 No deduction shall be made in respect of a non-dependant if;

- (a) although he resides with the applicant, it appears to the authority that his normal home is elsewhere; or
- (b) he is in receipt of a training allowance paid in connection with a youth training established under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990; or
- (c) he is a full-time student within the meaning of section 44.0 (Students); or
- (d) he is not residing with the applicant because he has been a patient for a period of excess of 52 weeks, and for these purposes;
 - (i) 'patient' has the meaning given within this scheme, and
 - (ii) where a person has been a patient for two or more distinct periods separated by one or more intervals each not exceeding 28 days, he shall be treated as having been a patient continuously for a period equal in duration to the total of those distinct periods.

55.8 No deduction shall be made in respect of a non-dependant;

- (a) who is on income support, state pension credit, an income-based jobseeker's allowance or an income-related employment
- (b) and support allowance; or
- (b) to whom Schedule 1 of the 1992 Act applies (persons disregarded for purposes of discount) but this sub-paragraph shall not apply to a non-dependant who is a student to whom paragraph 4 of that Schedule refers.
- (c) who is entitled to an award of Universal Credit where the award is calculated on the basis that the person does not have any earned income. – earned income has the meaning given in regulation 52 of the Universal Credit regulations 2013(a)

55.9 In the application of section 55.2 there shall be disregarded from his weekly gross income-

- (a) any attendance allowance, disability living allowance or personal independence payment or an AFIP received by him;
- (b) any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006) which had his income fallen to be calculated under section 30 (calculation of income other than earnings) would have been disregarded under paragraph 24 of Schedule 4 (income in kind); and
- (c) any payment which had his income fallen to be calculated under section 30 would have been disregarded under paragraph 36 of Schedule 4 (payments made under certain trusts and certain other payments).

56.0 Extended support

56.1 An applicant who is entitled to council tax support (by virtue of the general conditions of entitlement) shall be entitled to extended support where;

- (a) the applicant or the applicant's partner was entitled to a qualifying income-related benefit;
- (b) entitlement to a qualifying income-related benefit ceased because the applicant or the applicant's partner-
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment;
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying income-related benefit, jobseeker's allowance or a combination of those benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying income-related benefit ceased.

- 56.2 For the purpose of section 56.1c, an applicant or an applicant's partner is to be treated as having been entitled to and in receipt of a qualifying income-related benefit or jobseeker's allowance during any period of less than five weeks in respect of which the applicant or the applicant's partner was not entitled to any of those benefits because the applicant or the applicant's partner was engaged in remunerative work as a consequence of their participation in an employment zone programme.
- 56.3 For the purpose of this section, where an applicant or an applicant's partner is entitled to and in receipt of joint-claim jobseeker's allowance they shall be treated as being entitled to and in receipt of jobseeker's allowance.
- 56.4 An applicant must be treated as entitled to council tax support by virtue of the general conditions of entitlement where-
- (a) the applicant ceased to be entitled to council tax support because the applicant vacated the dwelling in which the applicant was resident;
 - (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying income-related benefit ceased, or in the preceding week; and
 - (c) entitlement to the qualifying income-related benefit ceased in any of the circumstances listed in section 56.1(b).
- 56.5 This section shall not apply where, on the day before an applicant's entitlement to income support ceased, the regulation 6(5) of the Income Support Regulations (remunerative work: housing costs) applied to that applicant.
- 57.0 Duration of extended support period**
- 57.1 Where an applicant is entitled to a support reduction, the extended support period starts on the first day of the support week immediately following the support week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying income-related benefit.
- 57.2 For the purpose of section 57.1, an applicant or an applicant's partner ceases to be entitled to a qualifying income-related benefit on the day immediately following the last day of entitlement to that benefit.
- 57.3 The extended support period ends;
- (a) at the end of a period of four weeks; or
 - (b) on the date on which the applicant to whom the extended support is payable has no liability for council tax, if that occurs first.
- 58.0 Amount of extended support**
- 58.1 For any week during the extended support period the amount of the extended support payable to an applicant shall be the higher of-
- (a) the amount of council tax support to which the applicant was entitled under the general conditions of entitlement in the last support week before the applicant or the applicant's partner ceased to be entitled to a qualifying income-related benefit;
 - (b) the amount of council tax support to which the applicant would be entitled under the general conditions of entitlement for any support week during the extended support period, if section 56 (extended support) did not apply to the applicant; or
 - (c) the amount of council tax support to which the applicant's partner would be entitled under the general conditions of entitlement, if section 56 did not apply to the applicant.
- 58.2 Section 58.1 does not apply in the case of a mover.
- 58.3 Where an applicant is in receipt of extended support under this section and the applicant's partner makes a claim for council tax support, no amount of council tax support shall be payable by the appropriate authority during the extended support period.

59.0 Extended support – movers

59.1 This section applies;

- (a) to a mover; and
- (b) from the Monday following the day of the move.

59.2 The amount of the extended support payable from the Monday from which this section applies until the end of the extended support period shall be the amount of council tax support which was payable to the mover for the last support week before the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit.

59.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended support may take the form of a payment from the appropriate authority to;

- (a) the second authority; or
- (b) the mover directly.

59.4 Where-

- (a) a mover, or the mover's partner, makes a claim for council tax support to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying income-related benefit; and
- (b) the mover, or the mover's partner, is in receipt of extended support from the appropriate authority, the second authority shall reduce the weekly amount of council tax support that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended support until the end of the extended support period.

60.0 Relationship between extended support and entitlement to council tax support under the general conditions of entitlement

60.1 Where an applicant's council tax support award would have ended when the applicant ceased to be entitled to a qualifying income-related benefit in the circumstances listed in section 56(b), that award will not cease until the end of the extended support period.

60.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended support payable in accordance with section 58.1(a) or 59.2 (amount of extended support – movers).

61.0 Extended support (qualifying contributory benefits)

61.1 An applicant who is entitled to council tax support (by virtue of the general conditions of entitlement) shall be entitled to an extended support (qualifying contributory benefits) where;

- (a) the applicant or the applicant's partner was entitled to a qualifying contributory benefit;
- (b) entitlement to a qualifying contributory benefit ceased because the applicant or the applicant's partner;
 - (i) commenced employment as an employed or self-employed earner;
 - (ii) increased their earnings from such employment; or
 - (iii) increased the number of hours worked in such employment, and that employment is or, as the case may be, increased earnings or increased number of hours are expected to last five weeks or more;
- (c) the applicant or the applicant's partner had been entitled to and in receipt of a qualifying contributory benefit or a combination of qualifying contributory benefits for a continuous period of at least 26 weeks before the day on which the entitlement to a qualifying contributory benefit ceased; and
- (d) the applicant or the applicant's partner was not entitled to and not in receipt of a qualifying income-related benefit in the last support week in which the applicant, or the applicant's partner, was entitled to a qualifying contributory benefit.

- 61.2 An applicant must be treated as entitled to council tax support by virtue of the general conditions of entitlement where:
- (a) the applicant ceased to be entitled to council tax support because the applicant vacated the dwelling in which the applicant was resident;
 - (b) the day on which the applicant vacated the dwelling was either in the week in which entitlement to a qualifying contributory benefit ceased, or in the preceding week; and
 - (c) entitlement to the qualifying contributory benefit ceased in any of the circumstances listed in section 61.1(b).
- 62.0 Duration of extended support period (qualifying contributory benefits)**
- 62.1 Where an applicant is entitled to extended support (qualifying contributory benefits), the extended support period starts on the first day of the support week immediately following the support week in which the applicant, or the applicant's partner, ceased to be entitled to a qualifying contributory benefit.
- 62.2 For the purpose of section 62.1, an applicant or an applicant's partner ceases to be entitled to a qualifying contributory benefit on the day immediately following the last day of entitlement to that benefit.
- 62.3 The extended support period ends;
- (a) at the end of a period of four weeks; or
 - (b) on the date on which the applicant to whom the extended support (qualifying contributory benefits) is payable has no liability for council tax, if that occurs first.
- 63.0 Amount of extended support (qualifying contributory benefits)**
- 63.1 For any week during the extended support period the amount of the extended support (qualifying contributory benefits) payable to an applicant shall be the higher of;
- (a) the amount of council tax support to which the applicant was entitled under the general conditions of entitlement in the last support week before the applicant or the applicant's partner ceased to be entitled to a qualifying contributory benefit;
 - (b) the amount of council tax support to which the applicant would be entitled under the general conditions of entitlement for any support week during the extended support period, if section 61 (extended reductions (qualifying contributory benefits) did not apply to the applicant; or
 - (c) the amount of council tax support to which the applicant's partner would be entitled under the general conditions of entitlement, if section 61 did not apply to the applicant.
- 63.2 Section 63.1 does not apply in the case of a mover.
- 63.3 Where an applicant is in receipt of extended support (qualifying contributory benefits) under this section and the applicant's partner makes a claim for council tax support, no amount of council tax support shall be payable by the appropriate authority during the extended support period.
- 64.0 Extended support (qualifying contributory benefits) – movers**
- 64.1 This section applies;
- (a) to a mover; and
 - (b) from the Monday following the day of the move.
- 64.2 The amount of the extended support (qualifying contributory benefit) payable from the Monday from which this section applies until the end of the extended support period shall be the amount of council tax support which was payable to the mover for the last support week before the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit.
- 64.3 Where a mover's liability to pay council tax in respect of the new dwelling is to the second authority, the extended support (qualifying contributory benefits) may take the form of a payment from the appropriate authority to-

the second authority; or
the mover directly.

64.4 Where

- (a) a mover, or the mover's partner, makes a claim for council tax support to the second authority after the mover, or the mover's partner, ceased to be entitled to a qualifying contributory benefit; and
- (b) the mover, or the mover's partner, is in receipt of extended support (qualifying contributory benefits) from the appropriate authority, the second authority shall reduce the weekly amount of council tax support that the mover, or the mover's partner, is entitled to by a sum equal to the amount of the extended support (qualifying contributory benefits) until the end of the extended support period.

65.0 Relationship between extended support (qualifying contributory benefits) and entitlement to council tax support under the general conditions of entitlement

65.1 Where an applicant's council tax support award would have ended when the applicant ceased to be entitled to a qualifying contributory benefit in the circumstances listed in section 61.1(b) that award will not cease until the end of the extended support period.

65.2 Changes of circumstances and increases for exceptional circumstances shall not apply to any extended reduction (qualifying contributory benefits) payable in accordance with section 63.1(a) or 64.2 (amount of extended support – movers).

Sections 66 - 67

Dates on which entitlement and changes of circumstances are to take effect

66.0 Date on which entitlement is to begin

66.1 Subject to section 66.2, any person to whom or in respect of whom a claim for council tax support is made and who is otherwise entitled to that support shall be so entitled from the week following the date on which that claim is made or is treated as made.

66.2 Where a person is otherwise entitled to council tax support and becomes liable for the first time for the authority's council tax in respect of a dwelling of which he is a resident in that week in which his claim is made or is treated as made, he shall be so entitled from that week.

67.0 Date on which change of circumstances is to take effect

67.1 Except in cases where section 21 (disregards of changes in tax, contributions, etc) applies and subject to the following provisions of this paragraph, a change of circumstances which affects entitlement to, or the amount of, a reduction under the authority's scheme ("change of circumstances"), takes effect from the first day of the week following the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefits Acts, the date on which the change actually occurs shall be the day immediately following the last day of entitlement to that benefit.

67.2 Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect from the day on which it actually occurs.

67.3 Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 13 of the 1992 Act (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under sections 11 or 12 of that Act, it shall take effect from the day on which the change in amount has effect.

- 67.4 Where the change of circumstances is the applicant's acquisition of a partner, the change takes effect on the day on which the acquisition takes place.
- 67.5 Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect on the day the death or separation occurs.
- 67.6 If two or more changes of circumstances occurring in the same week would, but for this paragraph, take effect in different weeks in accordance with paragraphs (1) to (5) they take effect from the day to which the appropriate paragraph from (2) to (5) above refers, or, where more than one day is concerned, from the earlier day.
- 67.7 Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of benefit under the Act, is paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances shall take effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.
- 67.8 Without prejudice to paragraph (7), where the change of circumstances is the payment of income, or arrears of income, in respect of a past period, the change of circumstances takes effect from the first day on which such income, had it been timeously paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of this scheme.

Section 68 - 75

Claiming and the treatment of claims for council tax support purposes

68.0 Making an application

- 68.1 In the case of a couple or members of a polygamous marriage an application is to be made by whichever one of them they agree should so apply or, in default of agreement, by such one of them as the authority determines.
- 68.2 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act; and;
- (a) a deputy has been appointed by the Court of Protection with power to claim or, as the case may be, receive benefit on his behalf; or
 - (b) in Scotland, his estate is being administered by a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000 who has power to apply or, as the case may be, receive benefit on his behalf; or
 - (c) an attorney with a general power, or a power to apply, or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985, or the Mental Capacity Act 2005, or otherwise;
- that deputy, judicial factor, guardian or attorney, as the case may be, may make an application on behalf of that person.
- 68.3 Where a person who is liable to pay council tax in respect of a dwelling is unable for the time being to act and sub-paragraph (2) does not apply to him, the authority may, upon written application made to them by a person who, if a natural person, is over the age of 18, appoint that person to exercise on behalf of the person who is unable to act, any right to which that person might be entitled under the authority's scheme and to receive and deal on his behalf with any sums payable to him.
- 68.4 Where a person who is liable to pay council tax in respect of a dwelling is for the time being unable to act and the Secretary of State has appointed a person to act on his behalf under regulation 33 of the Social Security (Claims and Payments) Regulations 1987 (persons unable to act), the authority may, if that person agrees, treat him as if he had been appointed by them under sub-paragraph (3).

- 68.5 Where the authority has made an appointment under sub-paragraph (3) or treated a person as an appointee under sub-paragraph (4);
- (a) it may at any time revoke the appointment;
 - (b) the person appointed may resign his office after having given 4 weeks notice in writing to the authority of his intention to do so;
 - (c) any such appointment terminates when the authority is notified of the appointment of a person mentioned in sub-paragraph (2).
- 68.6 Anything required by the authority's scheme to be done by or to any person who is for the time being unable to act may be done by or to the persons mentioned in sub-paragraph (2) above or by or to the person appointed or treated as appointed under this paragraph and the receipt of any such person so appointed shall be a good discharge to the authority for any sum paid.
- 68.7 The authority must;
- (a) inform any person making an application of the duty imposed by paragraph 9(1)(a);
 - (b) explain the possible consequences (including prosecution) of failing to comply with that duty; and
 - (c) set out the circumstances a change in which might affect entitlement to the reduction or its amount.
- 69.0 **Procedure by which a person may apply for a reduction under the authority's scheme**
- 69.1 Paragraphs 2 to 7 apply to an application made under the authority's scheme.
- 69.2 An application may be made;
- (a) in writing using the approved form or by using the on line claim form provided on the Council's website, or
 - (b) where the authority has published a telephone number for the purpose of receiving such applications, by telephone, or
 - (c) by submitting a claim for Universal Credit to the Department for Work and Pensions, the content of which and the Universal Credit award will be used to determine council tax support.
- 69.3
- (1) An application which is made in writing must be made to the designated office on a properly completed form.
 - (2) The form must be provided free of charge by the authority for the purpose.
- 69.4
- (1) Where an application made in writing is defective because-
 - (a) it was made on the form supplied for the purpose but that form is not accepted by the authority as being properly completed; or
 - (b) it was made in writing but not on the form approved for the purpose and the authority does not accept the application as being in a written form which is sufficient in the circumstances of the case having regard to the sufficiency of the written information and evidence,
 the authority may, in a case to which sub-paragraph (a) applies, request the applicant to complete the defective application or, in the case to which sub-paragraph (b) applies, supply the applicant with the approved form or request further information and evidence.
 - (2) An application made on a form provided by the authority is properly completed if it is completed in accordance with the instructions on the form, including any instructions to provide information and evidence in connection with the application.
- 69.5
- (1) If an application made by electronic communication is defective the authority must provide the person making the application with an opportunity to correct the defect.
 - (2) An application made by electronic communication is defective if the applicant does not provide all the information the authority requires.

- 69.6 In a particular case the authority may determine that an application made by telephone is only valid if the person making the application approves a written statement of his circumstances provided by the authority.
- 69.7 (1) If an application made by telephone is defective the authority must provide the person making the application with an opportunity to correct the defect.
- (2) An application made by telephone is defective if the applicant does not provide all the information the authority requests during the telephone call.
- 69.8 Notwithstanding other paragraphs within the section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.
- (1) Where an applicant;
- (a) makes an application under this scheme which includes (or which he subsequently requests should include) a period before the application is made; and
- (b) from a day in that period, up to the date he made the application (or subsequently requested that the application should include a past period), the applicant had continuous good cause for failing to make an application (or request that the application should include that period),
- the application is to be treated as made on the date determined in accordance with sub-paragraph
- (2) That date is the latest of;
- the first day from which the applicant had continuous good cause;
 - the day six months before the date the application was made;
 - the day six months before the date when the applicant requested that the application should include a past period.

70.0 Date on which an application is made

- 70.1 (a) in a case where;
- an award of income support, an income-based jobseeker's allowance or an income-related employment and support allowance or an award of Universal Credit has been made to the applicant or his partner, and
 - the application is made within one month of the date on which the claim for that income support, jobseeker's allowance, employment and support allowance or Universal Credit was received,
- the first day of entitlement to income support, an income-based jobseeker's allowance, an income-related employment and support allowance or Universal Credit arising from that claim;
- (b) in a case where;
- an applicant or his partner is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance or has an award of Universal Credit,
 - the applicant becomes liable for the first time to pay council tax in respect of the dwelling which he occupies as his home, and
 - the application is received at the designated office within one month of the date of the change,
- the date on which the change takes place;
- (c) in a case where;
- an applicant is the former partner of a person who was, at the date of his death or their separation, entitled to a reduction under the authority's scheme, and
 - the applicant makes an application for a reduction under that scheme within one month of the date of the death or the separation,
- the date of the death or the separation;
- (d) except where paragraph (c) is satisfied, in a case where a properly completed application is received within one month (or such longer period as the authority considers reasonable) of the date on which an application form was issued to an applicant following the applicant first notifying, by whatever means, the authority of an intention to make an application, the date of first notification;
- (e) in any other case, the date on which an application is received at the designated office.

- 70.2 For the purposes only of sub-paragraph (1)(a), a person who has been awarded an income-based jobseeker's allowance or an income-related employment and support allowance is to be treated as entitled to that allowance for any days which immediately precede the first day in that award and on which he would, but for regulations made under;
- (a) in the case of income-based jobseeker's allowance, paragraph 4 of Schedule 1 to the Jobseekers Act 1995 (waiting days); or
 - (b) in the case of income-related employment and support allowance, paragraph 2 of Schedule 2 to the Welfare Reform Act 2007 (waiting days),
- have been entitled to that allowance.
- 70.3 Where there is a defect in an application by telephone;
- (a) is corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance;
 - (b) is not corrected within one month (or such longer period as the authority considers reasonable) of the date the authority last drew attention to it, the authority must treat the application as if it had been duly made in the first instance where it considers it has sufficient information to decide the application.
- 70.4 The authority is to treat a defective application as if it had been validly made in the first instance if, in any particular case, the conditions specified in sub-paragraph (5)(a), (b) or (c) are satisfied.
- 70.5 The conditions are that-
- (a) where the authority receives the properly completed application, or the information requested to complete it, or the evidence within one month of the request, or such longer period as the authority may consider reasonable; or
 - (b) where an application is not on the approved form or further information requested by the authority applies;
 - (i) the approved form sent to the applicant is received at the offices of the authority properly completed within one month of it having been sent to him; or, as the case may be;
 - (ii) the applicant supplies whatever information or evidence was requested within one month of the request; or,

in either case, within such longer period as the authority may consider reasonable; or
 - (c) where the authority has requested further information, the authority receives at its offices the properly completed application or the information requested to complete it within one month of the request or within such longer period as the authority considers reasonable.
- 70.6 Except in the case of an application made by a person treated as not being in Great Britain, where a person has not become liable for council tax to the authority but it is anticipated that he will become so liable within the period of 8 weeks (the relevant period), he may apply for a reduction under that authority's scheme at any time in that period in respect of that tax and, provided that liability arises within the relevant period, the authority must treat the application as having been made on the day on which the liability for the tax arises.
- 70.7 Except in the case of an application made by a person treated as not being in Great Britain, where the applicant is not entitled to a reduction under the authority's scheme in the week immediately following the date of his application but the authority is of the opinion that unless there is a change of circumstances he will be entitled to a reduction under its scheme for a period beginning not later than;
- (a) in the case of an application made by;
 - (i) a pensioner, or
 - (ii) a person who has attained, or whose partner has attained, the age which is 17 weeks younger than the qualifying age for state pension credit,

the seventeenth reduction week following the date on which the application is made, or
 - (b) in the case of an application made by a person who is not a pensioner, the thirteenth reduction week following the date on which the application is made,

the authority may treat the application as if it were made on the date in the week immediately preceding the first reduction week of that period of entitlement and award a reduction accordingly.

70.8 In this paragraph “appropriate DWP office” means an office of the Department for Work and Pensions dealing with state pension credit or an office which is normally open to the public for the receipt of claims of income support, a job seekers allowance or an employment and support allowance.

71.0 Submission of evidence electronically

71.1 The authority may accept such evidence, documents and certificates to support the claim electronically where it feels that this would be acceptable given the nature of the claim.

72.0 Use of telephone provided evidence

72.1 The authority may accept such evidence to support the claim by telephone where it feels that this would be acceptable given the nature of the claim.

73.0 Information and evidence

73.1 Subject to sub-paragraph (3), a person who makes an application for a reduction under an authority’s scheme must satisfy sub-paragraph (2) in relation both to himself and to any other person in respect of whom he is making the application.

73.2 This sub-paragraph is satisfied in relation to a person if-

- (a) the application is accompanied by;
 - (i) a statement of the person’s national insurance number and information or evidence establishing that that number has been allocated to the person; or
 - (ii) information or evidence enabling the authority to ascertain the national insurance number that has been allocated to the person; or
 - (b) the person has made an application for a national insurance number to be allocated to him and the application for the reduction is accompanied by;
 - (i) evidence of the application for a national insurance number to be so allocated;
- And
- (ii) the information or evidence enabling it to be so allocated.

73.3 Sub-paragraph (2) does not apply;

- (a) in the case of a child or young person in respect of whom an application for a reduction is made;
- (b) to a person who;
 - (i) is a person treated as not being in Great Britain for the purposes of this scheme;
 - (ii) is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999; and
 - (iii) has not previously been allocated a national insurance number.

73.4 Subject to sub-paragraph (5), a person who makes an application, or a person to whom a reduction under the authority’s scheme has been awarded, must furnish such certificates, documents, information and evidence in connection with the application or the award, or any question arising out of the application or the award, as may reasonably be required by that authority in order to determine that person’s entitlement to, or continuing entitlement to a reduction under its scheme and must do so within one month of the authority requiring him to do so or such longer period as the authority may consider reasonable.

73.5 Nothing in this paragraph requires a person who is a pensioner to furnish any certificates, documents, information or evidence relating to a payment to which sub-paragraph (7) applies.

73.6 Where the authority makes a request under sub-paragraph (4), it must;

- (a) inform the applicant or the person to whom a reduction under its scheme has been awarded of his duty under paragraph 9 (duty to notify change of circumstances) to notify the authority of any change of circumstances; and
- (b) without prejudice to the extent of the duty owed under paragraph 9, indicate to him either orally or by notice or by reference to some other document available to him on application and without charge, the kind of change of circumstances which must be notified.

73.7 This sub-paragraph applies to any of the following payments;

- (a) a payment which is made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;
- (b) a payment which is disregarded under paragraph 24 of Schedule 5, other than a payment under the Independent Living Fund (2006);
- (c) a payment which is disregarded under paragraph 58.9.

73.8 Where an applicant or a person to whom a reduction under the authority's scheme has been awarded or any partner has attained the qualifying age for state pension credit and is a member of, or a person deriving entitlement to a pension under, a personal pension scheme, he must where the authority so requires furnish the following information;

- (a) the name and address of the pension fund holder;
- (b) such other information including any reference or policy number as is needed to enable the personal pension scheme to be identified.

74.0 Amendment and withdrawal of application

74.1 A person who has made an application may amend it at any time before a decision has been made on it by a notice in writing delivered or sent to the designated office.

74.2 Where the application was made by telephone the amendment may also be made by telephone.

74.3 Any application amended is to be treated as if it had been amended in the first instance.

74.4 A person who has made an application may withdraw it by notice to the designated office at any time before a decision has been made on it.

74.5 Where the application was made by telephone, the withdrawal may also be made by telephone.

74.6 Any notice of withdrawal given in accordance with sub-paragraph (4) or (5) has effect when it is received.

74.7 Where a person, by telephone, amends or withdraws an application the person must (if required to do so by the authority) confirm the amendment or withdrawal by a notice in writing delivered or sent to the designated office.

75.0 Duty to notify changes of circumstances

75.1 Subject to sub-paragraphs (3), (6) and (7), an applicant (or any person acting on his behalf) must comply with sub-paragraph (2) if there is a relevant change of circumstances at any time;

- (a) between the making of an application and a decision being made on it, or
- (b) after the decision is made (where the decision is that the applicant is entitled to a reduction under the authority's scheme) including at any time while the applicant is in receipt of such a reduction.

75.2 The applicant (or any person acting on his behalf) must notify any change of circumstances which the applicant (or that person) might reasonably be expected to know might affect his entitlement to, or the amount of, a reduction under the authority's scheme (a "relevant change of circumstances") by giving notice to the authority;

- (a) in writing, or by using the on line claim form provided on the Council's website

- (b) by telephone-
 - (i) where the authority has published a telephone number for that purpose unless the authority determines that in any particular case or class of case notification may not be given by telephone; or
 - (ii) in any case or class of case where the authority determines that notice may be given by telephone; or
- (c) by any other means which the authority agrees to accept in any particular case, within a period of one calendar month beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.

75.3 The duty imposed on a person by sub-paragraph (1) does not extend to notifying

- (a) changes in the amount of council tax payable to the authority;
- (b) changes in the age of the applicant or that of any member of his family;
- (c) in the case of an applicant in receipt of a relevant benefit, changes in circumstances which affect the amount of the benefit but not the amount of the reduction under the authority's scheme to which he is entitled, other than the cessation of that entitlement to the benefit.

75.4 For the purposes of sub-paragraph (3)(c) "relevant benefit" means income support, an income based jobseeker's allowance or an income-related employment and support allowance or Universal Credit.

75.5 Notwithstanding sub-paragraph (3)(b) or (c) an applicant is required by sub-paragraph (1) to notify the authority of any change in the composition of his family arising from the fact that a person who was a member of his family is now no longer such a person because he has ceased to be a child or young person.

75.6 The duty imposed on a person by sub-paragraph (1) includes in the case of a person falling within alternative maximum council tax support scheme, giving written notice to the authority of changes which occur in the number of adults in the dwelling or in their total gross incomes and, where any such adult ceases to be in receipt of state pension credit, the date when this occurs.

75.7 All changes in circumstances should be notified to the authority in writing (or by whatever format agreed by the authority) within one calendar month of the happening of the event or change in circumstance. This timescale may be extended at the discretion of the authority. Where such a change is not received within that timescale and where the change would increase the level of reduction payable, the effective date used by the authority will be the Monday of the week following the receipt of the notification.

Sections 76 - 83

Decisions, decision notices and awards of council tax support

76.0 Decisions by the authority

76.1 The authority must make a decision on an application under its scheme within 14 days of paragraphs 4 and 7 and section 69 being satisfied, or as soon as reasonably practicable thereafter.

77.0 Notification of decision

77.1 The authority must notify in writing any person affected by a decision made by it under its scheme;

- (a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;
- (b) in any other case where there is a reduction in the amount of council tax support payable, within 14 days of that decision or as soon as reasonably practicable thereafter.

- 77.2 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement;
- (a) informing the person affected of the duty imposed by 75.1;
 - (b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
 - (c) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.
- 77.3 Where the decision is to award a reduction, the notification under sub-paragraph (1) must include a statement as to how that entitlement is to be discharged.
- 77.4 In any case, the notification under sub-paragraph (1) must inform the person affected of the procedure by which an appeal may be made and must refer the person to the provisions in the authority's scheme relating to the procedure for making an appeal.
- 77.5 A person affected to whom the authority sends or delivers a notification of decision may, within one month of the date of the notification of that decision, request in writing the authority to provide a written statement setting out the reasons for its decision on any matter set out in the notice.
- 77.6 The written statement referred to in sub-paragraph (5) must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.
- 77.7 For the purposes of this paragraph a person is to be treated as a person affected by a decision of the authority under its scheme where the rights, duties or obligations of that person are affected by that decision and the person falls within sub-paragraph (8).
- 77.8 This sub-paragraph applies to-
- (a) the applicant;
 - (b) in the case of a person who is liable to pay council tax in respect of a dwelling and is unable for the time being to act;
 - (i) a deputy appointed by the Court of Protection with power to claim or, as the case may be, receive benefit on his behalf; or
 - (ii) in Scotland, a judicial factor or any guardian acting or appointed under the Adults with Incapacity (Scotland) Act 2000(3) who has power to apply or, as the case may be, receive benefit on the person's behalf; or
 - (iii) an attorney with a general power or a power to apply or, as the case may be, receive benefit, has been appointed by that person under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise;
 - (c) a person appointed by the authority to act for a person unable to act.
- 78.0 Time and manner of granting council tax support**
- 78.1 Where a person is entitled to a reduction under this authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year ("the chargeable year"), the authority must discharge his entitlement;
- (a) by reducing, so far as possible, the amount of his liability to which regulation 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992 refers; or
 - (b) where;
 - (i) such a reduction is not possible; or
 - (ii) such a reduction would be insufficient to discharge the entitlement to a reduction under the authority's scheme; or
 - (iii) the person entitled to the reduction is jointly and severally liable for the council tax and the authority determines that such a reduction would be appropriate, by making payment to him of the amount of reduction to which he is entitled, rounded where necessary to the nearest penny.

78.2 The authority must notify the person entitled to a reduction under this scheme of the amount of that reduction and how his entitlement is to be discharged in pursuance of paragraph (1).

78.3 In a case to which paragraph (1)(b) refers;

- (a) if the amount of the council tax for which he remains liable in respect of the chargeable year, after any reduction to which sub-paragraph (1)(a) refers has been made, is sufficient to enable his entitlement to a reduction under the authority's scheme in respect thereof to be discharged, upon the final instalment of that tax becoming due any outstanding reduction;
 - (i) must be paid to that person if he so requires; or
 - (ii) in any other case must (as the authority determines) either be repaid or credited against any subsequent liability of the person to make a payment in respect of the authority's council tax as it has effect for any subsequent year;
- (b) if that person has ceased to be liable for the authority's council tax and has discharged the liability for that tax, the outstanding balance (if any) of the reduction under the authority's scheme in respect thereof must be paid within 14 days or, if that is not reasonably practicable, as soon as practicable thereafter
- (c) in any other case, the reduction under the authority's scheme must be paid within 14 days of the receipt of the application at the offices of the authority or, if that is not reasonably practicable, as soon as practicable thereafter.

78.4 For the purposes of this paragraph "instalment" means any instalment of the authority's council tax to which regulation 19 of the Council Tax (Administration and Enforcement) Regulations 1992 refers (council tax payments).

79.0 Persons to whom support is to be paid

79.1 Subject to section 81 (payment on death) and paragraph (2), any payment of the amount of a reduction must be made to that person.

79.2 Where a person other than a person who is entitled to a reduction under this authority's scheme made the application for the reduction and that first person is a person acting pursuant to an appointment or is treated as having been so appointed, the amount of the reduction may be paid to that person.

80.0 Shortfall in support

80.1 Where, on the revision of a decision allowing a reduction under the authority's scheme to a person, it is determined that the amount allowed was less than the amount to which that person was entitled, the authority must either;

- (a) make good any shortfall in reduction which is due to that person, by reducing so far as possible the next and any subsequent payments he is liable to make in respect of the council tax of the authority as it has effect for the chargeable financial year until that shortfall is made good; or
- (b) where this is not possible or the person concerned so requests, pay the amount of any shortfall in reduction due to that person within 14 days of the revision of the decision being made or if that is not reasonably practicable, as soon as possible afterwards.

81.0 Payment on the death of the person entitled

81.1 Where the person entitled to any reduction under this scheme has died and it is not possible to award the support which is due in the form of a reduction of the council tax for which he was liable, the authority must make payment of the amount of the reduction to his executor or administrator in accordance with regulation 58(4) of the Council Tax (Administration and Enforcement) Regulations 1992.

82.0 Offsetting

82.1 Where a person has been allowed or paid a sum of council tax support under a decision which is subsequently revised or further revised, any sum allowed or paid in respect of a period covered by the subsequent decision shall be offset against arrears of entitlement under the subsequent decision

83.0 Payment where there is joint and several liability

83.1 Where;

- (a) a person is entitled to a reduction under the authority's scheme in respect of his liability for the authority's council tax as it has effect in respect of a chargeable financial year;
 - (b) the person entitled to the reduction is jointly and severally liable for the council tax; and
 - (c) the authority determines that discharging his entitlement by reducing the amount of his liability to which regulations 20(2) of the Council Tax (Administration and Enforcement) Regulations 1992(7) refers would be inappropriate,
- it may make a payment to him of the amount of the reduction to which he is entitled, rounded where necessary to the nearest penny.

83.2 Subject to sub-paragraph (3) any payment made under sub-paragraph (1) must be made to the person who is entitled to the reduction.

83.3 Where a person other than a person who is entitled to a reduction under the authority's scheme made the application and that first person is a person acting pursuant to an appointment under paragraph 4(3) or is treated as having been so appointed by virtue of paragraph 4(4), the amount of the reduction may be paid to that person.

Sections 84 - 87

**Collection, holding and forwarding of information
for council tax support purposes**

84.0 Use of information from and to the Department for Work and Pensions (DWP) and Her Majesty's Revenue and Customs (HMRC)

84.1 The authority will use information provided by the DWP and HMRC for the purposes of council tax support, council tax liability, billing, administration and enforcement as outlined within Schedule 2 of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012.

84.2 Where required by the relevant department and where required by law, the authority will share information obtained for council tax support with the DWP or HMRC as appropriate.

85.0 Collection of information

85.1 The authority may receive and obtain information and evidence relating to claims for council tax support, the council may receive or obtain the information or evidence from-

- (a) persons making claims for council tax support;
- (b) other persons in connection with such claims;
- (c) other local authorities; or
- (d) central government departments including the DWP and HMRC

85.2 The authority may verify relevant information supplied to, or obtained.

86.0 Recording and holding information

86.1 The authority may

- (a) may make a record of such information; and
- (b) may hold that information, whether as supplied or obtained or recorded, for the purpose of forwarding it to the person or authority for the time being administering council tax support.

87.0 Forwarding of information

87.1 The authority may forward it to the person or authority for the time being administering claims to or awards of council tax support to which the relevant information relates, being

- (i) a local authority;
- (ii) a person providing services to a local authority; or
- (iii) a person authorised to exercise any function of a local authority relating to council tax support.

Sections 88 - 91

**Revisions, written statements, termination
of council tax support**

88.0 Persons affected by decisions

88.1 A person is to be treated as a person affected by a relevant decision of the authority where that person is;

- a. an applicant;
- b. in the case of a person who is liable to make payments in respect of a dwelling and is unable for the time being to act
 - (i) a Deputy appointed by the Court of Protection with power to claim, or, as the case may be, receive benefit or support on his behalf,
 - (ii) in Scotland, a tutor, curator, judicial factor or other guardian acting or appointed in terms of law administering that person's estate, or
 - (iii) an attorney with a general power or a power to receive benefit or support appointed by the person liable to make those payments under the Powers of Attorney Act 1971, the Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 2005 or otherwise;
- c. a person appointed by the authority under this scheme;

89.0 Revisions of decisions

89.1 Subject to the provisions in this scheme, a relevant decision ('the original decision') may be revised or further revised by the authority, which made the decision where the person affected makes an application for a revision within;

- (i) one month of the date of notification of the original decision; or
- (ii) such extended time as the authority may allow.

89.2 The authority may revise or further revise that original decision at any time. Where further information is required from the person affected, the authority shall request such information and evidence as it feels is reasonable. Such information must be supplied within;

- (i) one month of the date of notification of the additional information; or
- (ii) such extended time as the authority may allow

90.0 Written statements

90.1 Subject to the provisions in the scheme, the authority may upon a written request issue a written statement to a person affected to further explain the decision of the authority in relation to council tax support. The request must be received within one month of the date of notification being issued by the authority.

91.0 Terminations

- 91.1 The authority may terminate support in whole or in part the council tax support where it appears to the authority that an issue arises whether,
- a. the conditions for entitlement to council tax support are or were fulfilled; or
 - b. a decision as to an award of such a support should be revised or superseded.
- 91.2 The authority may terminate, in whole or in part the council tax support where it appears to the authority that an issue arises whether;
- a. the conditions for entitlement to council tax support are or were fulfilled; or
 - b. a decision as to an award of such a support should be revised or superseded.
- Where the person fails to provide information to the authority as requested in relation to any matter relating to their liability for council tax.

Section 92

Appeals against the authority's decisions

- 92.0 Procedure by which a person may make an appeal against certain decisions of the authority**
- 92.1 A person who is aggrieved by a decision of the authority, which affects;
- (a) the person's entitlement to a reduction under its scheme, or
 - (b) the amount of any reduction to which that person is entitled,
- may serve a written notice on the authority stating the matter by which, and the grounds on which, he is aggrieved.
- 92.2 The authority must
- (a) consider the matter to which the notice relates;
 - (b) notify the aggrieved person in writing;
 - (i) that the ground is not well founded, giving reasons for that belief; or
 - (ii) that steps have been taken to deal with the grievance, stating the steps taken.
- 92.3 Where, following notification under sub-paragraph (2)(b)(i) or (ii), the person is still aggrieved, or if the authority fails to notify the person aggrieved in accordance with sub-paragraph (2)(b) within two months of the service of his notice, he may appeal to the valuation tribunal under section 16 of the 1992 Act.

Section 93

Procedure for applying for a discretionary reduction

- 93.0 Procedure for an application to the authority for a reduction under section 13A(1)(c) of the 1992 Act**
- 93.1 An application to the authority for a reduction under section 13A(1)(c) of the 1992 Act may be made;
- (a) in writing,
 - (b) by means of an electronic communication in accordance this scheme or
 - (c) where the authority has published a telephone number for the purpose of receiving such applications, by telephone.
- 93.2 Where;

- (a) the authority has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and
- (b) a person in that class would otherwise be entitled to a reduction under its scheme, that person's application for a reduction under the authority's scheme may also be treated as an application for a reduction under section 13A(1)(c).

Section 94 - 100

Electronic communication

94.0 Interpretation

- 94.1 In this Part;
“information” includes an application, a certificate, notice or other evidence; and
“official computer system” means a computer system maintained by or on behalf of an authority for sending, receiving, processing or storing of any information.

95.0 Conditions for the use of electronic communication

- 95.1 The authority may use an electronic communication in connection with applications for, and awards of, reductions under its scheme.
- 95.2 A person other than the authority may use an electronic communication in connection with the matters referred to in sub-paragraph (1) if the conditions specified in sub-paragraphs (3) to (6) are satisfied.
- 95.3 The first condition is that the person is for the time being permitted to use an electronic communication by an authorisation given by means of a direction of the Chief Executive of the authority.
- 95.4 The second condition is that the person uses an approved method of:
- (a) authenticating the identity of the sender of the communication;
 - (b) electronic communication;
 - (c) authenticating any application or notice delivered by means of an electronic communication; and
 - (d) subject to sub-paragraph (7), submitting to the authority any information.
- 95.5 The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes.
- 95.6 The fourth condition is that the person maintains such records in written or electronic form as may be specified in a direction given by the Chief Executive of the authority.
- 95.7 Where the person uses any method other than the method approved of submitting any information, that information is to be treated as not having been submitted.
- 95.8 In this paragraph “approved” means approved by means of a direction given by the Chief Executive of the authority for the purposes of this section.

96.0 Use of intermediaries

- 96.1 The authority may use intermediaries in connection with;
- (a) the delivery of any information by means of an electronic communication; and
 - (b) the authentication or security of anything transmitted by such means,
- and may require other persons to use intermediaries in connection with the matters.

97.0 Effect of delivering information by means of electronic communication

- 97.1 Any information which is delivered by means of an electronic communication is to be treated as having been delivered in the manner or form required by any provision of an authority's scheme on the day the condition imposed;

- (a) by this section; and
- (b) by or under an enactment,
are satisfied.

97.2 The authority may determine that any information is to be treated as delivered on a different day (whether earlier or later) from the day provided for in sub-paragraph (1).

97.3 Information may not be taken to have been delivered to an official computer system by means of an electronic communication unless it is accepted by the system to which it is delivered.

98.0 Proof of identity of sender or recipient of information

98.1 If it is necessary to prove, for the purpose of any legal proceedings, the identity of-

- (a) the sender of any information delivered by means of an electronic communication to an official computer system, or
- (b) the recipient of any such information delivered by means of an electronic communication from an official computer system,

the sender or recipient, as the case may be, is to be presumed to be the person whose name is recorded as such on that official computer system.

99.0 Proof of delivery of information

99.1 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any information this is presumed to have been the case where;

- (a) any such information has been delivered to the relevant authority, if the delivery of that information has been recorded on an official computer system; or
- (b) any such information has been delivered by the relevant authority, if the delivery of that information has been recorded on an official computer system.

99.2 If it is necessary to prove, for the purpose of any legal proceedings, that the use of an electronic communication has resulted in the delivery of any such information, this is presumed not to be the case, if that information delivered to the relevant authority has not been recorded on an official computer system.

99.3 If it is necessary to prove, for the purpose of any legal proceedings, when any such information sent by means of an electronic communication has been received, the time and date of receipt is presumed to be that recorded on an official computer system.

100.0 Proof of content of information

100.1 If it is necessary to prove, for the purpose of any legal proceedings, the content of any information sent by means of an electronic communication, the content is presumed to be that recorded on an official computer system.

Section 101

Counter fraud and compliance

101.0 Counter fraud and compliance

101.1 In order to protect the finances of the authority and also in the interests of all council taxpayers, the authority will undertake such actions as allowed by law to:

- Page 101
- a. Prevent and detect fraudulent claim in respect of council tax support;
 - b. Carry out investigations fairly, professionally, and in accordance with the law; and
 - c. Ensure that sanctions are applied in appropriate cases

101.2 The authority believes that is important to minimise the opportunity for fraud and;

- a. will implement rigorous procedures for the verification of claims for council tax support;
- b. will employ sufficient Officers to fulfil the authority's commitment to combat fraud;
- c. will actively tackle fraud where it occurs in accordance with this scheme;
- d. will co-operate with the Department for Work and Pensions (DWP), Her Majesty's Revenues and Customs and take part in joint working including prosecutions; and
- e. will in all cases seek to recover all outstanding council tax.

101.3 The authority shall put into place such administrative policies, procedures and processes as are necessary to ensure that the actions outlined within section 101.1 and 101.2 can be carried out successfully.

Schedule 1

Sums to be disregarded in the calculation of earnings

1. Where the applicant is either single or one of a couple and a member of that couple is in employment, a maximum £10 weekly disregard will be applied to earnings.

Schedule 2

Sums to be disregarded in the calculation of income other than earnings

1. Any amount paid by way of tax on income, which is to be taken into account under section 30 (calculation of income other than earnings).
2. Any payment made to the claim and in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme.
3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme, but only for 52 weeks beginning with the date of receipt of the payment.
4. Any payment in respect of any expenses incurred or to be incurred by an applicant who is-
 - (a) engaged by a charitable or voluntary organisation, or
 - (b) volunteer,
 if he otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under section 29.0 (notional income).
5. Any payment in respect of expenses arising out of the applicant's participation as a service user.
6. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.
7. Where an applicant is on income support, an income-based job seeker's allowance or employment and support allowance the whole of his income. Those in the work related activity group or support group will also have the whole of this income disregarded if they do not receive Universal Credit.

8. Where the applicant is a member of a joint household for the purposes of the Jobseekers Act and his partner is on income-based jobseeker's allowance, the whole of the applicant's income.
9. Where the applicant, or the person who was the partner of the applicant on 31 March 2003, was entitled on that date to income support or an income-based jobseeker's allowance but ceased to be so entitled on or before 5 April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 as in force at that date, the whole of his income.
10. Any disability living allowance or personal independence payment or AFIP
11. Any concessionary payment made to compensate for the non-payment of;
 - (a) any payment specified in paragraph 7 or 10;
 - (b) income support;
 - (c) an income-based jobseeker's allowance.
 - (d) an income-related employment and support allowance.
12. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc (Disablement and Death) Service Pensions Order 2006 (including such a supplement by virtue of any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 or any payment intended to compensate for the non-payment of such a supplement.
13. Any attendance allowance.
14. Any payment to the applicant as holder of the Victoria Cross or of the George Cross or any analogous payment.
15. 100% of any of the following, namely
 - (a) a war disablement pension (except insofar as such a pension falls to be disregarded under paragraph 9 or 10);
 - (b) a war widow's pension or war widower's pension;
 - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - (d) a guaranteed income payment;
 - (e) a payment made to compensate for the non-payment of such a pension or payment as is mentioned in any of the preceding sub-paragraphs;
 - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d) above;
 - (g) pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria;
 - (h) an Armed Forces Compensation Scheme payment.
16. Any payment made to the applicant by a child or young person or a non-dependant.
17. (1) Any payment made to the applicant in respect of a person who is a member of his family-
 - (a) pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 or in accordance or with a scheme approved by the Scottish Ministers under section 51A of the Adoption (Scotland) Act 1978(b) (schemes for payments of allowances to adopters); or in accordance with an Adoption Allowance Scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (Adoption Allowance Schemes)
 - (b) which is a payment made by a local authority in pursuance of section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child's maintenance where the child is living with a person as a result of a residence order) or in Scotland section 50 of the Children Act 1975 (payments towards maintenance of children);

- (c) which is a payment made by a person as defined in Article 2 of the Children Order, in pursuance of Article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance);
- (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989(c) (special guardianship support services);

(2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.

18. Any payment made to the applicant with whom a person is accommodated by virtue of arrangements made

- (a) by a local authority under-
 - (i) section 23(2)(a) of the Children Act 1989 (provision of accommodation and maintenance for a child whom they are looking after),
 - (ii) section 26 of the Children (Scotland) Act 1995 (manner of provision of accommodation to child looked after by local authority), or
 - (iii) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 (fostering and kinship care allowances and fostering allowances); or
- (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 (provision of accommodation by voluntary organisations).

19. Any payment made to the applicant or his partner for a person ('the person concerned'), who is not normally a member of the applicant's household but is temporarily in his care, by-

- (a) a health authority;
- (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
- (c) a voluntary organisation;
- (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948;
- (e) a primary care trust established under section 16A of the National Health Service Act 1977 or established by an order made under section 18(2)(c) of the National Health Service Act 2006; or
- (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 or established by an order made under section 11 of the National Health Service (Wales) Act 2006.

20. Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, section 12 of the Social Work (Scotland) Act 1968 or section 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).

21. (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989(e) or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.

- (2) Sub-paragraph (1) applies only where A;
 - (a) was formerly in the applicant's care, and
 - (b) is aged 18 or over, and
 - (c) continues to live with the applicant.

22. (1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments;

- (a) on a loan which is secured on the dwelling which the applicant occupies as his home; or
- (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974 or under a hire-purchase agreement or a conditional sale agreement as defined for the purposes of Part 3 of the Hire-Purchase Act 1964.

- (2) A payment referred to in sub-paragraph (1)(a) will only be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to-
- (a) maintain the repayments referred to in sub-paragraph (1)(a) or, as the case may be, (b); and
 - (b) meet any amount due by way of premiums on-
 - (i) that policy; or
 - (ii) in a case to which sub-paragraph (1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as his home and which is required as a condition of the loan referred to in sub-paragraph (1)(a).
- 23.** Any payment of income which, by virtue of section 36 (income treated as capital) is to be treated as capital.
- 24.** Any social fund payment made pursuant to Part 8 of the Act (the Social Fund).
- 25.** Any payment under Part 10 of the Act (Christmas bonus for pensioners).
- 26.**
- (1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
 - (2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of-
 - (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
 - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
 - (3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of;
 - (a) the person who is suffering from haemophilia or who is a qualifying person;
 - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
 - (4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;
 - (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
 - (b) the payment is made either;
 - (i) to that person's parent or step-parent, or

(ii) where that person at the time of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian, but only for a period from the date of the payment until the end of the two years from that person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where;

(a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of his family; and

(b) the payment is made either

(i) to that person's parent or step-parent, or

(ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,

but only for a period of two years from the relevant date.

(6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation and the London Bombings Relief Charitable Fund.

27. Any housing benefit, the housing element and the limited work capability of Universal Credit. Where the assessment of Universal Credit includes a housing element and/or a limited work capability element, this will be disregarded from the Universal Credit award. The remaining award amount will then be treated as income without exception.

28. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

29. (1) Any payment of child maintenance made or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the applicant's family, except where the person making the payment is the applicant or the applicant's partner.

(2) In paragraph (1) 'child maintenance' means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under;

(a) the Child Support Act 1991;

(b) the Child Support (Northern Ireland) Order 1991;

(c) a court order;

(d) a consent order;

(e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books;

'liable relative' means a person listed in regulation 54 (interpretation) of the Income Support (General) Regulations 1987, other than a person falling within sub-paragraph (d) of that definition.

30. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001.

31. (1) Any payment made by a local authority or Welsh Ministers to or on behalf of the applicant or his partner relating to a service provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
32. Any payment of child benefit.
33. If the Government announce increases to welfare benefits in year, after the council tax support scheme has been approved, the Council reserves the right to be able to disregard these increases in income to ensure that applicants continue to receive the intended level of support.

Schedule 3

Disabled child additional disregard

1. An additional disregard of £100 per week will be applied to the total income of the claimant and partner(s) for each disabled child or young person whom the claimant or a partner is responsible and who is a member of the claimant's household. The child or young person -
 - (i) is in receipt of disability living allowance or is no longer in receipt of such allowance because they are a patient, provided that that the child or young person continues to be a member of the family, or
 - (ii) is blind or treated as blind, or
 - (iii) is a child or young person in respect of whom section 145A of the Act (entitlement to child benefit after death of child or qualifying young person) applies for the purposes of entitlement to child benefit but only for the period prescribed under that section, or
 - (iv) is a young person who is in receipt of personal independence payment or who would, but for payment ceasing by virtue of regulations made under section 86(1) (hospital in-patients) of the 2012 Act be so in receipt, provided that the young person continues to be a member of the family, or
 - (v) is a young person who is in receipt of armed forces independence payment.

Schedule 4

Capital to be disregarded

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as his home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular 5, in Scotland, any croft land on which the dwelling is situated; but, notwithstanding section 15 (calculation of income and capital of members of applicant's family and of polygamous marriage), only one dwelling shall be disregarded under this paragraph.
2. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Mandatory Work Activity Scheme but only for 52 weeks beginning with the date of receipt of the payment.
3. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by him in respect of his participation in the Employment, Skills and Enterprise Scheme but only for 52 weeks beginning with the date of receipt of the payment.
4. Any premises acquired for occupation by the applicant, which he intends to occupy as his home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.
5. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as his home which is to be used for the purchase of other premises intended for such occupation within

6. Any premises occupied in whole or in part-
 - (a) by a partner or relative of a single applicant or any member of the family as his home where that person has attained the qualifying age for state pension credit or is incapacitated;
 - (b) by the former partner of the applicant as his home; but this provision shall not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom he had formed a civil partnership that has been dissolved.
7. Where the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of his capital.
8. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act 1995 and his partner is on income-based jobseeker's allowance, the whole of the applicant's capital.
9. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub-leases or sub-tenancies.
10.
 - (1) The assets of any business owned in whole or in part by the applicant and for the purposes of which he is engaged as a self-employed earner, or if he has ceased to be so engaged, for such period as may be reasonable in the circumstances to allow for disposal of any such asset.
 - (2) The assets of any business owned in whole or in part by the applicant where-
 - (a) he is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
 - (b) he intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as he recovers or is able to become engaged or re-engaged in that business;for a period of 26 weeks from the date on which the claim for council tax support is made, or is treated as made, or, if it is unreasonable to expect him to become engaged or re-engaged in that business within that period, for such longer period as is reasonable in the circumstances to enable him to become so engaged or re-engaged.
 - (3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is being received.
 - (4) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for such period as may be reasonable in the circumstances to allow for disposal of any such asset.
11.
 - (1) Subject to sub-paragraph (2), any arrears of, or any concessionary payment made to compensate for arrears due to the non-payment of;
 - (a) any payment specified in paragraphs 7, 9 or 10 of Schedule 4;
 - (b) an income-related benefit under Part 7 of the Act;
 - (c) an income-based jobseeker's allowance;
 - (d) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;
 - (e) working tax credit and child tax credit
 - (f) an income-related employment and support allowancebut only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.
 - (g) Universal Credit regulations 2013(b)
 - (2) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1) relating to one of the specified payments, benefits or allowances amounts

- (a) paid in order to rectify or to compensate for, an official error as defined in regulation 1(2) of the Decisions and Appeals Regulations; and
 - (b) received by the applicant in full on or after 14 October 2001;
- sub-paragraph (1) shall have effect in relation to such arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the award of council tax support, for the remainder of that award if that is a longer period.

- (2) For the purposes of sub-paragraph (2), 'the award of council tax support' means-
 - (a) the award in which the relevant sum is first received (or the first part thereof where it is paid in more than one instalment); and
 - (b) where that award is followed by one or more further awards which, or each of which, begins immediately after the end of the previous award, such further award provided that for that further award the applicant;
 - (i) is the person who received the relevant sum; or
 - (ii) is the partner of the person who received the relevant sum, or was that person's partner at the date of his death.

12. Any sum

- (a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or
- (b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is used for effecting essential repairs or improvement to the home, which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired or such longer period as is reasonable in the circumstances to effect the repairs, replacements or improvement.

13. Any sum-

- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 or section 338(1) of the Housing (Scotland) Act 1987 as a condition of occupying the home;
- (b) which was so deposited and which is to be used for the purchase of another home, for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.

14. Any personal possessions except those which have been acquired by the applicant with the intention of reducing his capital in order to secure entitlement to council tax support or to increase the amount of that support.

- i. The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.

15. Where the funds of a trust are derived from a payment made in consequence of a personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.

16. (1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.

(2) But sub-paragraph (1)

- (a) applies only for the period of 52 weeks beginning with the day on which the applicant first receives any payment in consequence of that personal injury;
- (b) does not apply to any subsequent payment made to him in consequence of that injury (whether it is made by the same person or another);
- (c) ceases to apply to the payment or any part of the payment from the day on which the applicant no longer possesses it;
- (d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant.

- (3) For the purposes of sub-paragraph (2), the circumstances in which an applicant no longer possesses a payment or a part of it include where the applicant has used a payment or part of it to purchase an asset.
 - (4) References in sub-paragraphs (2) and (3) to the applicant are to be construed as including references to his partner (where applicable).
17. The value of the right to receive any income under a life interest or from a life rent.
 18. The surrender value of any policy of life insurance.
 19. Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.
 20. Any payment made by a local authority in accordance with section 17, 23B, 23C or 24A of the Children Act 1989 or, as the case may be, of section 12 of the Social Work (Scotland) Act 1968 or sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance to certain children).
 21.
 - (1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 23C of the Children Act 1989 or section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) to a person ('A') which A passes on to the applicant.
 - (2) Sub-paragraph (1) applies only where A;
 - (a) was formerly in the applicant's care, and
 - (b) is aged 18 or over, and
 - (c) continues to live with the applicant.
 22. Any social fund payment made pursuant to Part 8 of the Act.
 23. Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.
 24. Any capital which, by virtue of sections 28 or 48 (capital treated as income, treatment of student loans) is to be treated as income.
 25. Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.
 26.
 - (1) Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Independent Living Fund (2006), the Skipton Fund, the Caxton Foundation or the Charitable Fund.
 - (2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefits of-
 - (a) that person's partner or former partner from whom he is not, or where that person has died was not, estranged or divorced or with whom he has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death;
 - (b) any child who is a member of that person's family or who was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.

- (2) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of-
- (a) the person who is suffering from haemophilia or who is a qualifying person;
 - (b) any child who is a member of that person's family or was such a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of that person's family or who was such a member and who is a member of the applicant's family.
- (3) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where-
- (a) that person has no partner or former partner from whom he is not estranged or divorced or with whom he has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of that person's family; and
 - (b) the payment is made either;
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the date of the payment is a child, a young person or a student who has not completed his full-time education and has no parent or step-parent, to his guardian,
 but only for a period from the date of the payment until the end of two years from that person's death.
- (4) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or any of the Trusts to which sub-paragraph (1) refers, where
- (a) that person at the date of his death (the relevant date) had no partner or former partner from whom he was not estranged or divorced or with whom he had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of his family; and
 - (b) the payment is made either;
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed his full-time education and had no parent or step-parent, to his guardian,
 but only for a period of two years from the relevant date.
- (6) In the case of a person to whom or for whose support payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.
- (7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts shall be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation and the London Bombings Relief Charitable Fund.

27.

- (1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the home following his estrangement or divorce from, or dissolution of his civil partnership with, his former partner, that dwelling for a period of 26 weeks from the date on which he ceased to occupy that dwelling or, where the dwelling is occupied as the home by the former partner who is a lone parent, for so long as it is so occupied.
- (2) In this paragraph 'dwelling' includes any garage, garden and outbuildings, which were formerly occupied by the applicant as his home and any premises not so occupied which it is impracticable

28. Any premises where the applicant is taking reasonable steps to dispose of those premises, for a period of 26 weeks from the date on which he first took such steps, or such longer period as is reasonable in the circumstances to enable him to dispose of those premises.
29. Any premises which the applicant intends to occupy as his home, and in respect of which he is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the date on which he first sought such advice or first commenced such proceedings whichever is the earlier, or such longer period as is reasonable in the circumstances to enable him to obtain possession and commence occupation of those premises.
30. Any premises which the applicant intends to occupy as his home to which essential repairs or alterations are required in order to render them fit for such occupation, for a period of 26 weeks from the date on which the applicant first takes steps to effect those repairs or alterations, or such longer period as is necessary to enable those repairs or alterations to be carried out.
31. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.
32. The value of the right to receive an occupational or personal pension.
33. The value of any funds held under a personal pension scheme.
34. The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.
35. Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation or the Independent Living Fund (2006).
36. Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990, but only for the period of 52 weeks beginning on the date of receipt of the payment.
37. Any payment in consequence of a reduction of council tax under section 13 or, as the case may be, section 80 of the Local Government Finance Act 1992 (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.
38. Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 or section 66 of the housing (Scotland) Act 1988 (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used-
 - (a) to purchase premises intended for occupation as his home; or
 - (b) to carry out repairs or alterations which are required to render premises fit for occupation as his home,for a period of 26 weeks from the date on which he received such a grant or such longer period as is reasonable in the circumstances to enable the purchase, repairs or alterations to be completed and the applicant to commence occupation of those premises as his home.
39. Any arrears of supplementary pension which is disregarded under paragraph 53 of Schedule 4 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 54 or 55 of that Schedule, but only for a period of 52 weeks from the date of receipt of the arrears.
40. (1) Any payment or repayment made-
 - (a) as respects England, under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies);

- (b) as respects Wales, under regulation 11 of the National Health Service (Travelling Expenses and Remission of Charges) Regulations 2007 (travelling expenses and health service supplies);
 - (c) as respects Scotland, under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No 2) Regulations 2003 (travelling expenses and health service supplies),
- but only for a period of 52 weeks from the date of receipt of the payment or repayment.

- (2) Any payment or repayment made by the Secretary of State for Health, the Scottish Ministers or the Welsh Ministers, which is analogous to a payment, or repayment mentioned in sub-paragraph (1), but only for a period of 52 weeks from the date of the receipt of the payment or repayment.

- 41. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.
- 42. Any payment made under Part 8A of the Act (entitlement to health in pregnancy grant).
- 43. Any payment made either by the Secretary of State for Justice or by Scottish Ministers under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.
- 44. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 to assist disabled persons to obtain or retain employment despite their disability.
- 45. Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 to homeworkers assisted under the Blind Homeworkers' Scheme.
- 46.
 - (1) Any sum of capital to which sub-paragraph (2) applies and
 - (a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998 or by the Court of Protection;
 - (b) which can only be disposed of by order or direction of any such court; or
 - (c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining age 18.
 - (2) This sub-paragraph applies to a sum of capital which is derived from;
 - (a) an award of damages for a personal injury to that person; or
 - (b) compensation for the death of one or both parents where the person concerned is under the age of 18.
- 47. Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules 1993 or under Rule 128 of those Rules, where such sum derives from
 - (a) award of damages for a personal injury to that person; or
 - (b) compensation for the death of one or both parents where the person concerned is under the age of 18.
- 48. Any payment to the applicant as holder of the Victoria Cross or George Cross.
- 49. In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which such assistance is or was received but only for a period of 52 weeks from the date on which that sum was acquired.

- 50.** (1) Any payment of a sports award for a period of 52 weeks from the date of receipt of that payment except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).
- (2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of his family, or any council tax or water charges for which that applicant or member is liable.
- (3) For the purposes of sub-paragraph (2) 'food' does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.
- 51.** (1) Any payment;
- (a) by way of an education maintenance allowance made pursuant to-
- (i) regulations made under section 518 of the Education Act 1996;
- (ii) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980;
- (iii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992;
- (b) corresponding to such an education maintenance allowance, made pursuant to;
- (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
- (ii) regulations made under section 181 of that Act;
- or in England, by way of financial assistance made pursuant to section 14 of the Education Act 2002.
- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to;
- (a) regulations made under section 518 of the Education Act 1996;
- (b) regulations made under section 49 of the Education (Scotland) Act 1980; or
- (c) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992,
- in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).
- 52.** In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.
- 53.** Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment.
- 54.** Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1 February 2001 in consequence of the imprisonment or interment of-
- (a) the applicant;
- (b) the applicant's partner;
- (c) the applicant's deceased spouse or deceased civil partner; or
- (d) the applicant's partner's deceased spouse or deceased civil partner;
- by the Japanese during the Second World War, £10,000.
- 55.** (1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or a member of an applicant's family who is
- (a) a diagnosed person;
- (b) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;

- (c) a parent of a diagnosed person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (d) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death.
- (2) Where a trust payment is made to;
- (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (1)(c), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending two years after that date;
 - (c) a person referred to in sub-paragraph (1)(d), that sub-paragraph shall apply for the period beginning on the date on which the trust payment is made and ending-
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person-
 - (aa) ceases receiving full-time education; or
 - (bb) attains the age of 20,
 whichever is latest.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is-
- (a) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
 - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was so acting at the date of the diagnosed person's death; or
 - (c) a member of the diagnosed person's family (other than his partner) or a person who was a member of the diagnosed person's family (other than his partner) at the date of the diagnosed person's death,
- but only to the extent that such payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment as referred to in sub-paragraph (3) is made to-
- (a) a person referred to in sub-paragraph (3)(a), that subparagraph shall apply for the period beginning on the date on which that payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (3)(b), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending two years after that date; or
 - (c) person referred to in sub-paragraph (3)(c), that sub-paragraph shall apply for the period beginning on the date on which that payment is made and ending-
 - (i) two years after that date; or
 - (ii) on the day before the day on which that person
 - (aa) ceases receiving full-time education; or
 - (bb) attains
 whichever is the latest.
- (5) In this paragraph, a reference to a person-
- (a) being the diagnosed person's partner;
 - (b) being a member of a diagnosed person's family;
 - (c) acting in place of the diagnosed person's parents,
- at the date of the diagnosed person's death shall include a person who would have been such a person or a person who would have been so acting, but for the diagnosed person residing in a care home, an Abbeyfield Home or an independent hospital on that date.

- (6) In this paragraph-
 'diagnosed person' means a person who has been diagnosed as suffering from, or who, after his death, has been diagnosed as having suffered from, variant Creutzfeld-Jacob disease;
 'relevant trust' means a trust established out of funds provided by the Secretary of State in respect of persons who suffered, or who are suffering, from variant Creutzfeld-Jacob disease for the benefit of persons eligible for payments in accordance with its provisions;
 'trust payment' means a payment under a relevant trust.

56. The amount of any payment, other than a war pension, to compensate for the fact that the applicant, the applicant's partner, the applicant's deceased spouse or deceased civil partner or the applicant's partner's deceased spouse or deceased civil partner
- (a) was a slave labourer or a forced labourer;
 - (b) had suffered property loss or had suffered personal injury; or
 - (c) was a parent of a child who died, during the Second World War.
57. (1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or his partner relating to a service, which is provided to develop or sustain the capacity of the applicant or his partner to live independently in his accommodation.
- (2) For the purposes of sub-paragraph (1) 'local authority' includes in England a county council.
58. Any payment made under regulations made under section 57 of the Health and Social Care Act 2001 or under section 12B of the Social Work (Scotland) Act 1968, or under section 12A to 12D of the National Health Service Act 2006 (direct payments for health care).
59. Any payment made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.
60. Any payment made to the applicant in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).
61. Any payments to an applicant made under section 49 of the Children and Families Act 2014(a) (personal budgets and direct payments)

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Summary of council tax support scheme 2022-23

The council tax support scheme from 1 April 2022 for working age people will continue to be based on income bands.

The scheme will apply to working age people only who currently receive council tax support or apply in the future for help to have their council tax discounted. The new scheme will apply without exception from 1 April 2022.

It is important to note that changes to the council tax support scheme will not affect pensioners. These people are protected and their council tax support will continue to be awarded on the basis of the scheme prescribed by Central Government.

The following income bands will apply and the percentage of council tax support awarded will be 100%, 80%, 60%, 40% or 20% of the maximum eligible council tax.

There are different bands for single claimants, lone parents, couples and for people with children as illustrated below.

Income Band	Single person	Couple	Lone parent with children	Couple with children	Maximum percentage entitlement
	Income £				
Band 1	000.00 to 098	000.00 to 140	000.00 to 175	000.00 to 230	100%
Band 2	098.01 to 125	140.01 to 175	175.01 to 200	230.01 to 280	80%
Band 3	125.01 to 150	175.01 to 230	200.01 to 250	280.01 to 330	60%
Band 4	150.01 to 175	230.01 to 280	250.01 to 305	330.01 to 380	40%
Band 5	175.01 to 200	280.01 to 330	305.01 to 355	380.01 to 435	20%

It may be necessary to apply a further small inflationary increase to these income band figures but this will only be necessary if the government increases further the rates of social security benefits and Universal Credit.

Claimants who receive Income Support, Job Seeker's Allowance (Income Based) or Employment and Support Allowance (Income Related) will fall into band 1 and will be entitled to up to 100% council tax support.

The income will be calculated, net of any allowable disregards and the if the income calculated falls into one of the following income bands, council tax support will be payable. If the net income exceeds the maximum income in band 5 then no council tax support will be payable.

Under the current council tax support scheme if a person has an income change of more than 5p a week their entitlement to support will change by just 1p per week. With the new scheme, if the income change results in the income remaining within a band, then no recalculation of the council tax support will take place.

For example, if a single person reports that their weekly income has increased from £112 to £123 per week, they will remain in Band 2 and the discount they will continue to receive is 80%.

Qualifying for council tax support

A person must have a council tax liability to be able to claim council tax support and the property must be occupied by the tax payer. Council tax support is a council tax discount and if awarded it will reduce a person's council tax payments. The level of discount awarded is based on the income and capital the claimant and partner has, whether they have dependent children or other grown ups living in the household, referred to as non dependants. Other factors such as certain expenses to assist with childcare payments, disabilities and whether a person falls into a group considered to require more support will also be taken into consideration.

Eligible Council Tax

The eligible council tax used in the calculation of council tax support will be the net amount payable, taking into account discounts already awarded, for a dwelling that is occupied.

The only exception to this is if the tax payer lives in a property that has an F, G or H banding. For people claiming council tax support, their maximum eligible council tax will be restricted to a band E and the maximum council tax support they can receive is 100% of the band E charge.

Capital limit

If a single person or couple claiming council tax support have over £6,000 in combined capital there will be no entitlement to council tax support and the full amount of council tax will be payable. There are no exceptions to this rule. An assumed income from savings will not be applied to capital less than £6,000.

Non dependant deductions

A non dependant is a person living in the council tax support claimant's home but they are not stated as a liable person on the council tax bill. They are normally a grown up child or an elderly relative living with the claimant. Deductions will normally be made from the eligible council tax for each non dependant living in the household. The deductions are based on the non dependant's gross income and whether they are working. The deductions and earnings bands are increased from 1 April each year.

A non dependant deduction will not be made if the claimant or their partner receives one of the following incomes:

- Attendance Allowance or Constant Attendance Allowance
- The daily living component of Personal Independence Payment
- The care component of Disability Living Allowance
- An armed forces independence payment

Or if the claimant or partner is severely sight impaired, blind or has recently regained sight.

Earned income disregards

A maximum weekly disregard of £10 will apply to the combined earnings of the claimant and partner. If both a claimant and their partner are working the earnings disregard will be £10 in total and will not be awarded per person.

Income disregards – child benefit

Child benefit for all children will be disregarded in full and will not be used in the income calculation.

Income disregards – maintenance in respect of a child

Maintenance payments received in respect of a child or children will be disregarded in full and will not be used in the income calculation, subject to qualifying conditions.

Income disregards - Housing Element (Universal Credit)

The housing costs element of a person's Universal Credit award will be disregarded in full.

* Please see examples at the end of this document.

Income disregards – other income

Under this scheme, as part of our ongoing commitment to support disabled people, the following incomes will continue to be disregarded and will not be used as income in the calculation of council tax support:

- Personal Independence Payment
- Attendance Allowance
- Constant Attendance Allowance
- Disability Living Allowance
- Limited Work Capability element of Universal Credit
- War Disablement Pension
- War Widow's Pension
- Christmas bonus paid by DWP
- Employment & Support Allowance – work related and support (non UC recipients only)

Other disregards - childcare

To support incentives to work for those working over 16 hours, a weekly childcare disregard will be applied to earnings of up to a maximum of £175, where child care is paid for one child, or up to a maximum of £300 where childcare is paid for more than one child, subject to further qualifying conditions.

Other disregards - disabled child or children

An additional income disregard of £100 per week will be applied to household income for each child who:

- Is severely sight impaired, blind or has recently regained their sight, or
- Receives Personal Independence Payment or Disability Living Allowance

Absences abroad for up to four weeks

Council tax support will be paid during a temporary absence abroad providing that the period of the absence does not exceed four weeks. If the planned period of absence is greater than four weeks the claim for council tax support will end from the date of departure and the claimant will have to claim again following the return to their home address.

Backdating claims

A claim for council tax support can be backdated for a maximum period of six months from the date of the claim if the claimant can demonstrate a good reason for not having claimed sooner. The claimant must provide a written request for backdated council tax support and provide full reasons for the delay in claiming.

Discretionary Hardship Relief Scheme

The scheme may result in some claimants being adversely affected which may lead to hardship. As there is a need to protect the most vulnerable households, the Discretionary Hardship Relief scheme which falls within the local council tax support scheme, is designed to provide additional financial support to those tax payers who are facing either exceptional hardship or extraordinary circumstances. Subject to conditions a tax payer could be awarded a payment under the Council's Discretionary Hardship Relief scheme. An application will need to be made and it will be considered in accordance with the Council's policy.

* Examples relating to the disregard of the Housing Element within Universal Credit:

The housing costs element of a person's Universal Credit award will be disregarded in full up to the level of the Net UC award.

Example 1

Universal Credit Maximum Amount		Universal Credit Incomes	
Standard Allowance	409.89	Net UC Award	729.89
Carer Element		Tariff Income	
Limited work capability		Household Earnings	
Child Element		Applicable Income	
Childcare Element		Other adjustments	
Housing Element	320.00		

Therefore the person's income to be taken into account for the purpose of the banded scheme is £729.89 - £320.00 (Housing Element) = £409.89 pcm or £94.59 per week.

Example 2

Where the UC award is subject to a managed payment direct to a landlord and this is included as an other adjustment, the Net UC award will be aggregated with the managed payment as follows:

Universal Credit Maximum Amount		Universal Credit Incomes	
Standard Allowance	409.89	Net UC Award	409.89
Carer Element		Tariff Income	
Limited work capability		Household Earnings	
Child Element		Applicable Income	
Childcare Element		Other adjustments	320.00
Housing Element	320.00		

Therefore the person's income to be taken into account for the purpose of the banded scheme is £409.89 + £320.00 = £729.89 - £320.00 (Housing Element) = £409.89 pcm or £94.59 per week.

Example 3

Sometimes the value of the Net UC Award and the managed payment will be less than the Housing Element. In these instances the Housing Element will be disregarded up to the value of the Net UC Award and the managed payment.

Universal Credit Maximum Amount		Universal Credit Incomes	
Standard Allowance	409.89	Net UC Award	181.19
Carer Element		Tariff Income	
Limited work capability		Household Earnings	724.81
Child Element		Applicable Income	
Childcare Element		Other adjustments	
Housing Element	320.00		

Therefore the person's income to be taken into account for the purpose of the banded scheme will be £181.19 - £320.00 (Housing Element) = £NIL + £724.81 wages pcm or £167.26 per week (less the standard earnings disregard).

* Example relating to the disregard of the Housing Element and Limited Work Capability element within Universal Credit:

Example 4

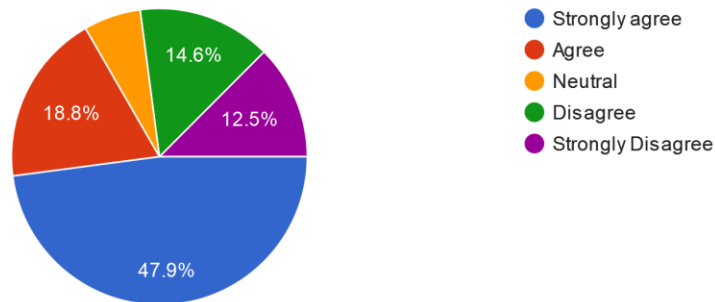
Universal Credit Maximum Amount		Universal Credit Incomes	
Standard Allowance	409.89	Net UC Award	1071.81
Carer Element		Tariff Income	
Limited work capability	341.92	Household Earnings	
Child Element		Applicable Income	
Childcare Element		Other adjustments	
Housing Element	320.00		

Therefore the person's income to be taken into account for the purpose of the banded scheme is £409.89 + £341.92 + £320.00 = £1071.81 - £341.92 (Limited Work Capability element) - £320.00 (Housing Element) = £409.89 pcm or £94.59 per week.

These are the exceptions and all other elements of Universal Credit will be taken fully into account as income.

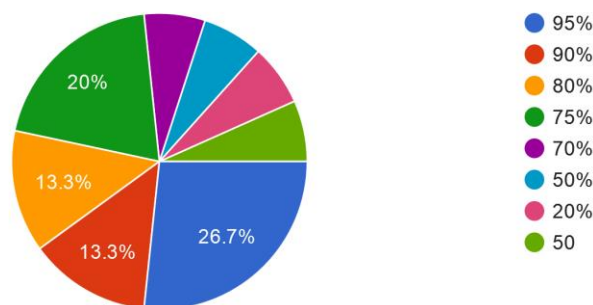
Under the current scheme a person can receive 100 per cent council tax support and does not have to make any contribution towards their council tax. Do you agree or disagree that a person should receive 100 per cent help towards their council tax?

48 responses



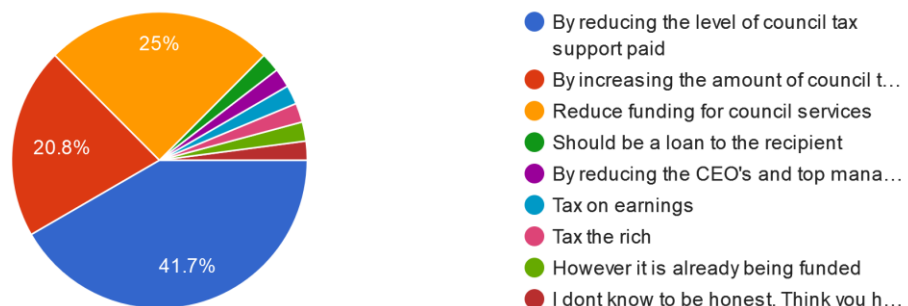
If you disagree or strongly disagree, what do you think the maximum amount of help should be?

15 responses

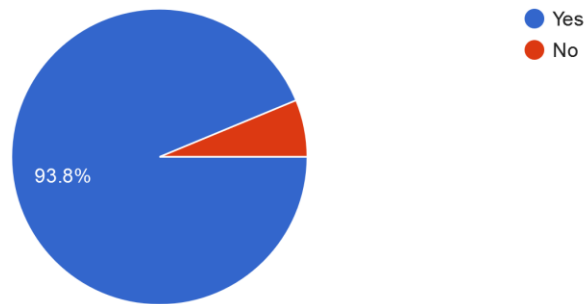


How do you think the council should continue to fund its council tax support scheme from April 2022?

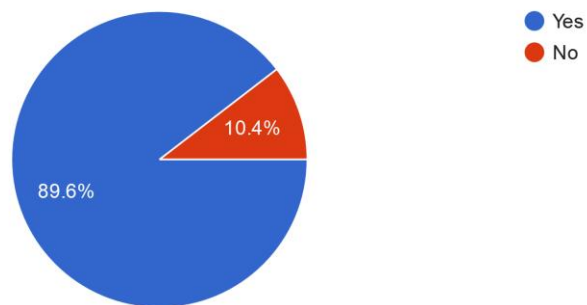
48 responses



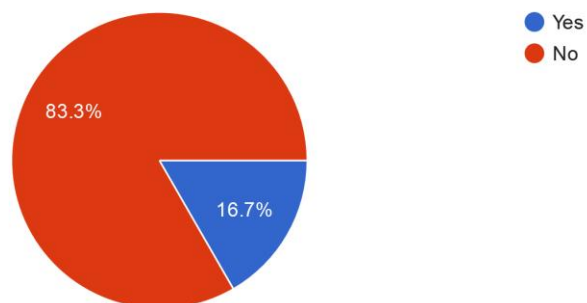
Are you a resident of the Cheltenham Borough area?
48 responses



Are you registered for council tax?
48 responses

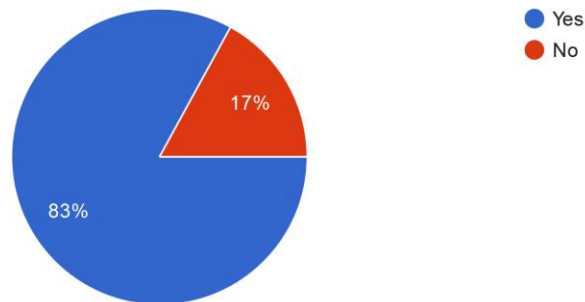


Do you currently receive council tax support?
48 responses



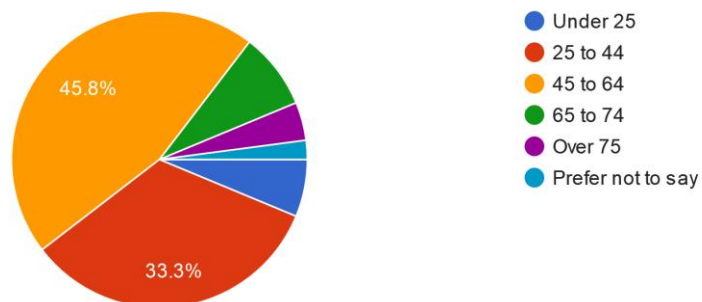
Are you in employment?

47 responses



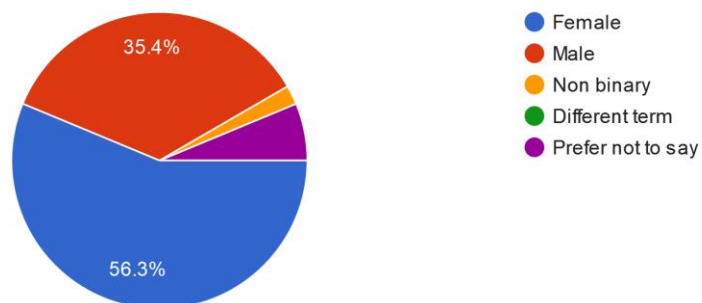
What is your age group?

48 responses

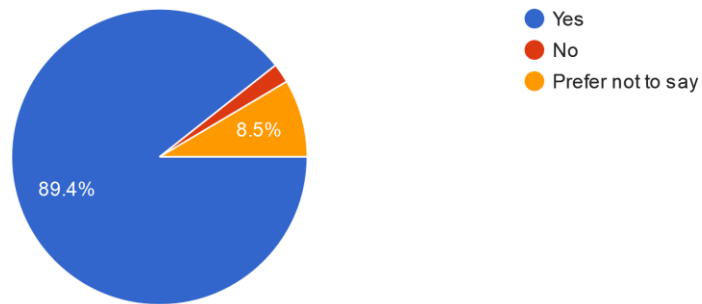


What is your gender identity?

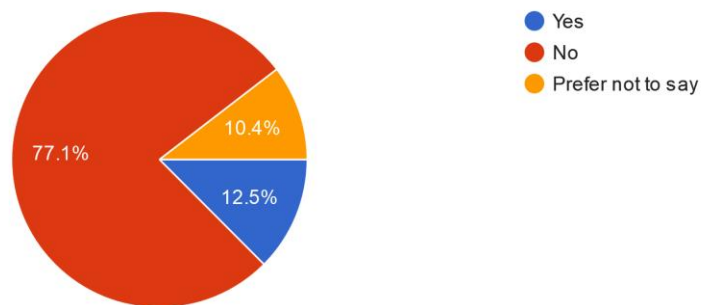
48 responses



Is your gender identity the same as you were assigned at birth
47 responses



Are you disabled?
48 responses



Community impact assessments – for services, policies and projects

What is a community impact assessment?

A community impact assessment is an important part of our commitment to delivering better services for our communities. The form will help us find out what impact or consequences our functions, policies, procedures and projects have on our communities, as well as employees and potential employees.

By undertaking an impact assessment, we are able to:

- Take into account the needs, experiences and circumstances of those groups of people who use (or don't / can't use) our services.
- Identify any inequalities people may experience.
- Think about the other ways in which we can deliver our services which will not lead to inequalities.
- Develop better policy-making, procedures and services.

Background

Name of service / policy / project and date	Revenues and Benefits. Council Tax Support Policy from 1 April 2022.	Page 127	
Lead officer	Jayne Gilpin, Head of Revenues and Benefits		
Other people involved in completing this form	David Wyatt, Deputy Revenues and Benefits Manager		

Step 1 - About the service / policy / project

<p>What is the aim of the service / policy / project and what outcomes is it contributing to</p>	<p>Council tax support is provided to around 7,000 households in Cheltenham at an annual cost of just under £6.9m. This includes working and pension age claimants. Approximately 68% of these households are of working age. The cost of the council tax support scheme is met by this council and the precepting authorities who are the county council and the police. The share of the cost is the same as the share of the council tax.</p> <p>Prior to April 2013, council tax payers on a low income could apply for council tax benefit to help pay their Council Tax. Under this national scheme and in accordance with the regulations, council tax payers could receive benefit of up to 100% of their council tax liability. The Council then received full funding from the government for all council tax benefit awards made.</p> <p>From April 2013, Councils became responsible for designing their own local council tax support (CTS) scheme for <u>working age people only</u>. The Government also reduced the funding given to Councils to pay for the scheme. Cheltenham Borough Council introduced its local council tax support scheme in April 2013 which more or less replicated the council tax benefit scheme. <u>Council tax support for pensioners was not localised and continues to be provided for by a national scheme.</u></p> <p>Each year the Council has to decide whether to make changes to the administration of its council tax support scheme for working age applicants in the borough.</p> <p>From 1 April 2019, Cheltenham Borough Council introduced a revised local council tax support scheme which increased the contribution that some people receiving help must make towards their council tax bills. From 1 April 2020, further changes were made to the scheme to provide further support to those people who receive a limited work capability payment in their Universal Credit. The Council is now in the position of considering a local council tax support scheme with effect from 1 April 2022.</p> <p>This year we have consulted on a proposed scheme from 1 April 2022. The aim of the service is to retain the existing council tax support scheme from 1 April 2022 and keep the current income bands in place to ensure that the most vulnerable customers still receive 100% support.</p>
<p>Who are the primary customers of the service / policy / project and how do they / will they benefit</p>	<p>It is important to note that any proposed council tax support scheme will not affect pensioners. These people are protected and their council tax support will continue to be awarded on the basis of the scheme prescribed by Central Government.</p> <p>The scheme will apply to working age people only who currently receive council tax support or apply in the future for help to have their council tax discounted. The scheme will apply without exception from 1 April 2022.</p>

	<p>The working age customers who continue to require support or who claim council tax support in the future will provide evidence of their income and capital and the people living in their household. The level of income a person is determined to have will be derived from detailed scheme rules. Once the level of income has been derived, the band in which this income level falls will decide what level of support can be provided. There will be five income bands and the support provided will be either 20%, 40%, 60%, 80% or 100% of the charge.</p> <p>The amount of council support awarded is paid direct to the council tax account as a discount and the person then pays the reduced amount by instalments.</p>
How and where is the service / policy / project implemented	The Revenues and Benefits service, based at the Municipal Offices provides the service to customers and the revised council tax support scheme will be implemented from there.
What potential barriers might already exist to achieving these outcomes	<p>A draft council tax support scheme must be written, taking into account views from the public consultation, the views of the Cabinet Member for Finance and the financial forecasting that has been undertaken. Forecasting, utilising software provided by Civica Open Revenues, has been used to model a proposed scheme, identifying those who will be affected by the scheme.</p> <p>The proposed scheme will be submitted to the November Cabinet for consideration. Subject to agreement, the scheme will be published in draft on the Council's web site and further comments invited. The final report and proposed scheme will be presented at Full Council in December 2021.</p>

Step 2 – What do you know already about your existing / potential customers

What existing information and data do you have about your existing / potential customers e.g. Statistics, customer feedback, performance information	<p>Every applicant making a claim for council tax support provides the following personal information:</p> <ul style="list-style-type: none"> • the date of birth, sex and nationality of each person in the household • the income of each person in the household, including non-dependants (for example grown up children) • the capital of each person in the household • whether any person has a disability • whether the person is in a same sex relationship <p>The information obtained from the customer is not for statistical purposes. The information is obtained only to be able to determine a council tax support entitlement. No data is held on the system relating to:</p> <ul style="list-style-type: none"> • sexual orientation • ethnicity and/or race • religion or belief
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	<p>Information may be held, subject to the customer volunteering it on the following:</p> <ul style="list-style-type: none"> • pregnancy and/or maternity/paternity • gender reassignment
<p>What does it tell you about who uses your service / policy and those that don't?</p>	<p>People are accessing the service as they do not have enough household income to pay their council tax. The reason for claiming assistance is purely financial. There are no other advantages. It tells us that those who do not claim assistance and pay their council tax from their household income do not require the same level of financial support as those that do.</p> <p>The information and data held tells us the following information:</p> <ul style="list-style-type: none"> • the age of the customer and others in the household • the number of men and women claiming council tax support • the number of customers who have responsibility for a child or children • the number of people in the household • whether there are any disabilities • the household income • whether any capital is held
<p>What have you learnt about real barriers to your service from any consultation with customers and any stakeholder groups?</p>	<p>No adverse feedback has been provided from consultation with customers and stakeholder groups.</p> <p>The service is made widely available to ensure that all members of the community can access it. Application forms are available and can be emailed or posted to customers. The application form is also available to be downloaded on line. A visiting service is provided for those customers who are unable to visit the council offices and require assistance with form filling in their homes.</p> <p>There are various other options available in the town centre for people to take advice on claiming council tax support including advice agencies like CCP and CAB.</p> <p>Customers identified as having difficulties in paying their council tax are also invited to make claims for council tax support. This is built into the council tax recovery processes and is a preferred option to taking enforcement action.</p>

If not, who do you have plans to consult with about the service / policy / project?

Not applicable.

Step 3 - Assessing community impact

How does your service / policy / project impact on different groups in the community?

Group	What are you already doing to benefit this group	What are you doing that might disadvantage this group	What could you do differently to benefit this group	No impact on this group
People from black and minority ethnic groups	No specific benefits to this group	No specific disadvantages to this group	There is no requirement to do things differently to benefit this group	No specific impact identified
People who are male or female	No specific benefits to this group	No specific disadvantages to this group	There is no requirement to do things differently to benefit this group	No specific impact identified
People who are transitioning from one gender to another	No specific benefits to this group	No specific disadvantages to this group	There is no requirement to do things differently to benefit this group	No specific impact identified
Older people / children and young people	Council tax support is awarded to any age group (over 18) if their financial position warrants help. This includes people of working age and pension age	The local council tax support scheme only applies to those customers of working age. Therefore this group of people aged 18 to 67 will be directly impacted upon	The council tax support scheme could remain unchanged but this is an unlikely option. Support will be made available to customers affected	There will be an impact on some customers due to their financial position and the household income they have
People with disabilities and mental health challenges	Council tax support is awarded to any age group (over 18) if their financial position warrants help. This includes people of working age and pension age. There are provisions in the scheme to ignore certain disability benefits and this will continue so	There may be some impact on a few customers due to their financial position and the household income they have, but the impact is being moderated by introducing enhancements to the scheme for these customers. The customers with disabilities that are	The council tax support scheme could remain unchanged but this is an unlikely option. Support will be made available to customers affected	There will be an impact on some customers due to their financial position and the household income they have

	that the most vulnerable of customers still receive 100% support	affected will be those who have additional income, for example, a partner with earnings		
People who have a particular religion or belief	No specific benefits to this group	No specific disadvantages to this group	There is no requirement to do things differently to benefit this group	No specific impact identified
People who are attracted to their own sex, the opposite sex or to both sexes.	No specific benefits to this group	No specific disadvantages to this group	There is no requirement to do things differently to benefit this group	No specific impact identified
People who are married or in a Civil Partnership	No specific benefits to this group	No specific disadvantages to this group	There is no requirement to do things differently to benefit this group	No specific impact identified
People who are pregnant or who are on maternity leave	No specific benefits to this group	No specific disadvantages to this group	There is no requirement to do things differently to benefit this group	There will be an impact on some customers due to their financial position and the household income they have
Other groups or communities	No specific benefits to these groups or communities	No specific disadvantages to these groups or communities	There is no requirement to do things differently to benefit these groups	No specific impact identified

Step 4 - what are the differences

<p>Are any groups affected in different ways to others as a result of the service / policy / project?</p>	<p>Yes. Councils became responsible for designing their own local council tax support scheme for <u>working age people only</u>. The Government also reduced the funding given to Councils to pay for the scheme. Cheltenham Borough Council introduced its local council tax support scheme in April 2013 which more or less replicated the council tax benefit scheme. <u>Council tax support for pensioners was not localised and continues to be provided for by a national scheme.</u></p> <p>As a result of this people of working age are affected by a local council tax support scheme. The Government produced its own Equality Impact Assessment in 2012 prior to the introduction of localised support being introduced. https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/8464/2063707.pdf</p> <p>In localising support for council tax, the Government believes that local schemes should provide support for the most vulnerable, including vulnerable pensioners. The Government has concluded that support for vulnerable pensioners should be delivered through a national framework of criteria and allowances. Local authorities already have clearly defined responsibilities in relation to, and awareness of, the most vulnerable groups and individuals other than pensioners in their areas. This includes, for example, through their responsibilities under:</p> <ul style="list-style-type: none"> • The Child Poverty Act 2010, which imposes a duty on local authorities to have regard to and address child poverty and their partners, to reduce and mitigate the effects of child poverty in their local areas; • The Disabled Persons (Services, Consultation and Representation) Act 1986, and Chronically Sick and Disabled Persons Act 1970, which include a range of duties relating to the welfare needs of disabled people; • The Housing Act 1996, which gives local authorities a duty to prevent homelessness with special regard to vulnerable groups.
<p>Does your service / policy / project either directly or indirectly discriminate?</p>	<p>The council tax support scheme will directly discriminate against people of working age. However the Government's view is that by giving local authorities a significant degree of control over how a reduction in expenditure is achieved, allowing councils to balance local priorities and their own financial circumstances. Reducing the costs of support for council tax is a contribution to the Government's vital programme of deficit reduction. Giving local authorities a financial stake in the provision of support for council tax and so a greater stake in the economic future of their local area, so supporting the Government's wider agenda to enable stronger, balanced economic growth across the country. This reform creates stronger incentives for councils to get people back into work and so support the positive work incentives that are being introduced through the Government's implementation of Universal Credit.</p>
<p>If yes, what can be done to improve this?</p>	<p>The council tax support scheme forecasting has identified that protection can be given to the most vulnerable working age people in the borough. It is proposed in the draft scheme that those customers who receive</p>

	“passported” benefits including Job Seeker’s Allowance, Income Support and Employment and Support Allowance will continue to receive up to 100% support ensuring that they continue to pay no (or very little) council tax.
Are there any other ways in which the service / project can help support priority communities in Cheltenham?	<p>Yes. The proposed draft scheme has been designed to protect where possible and provide greater financial assistance to priority communities. The banded income scheme has been designed with the following elements to ensure that within the scheme certain priority communities face less of an impact:</p> <ul style="list-style-type: none"> • child benefit and maintenance payments made in respect of children are wholly disregarded • a weekly disregard of up to £175 (for one child) or £300 (two children or more) will apply to customers who pay child care and who fit the qualifying conditions • an additional £100 weekly disregard will apply for each disabled child living in the household • an earnings disregard of £10 per week will apply to those customers who fit the qualifying conditions • Attendance Allowance, Personal Independence Payments, Disability Living Allowance, the Limited Work Capability element paid within Universal Credit and War Pensions will be wholly disregarded • customers who receive Job Seeker’s Allowance, Income Support and Employment and Support Allowance will continue to receive up to 100% support ensuring that they continue to pay no (or very little) council tax

Step 5 – taking things forward

What are the key actions to be carried out and how will they be resourced and monitored?	<p>A forecasting tool is being used which has been provided by Civica, the software provider for Open Revenues. The forecasting tool allows modelling of different schemes to be carried out and developed to suit the needs of the customers and the Council. The modelling carried out enables the Council to establish any financial winners and losers and the extent of these. The number of winners needs to be mitigated to as few as possible as this has a direct impact upon the numbers of people losing from the new scheme.</p> <p>Once the modelling is complete a draft scheme will be devised which will encompass the views of the people who completed the on line consultation survey and the political steer. The scheme will be presented to Cabinet in November 2021 with a recommendation that it is adopted from 1 April 2022 as the Council’s preferred council tax support scheme. The draft scheme, subject to Cabinet approval will be published on line inviting further comments from the public. The final scheme will then be presented to Full Council in December 2021 seeking Council approval.</p>
Who will play a role in the decision-making process?	<p>The Head of Revenues and Benefits and the Deputy Revenues and Benefits Manager will devise the draft scheme to be presented to the elected Members of the Council.</p> <p>The decision to implement the new scheme and on what basis will be taken by the elected Members at the Full Council meeting scheduled for December 2021.</p>

What are your / the project's learning and development needs?	Full training will be provided to Revenues and Benefits staff ahead of the annual billing exercise in March 2022 which will reinforce the scheme conditions.	
How will you capture these actions in your service / project planning?	The proposed scheme to be introduced from 1 April 2022 is not expected to impact on service planning. However the scheme implementation forms part of the annual Council Tax and uprating of benefits exercise. This exercise is carried out during February each year and will be overseen by the Head of Revenues and Benefits and the Deputy Revenues and Benefits Manager.	

**Cheltenham Borough Council
Council – 6th December 2021
Treasury Mid-Term Report 2021/22**

Accountable member	Cabinet Member for Finance, Councillor Peter Jeffries
Accountable officer	Executive Director Finance and Assets (Section 151 Officer), Paul Jones
Accountable scrutiny	Treasury Management Panel
Ward(s) affected	All
Key Decision	Yes
Executive summary	The Treasury Management Strategy for 2021/22 has been determined by the adoption of the Chartered Institute of Public Finance and Accountancy's <i>Treasury Management in the Public Services: Code of Practice</i> (the CIPFA Code) which requires the council to approve treasury management semi-annual and annual reports.
Recommendations	<p>The Treasury Management Panel considered this report on the 15thth November 2021 and have recommended this on to Council :</p> <p>1. Note the contents of the summary report of the treasury management activity during the first six months of 2021/22.</p>

Financial implications	All financial implications are detailed throughout the report Contact officer: Andrew Sherbourne, andrew.sherbourne@publicagroup.uk, 01242 264337
Legal implications	The Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2017 Edition (the CIPFA Code) requires the authority to approve a Treasury Management Strategy before the start of each financial year and to keep it updated throughout the year. The report fulfils the authority's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code. Contact officer: Shirin Wotherspoon, shirin.wotherspoon@teWKesbury.gov.uk, 01684 272696
HR implications (including learning and organisational development)	None arising directly from this report Contact officer: Julie McCarthy, julie.mccarthy@cheltenham.gov.uk. 01242 264355
Key risks	As noted in Appendix 1
Corporate and community plan Implications	The purpose of the report is to improve corporate governance, a key objective for the Council
Environmental and climate change implications	The Council does have some exposure to investments in a pooled fund which has shares with oil and gas companies. This is detailed in section 5.6 of the report. However, there will be a need to review the investment in the future in relation to the climate emergency, for which this council has signed up to.

1. Background

- 1.1 In February 2011 the Authority adopted the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice* (the CIPFA Code) which requires members to approve the treasury management semi-annual and annual reports.
- 1.2 The Council's treasury management strategy for 2021/22 was approved at a meeting on 22nd March 2021. The Council has borrowed and invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of risk remain central to the council's treasury management strategy.
- 1.3 This report covers the treasury management activity and performance of the Council for the period 1 April to 30 September 2021.

2. Economic Background

- 2.1 The economic recovery from the coronavirus pandemic continued to dominate the first half of the financial year. By the end of the period, over 48 million people in the UK had received their first dose of a Covid-19 vaccine and almost 45 million their second dose.

- 2.2** The Bank of England (BoE) held Bank Rate at 0.1% throughout the period and maintained its Quantitative Easing programme at £895 billion, unchanged since the November 2020 meeting. In its September 2021 policy announcement, the BoE noted it now expected the UK economy to grow at a slower pace than was predicted in August, as the pace of the global recovery had shown signs of slowing and there were concerns inflationary pressures may be more persistent. Within the announcement, Bank expectations for GDP growth for the third (calendar) quarter were revised down to 2.1% (from 2.9%), in part reflecting tighter supply conditions. The path of Consumer Price Inflation (CPI) is now expected to rise slightly above 4% in the last three months of 2021, due to higher energy prices and core goods inflation. While the Monetary Policy Committee (MPC) meeting ended with policy rates unchanged, the tone was more hawkish.
- 2.3** Government initiatives continued to support the economy over the quarter but came to an end on 30 September 2021, with businesses required to either take back the 1.6 million plus workers on the furlough scheme or make them redundant. The latest labour market data showed that in the three months to July 2021 the unemployment rate fell to 4.6%. The employment rate increased, and economic activity rates decreased, suggesting an improving labour market picture. Latest data showed growth in average total pay (including bonuses) and regular pay (excluding bonuses) among employees was 8.3% and 6.3% respectively over the period. However, part of the robust growth figures is due to bases effect from a decline in average pay in the spring of last year associated with the furlough scheme.
- 2.4** The US economy grew by 6.3% in Q1 2021 (Jan-Mar) and then by an even stronger 6.6% in Q2 as the recovery continued. The Federal Reserve maintained its main interest rate at between 0% and 0.25% over the period but in its most recent meeting made suggestion that monetary policy may start to be tightened soon.
- 2.5** The European Central Bank maintained its base rate at 0%, deposit rate at -0.5%, and asset purchase scheme at €1.85 trillion.

3. Financial Markets

- 3.1** Monetary and fiscal stimulus together with rising economic growth and the ongoing vaccine rollout programmes continued to support equity markets over most of the period, albeit with a bumpy ride towards the end. The Dow Jones hit another record high while the UK-focused FTSE 250 index continued making gains over pre-pandemic levels. The more internationally focused FTSE 100 saw more modest gains over the period and remains below its pre-crisis peak.
- 3.2** Inflation worries continued during the period. Declines in bond yields in the first quarter of the financial year suggested bond markets were expecting any general price increases to be less severe, or more temporary, than was previously thought. However, an increase in gas prices in the UK and EU, supply shortages and a lack of HGV and lorry drivers with companies willing to pay more to secure their services, has caused problems for a range of industries and, in some instance, leading to higher prices.
- 3.3** Credit default swap spreads were constantly flat over the most of period and are broadly in line with their pre-pandemic levels. In late September spreads rose by a few basis points due to concerns around Chinese property developer Evergrande defaulting but are now falling back.

- 3.4** Over the period Fitch and Moody's upwardly revised to stable the outlook on a number of UK banks and building societies on the Council's counterparty list, recognising their improved capital positions compared to last year and better economic growth prospects in the UK.
- 3.5** The successful vaccine rollout programme is credit positive for the financial services sector in general and the improved economic outlook has meant some institutions have been able to reduce provisions for bad loans. While there is still uncertainty around the full extent of the losses banks and building societies will suffer due to the pandemic-related economic slowdown, the sector is in a generally better position now compared to earlier this year and 2020.
- 3.6** At the end of the period Arlingclose had completed its full review of its credit advice on unsecured deposits. The outcome of this review included the addition of NatWest Markets plc to the Council's counterparty list together with the removal of the suspension of Handelsbanken plc. In addition, the maximum duration for all recommended counterparties was extended from 36 days to 100 days.

4. Treasury Management Summary position 1/4/2021 to 30/9/2021

- 4.1** On the 31st March 2021, the Council had net borrowing of £156.932m arising from its revenue and capital income and expenditure. The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while usable reserves and working capital are the underlying resources available for investment. These factors are summarised in Table 1 below.

Table 1: Balance Sheet Summary

	31.3.21 Actual £m
General Fund CFR	104.687
HRA CFR	73.421
Total CFR	178.108
Less: Usable reserves	20.200
Less: Working capital	0.976
Net borrowing	156.932

- 4.2** Lower official interest rates have reduced the cost of short-term, temporary loans and investment returns from cash assets that can be used in lieu of borrowing. The Council pursued its strategy of keeping borrowing and investments below their underlying levels, sometimes known as internal borrowing, in order to reduce risk. The treasury management position as at 31 March 2021 and the mid-year change is shown in Table 2 below.

Table 2: Treasury Management Summary

	31.3.21 Balance £m	Movement £m	30.9.21 Balance £m	30.9.21 Rate %
Long-term borrowing	115.220	4.919	120.139	3.16
Short-term borrowing	58.500	(21.500)	37.000	0.07
Total borrowing	173.720	(16.581)	157.139	2.44
Long-term investments	8.633	0.387	9.020	2.55
Short-term investments	1.215	(0.290)	0.925	2.10
Cash and cash equivalents	6.940	(2.830)	4.110	0.06
Total investments	16.788	(2.733)	14.055	2.53
Net borrowing	156.932	(13.848)	143.084	

4.3 The Council pursued its strategy in funding the £39m capital asset purchase made in August 2019, plus other capital assets funded from borrowing, with the use of temporary borrowing and then either take long term borrowing or use future capital receipts to repay it. Currently interest rates for this borrowing is 0.05% to 0.15%, which is much cheaper than had we fixed 5 year borrowing from the PWLB, back in 2019.

4.4 As at 31st March 2021 the Council held loans of £173.720m and has reduced the amount of temporary borrowing by using cash investments which were earning very little interest. The balance as can be seen in Table 3 below shows a reduced figure of £157.139m as at 30th September 2021. The weighted average interest rate on these loans is 2.44% up from 2.20% in March 2021. Borrowing costs are expected to be £63,000 lower than forecasted with the budget at the end of the 2021/22 financial year.

4.5 The Council took a 30 year £6m annuity loan from the PWLB at a rate of 1.85% to fund HRA capital expenditure which had occurred in 2021. This is part of the HRA capital programme which is scheduled to borrow significant funds over the next few financial years. The outstanding loans on 30th September 2021 are summarised in Table 3 below.

Table 3: Borrowing Position

	31.3.21 Balance £m	2021/22 Movement £m	30.9.21 Balance £m	30.9.21 Rate %
Public Works Loan Board	99.320	4.919	104.239	3.04
Banks (LOBO)	7.000	0	7.000	4.45
Banks (fixed-term)	8.900	0	8.900	3.82
Local authorities (short-term)	58.500	(21.500)	37.000	0.07
Total borrowing	173.720	(16.581)	157.139	2.44

- 4.6** Local authorities can borrow from the Public Works Loan Board (PWLb) provided they can confirm they are not planning to purchase 'investment assets primarily for yield' in the current or next two financial years, with confirmation of the purpose of capital expenditure from the Section 151 Officer. Authorities that are purchasing or intending to purchase investment assets primarily for yield will not be able to access the PWLB except to re-finance existing loans or externalise internal borrowing.
- 4.7** Acceptable use of PWLB borrowing includes service delivery, housing, regeneration, preventative action, re-financing debt and treasury management. Competitive market alternatives are available for authorities with or without access to the PWLB. However, the financial strength of the individual authority and borrowing purpose will be scrutinised by commercial lenders. Further changes to the CIPFA Prudential Code expected in December 2021 may prohibit borrowing for the primary purpose of commercial return even where the source of borrowing is not the PWLB. Consultation is currently taking place on the proposed changes.

5. Investments

- 5.1** The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. During the six month period the council's investment balance ranged between £8.5m and £19.4m due to timing differences between income and expenditure. The levels are lower than in previous years due to using available cash to repay temporary debt. The investment position is shown in table 4 below.

Table 4: Treasury Investment Position

	31.3.21 Balance £m	Net Movement £m	30.9.21 Balance £m	30.9.21 Rate of Return %
Money Market Funds/ Call Accounts	6.940	(2.829)	4.111	0.06
Pooled Funds	7.000	-	7.000	4.22
Other investments	2.848	0.097	2.945	2.12
Total Investments	16.788	(2.732)	14.056	2.52

- 5.2** Both the CIPFA Code and Government Guidance require the Council to invest its funds prudently, and to have regard to the security and liquidity of its treasury investments before seeking the optimum rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment.
- 5.3** Due to the impact of the payment of the Government's Covid-19 grants to businesses on cash flow, the Council kept cash available at very short notice to support daily cash flows, and then any excess cash was used to reduce the temporary borrowing. Liquid cash was diversified over several counterparties and Money Market Funds to manage both credit and liquidity risks. Now that cash flow has stabilised, and the high possibility that interest rates will rise very shortly, opportunities to lend out longer (3 to 6 months) may arise soon, improving investment returns.

- 5.4** Investment income was budgeted to be £593,500 in the Council's 2021/22 budget set in February 2021. The Council has reviewed its expectations for investment income in 2021/22 and has assumed after looking at the returns over the first 6 months that the income could exceed budget by £64,000 by year end due to the Council's Pooled Funds achieving higher returns than estimated when the budget was set.
- 5.5** £7m of the Authority's investments are held in externally managed strategic pooled equity, multi-asset and property funds where short-term security and liquidity are lesser considerations, and the objectives instead are regular revenue income and long-term price stability. These funds have generated an average total return of 4.22% for the first 6 months of this financial year which is used to support services in year. Because the Council's externally managed funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting the Council's investment objectives are regularly reviewed. Strategic fund investments are made in the knowledge that capital values will move both up and down on months, quarters and even years; but with the confidence that over a three- to five-year period total returns will exceed cash interest rate.

5.6 Table 5: Pooled Funds

FUND NAME	Initial Investment	1 April 2021 Fund Value	30 th Sept 21 Fund Value	Dividends paid out in 2021/22 as at 30 Sept	Gain / (Loss) for 2021/22	Gain / (Loss) to Initial Principal
	£	£	£	£	£	£
CCLA Property Fund	3,000,000	2,754,920	2,947,076	43,881	192,156	(59,924)
Schroders Income Maximiser Fund *	2,000,000	1,457,039	1,500,434	58,212	43,395	(499,566)
CCLA Diversified Income Fund	2,000,000	1,977,147	2,090,142	16,719	112,995	90,142
Total	7,000,000	6,189,106	6,537,652	118,812	348,546	(469,348)

*The Schroders Income Maximiser Fund has purchased shares within the oil and gas industry, which accounts for 14% of the total amount of the fund. This equates to £280,000 of the original £2m invested into the fund by the council. The fund overall returns 5-6% annually. There is no plan at present to sell this investment, as the fund is valued over £499k below the initial investment. We will keep this under review.

6. ARLINGCLOSE'S ECONOMIC OUTLOOK FOR THE REMAINDER OF 2021/22

6.1 Table 6: Interest rate forecast

[illegible]

- 6.2** Arlingclose expects Bank Rate to rise in Q2 2022. Arlingclose believe this is driven as much by the Bank of England's desire to move from emergency levels as by fears of inflationary pressure.
- 6.3** Investors have priced in multiple rises in Bank Rate to 1% by 2024. While Arlingclose believes Bank Rate will rise, it is by a lesser extent than expected by markets.
- 6.4** The global economy continues to recover from the pandemic but has entered a more challenging phase. The resurgence of demand has led to the expected rise in inflationary pressure, but disrupted factors of supply are amplifying the effects, increasing the likelihood of lower growth rates ahead. This is particularly apparent in the UK due to the impact of Brexit.
- 6.5** While Q2 UK Gross Domestic Product (GDP) expanded more quickly than initially thought, the 'pingdemic' and more latterly supply disruption will leave Q3 GDP broadly stagnant. The outlook also appears weaker. Household spending, the driver of the recovery to date, is under pressure from a combination of retail energy price rises, the end of Government support programmes and soon, tax rises. Government spending, the other driver of recovery, will slow considerably as the economy is taken off life support.
- 6.6** Inflation rose to 3.2% in August. A combination of factors will drive this to over 4% in the near term. While the transitory factors affecting inflation, including the low base effect of 2020, are expected to unwind over time, the MPC has recently communicated fears that these transitory factors will feed longer-term inflation expectations that require tighter monetary policy to control. This has driven interest rate expectations substantially higher.
- 6.7** The supply imbalances are apparent in the labour market. While wage growth is currently elevated due to compositional and base factors, stories abound of higher wages for certain sectors, driving inflation expectations. It is uncertain whether a broad-based increased in wages is possible given the pressures on businesses.
- 6.8** Government bond yields increased sharply following the September Federal Open Market Committee (FOMC) and the Monetary Policy Committee (MPC) minutes, in which both central banks communicated a lower tolerance for higher inflation than previously thought. The MPC in particular has doubled down on these signals in spite of softer economic data. Bond investors expect higher near-term interest rates but are also clearly uncertain about central bank policy.
- 6.9** The MPC appears to be playing both sides, but has made clear its intentions to tighten policy, possibly driven by a desire to move away from emergency levels. While the economic outlook will be challenging, the signals from policymakers suggest Bank Rate will rise unless data indicates a more severe slowdown.

7. COMPLIANCE

- 7.1** The Chief Finance Officer reports that all treasury management activities undertaken during the first six months of 2021/22 complied fully with the CIPFA Code of Practice and the Authority's approved Treasury Management Strategy.

Table 7: Debt Limits

	30.9.21 Actual	2021/22 Operational Boundary	2021/22 Authorised Limit	Complied? Yes/No

	£m			
Total debt	157.139	307.000	317.000	Yes

Council approved on 22nd March 2020 the authorised borrowing limit and operational boundary limit are increased to the new levels as shown above in table 7.

Since the operational boundary is a management tool for in-year monitoring it is not significant if the operational boundary is breached on occasions due to variations in cash flow, and this is not counted as a compliance failure.

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The risk				Original risk score (impact x likelihood)			Managing risk				
Risk ref.	Risk description	Risk Owner	Date raised	I	L	Score	Control	Action	Deadline	Responsible officer	Transferred to risk register
	LOBO Loans - If £7m of these loans is recalled by the banks if they choose to exercise their option then we would need to have the resources on the day to repay. Alternative borrowing arrangements at today's current rates would be favourable for the Council	Section 151 Officer Paul Jones	24 th January 2012	1	2	2	Accept	If the loans are recalled the council could take out temporary borrowing which is currently much lower than the rates on these loans. Any capital receipts available could also be used to repay debt.	March 2022	ED Finance & Assets Paul Jones	
	If the assumptions made within the strategies change, then the aspirations within the capital programme may become unaffordable	ED Finance & Assets Paul Jones	13 th March 2019	3	2	6	Accept	The Treasury Management Strategy and Prudential and Treasury Indicators reflect various assumptions of future interest rate movements and Government support for capital expenditure. These will be continually monitored and any necessary amendments will be made in accordance with the Strategy		ED Finance & Assets Paul Jones	

The risk				Original risk score (impact x likelihood)			Managing risk				
Risk ref.	Risk description	Risk Owner	Date raised	I	L	Score	Control	Action	Deadline	Responsible officer	Transferred to risk register
	If the assumptions made within the strategies change, then the projected returns and the return of the initial investments may not be received.	ED Finance & Assets Paul Jones	13 th March 2019	3	2	6	Accept	The Treasury Management Strategy and Prudential and Treasury Indicators reflect various assumptions of future interest rate movements and Government support for capital expenditure. These will be continually monitored and any necessary amendments will be made in accordance with the Strategy		ED Finance & Assets Paul Jones	
	If thorough due diligence is not undertaken when pursuing PRS schemes, the Council may not meet all of the criteria set out within its capital and investment strategies.	ED Finance & Assets Paul Jones	10 th October 2019	4	2	8		Due diligence is of paramount importance. All of our investments have individual business cases that are subject to thorough risk assessment and stress testing and we also stress test the whole housing to ensure all risks are captured and properly controlled. Where appropriate to the size and scale of the project we also commission independent technical, legal, accounting, risk management, property, taxation advice		ED Finance & Assets Paul Jones	

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Cheltenham Borough Council
Council – 6 December 2021

**Injury Allowances – Report on Policy Statement and Procedure
for dealing with applications and internal appeals**

Accountable member	Leader of the Council, Councillor Rowena Hay
Accountable officer	Chief Executive, Gareth Edmundson
Ward(s) affected	N/A
Key Decision	No
Executive summary	<p>Employees and former employees can make applications to the Council (as their employer) for the payment of allowances under the Local Government (Discretionary Payments) Regulations 1996 (“the 1996 Regulations”) and/or The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 (“the 2011 Regulations”).</p> <p>This report is brought to Council to approve the delegated authority for determining the applications and internal appeals under either the 1996 Regulations and/or the 2011 Regulations.</p>
Recommendations	<p>It is recommended that Council:-</p> <ol style="list-style-type: none"> 1. Delegates authority to Directors (in consultation with Human Resources) with to determine applications (including any review of the amount payable) under the 1996 Regulations and/or 2011 Regulations (or subsequent regulations) made by those employees on NJC terms and conditions 2. Delegates authority to Executive Directors and/or the Head of Paid Service, Monitoring Officer or Section 151 Officer (in consultation with Human Resources) to determine internal appeals under the 2011 Regulations (or subsequent regulations) made by employees on the NJC terms and conditions 3. Delegates authority to Executive Directors and/or the Head of Paid Service, Monitoring Officer or Section 151 Officer (in consultation with Human Resources) to determine applications (including any review of the amount payable) under the 1996 Regulations and/or 2011 Regulations (or subsequent regulations) made by employees on JNC terms and conditions

4. **Delegates authority to Executive Directors and/or the Head of Paid Service, Monitoring Officer or Section 151 Officer (in consultation with Human Resources) to determine internal appeals under the 2011 Regulations (or subsequent regulations) made by employees on the JNC terms and conditions**
5. **In the case of an internal appeal under the 2011 Regulations (or subsequent regulations) where there is no officer who is able to determine an internal appeal, the Appeals Committee determine the internal appeal**
6. **Approve the Policy Statement as set out in Appendix 1 and authorises the Chief Executive, in consultation with the Leader, the authority to make any minor amendments to the Policy Statement**

Financial implications	<p>There are no immediate financial implications arising from the content of this report. Any future financial implications will be addressed through the procedure outlined in the attached policy.</p> <p>Contact Officer-Gemma Bell, Head of Property, Finance and Assets (Deputy Section 151 Officer)</p>
Legal implications	<p>The legal implications are contained in the body of the report.</p> <p>Contact Officer – One Legal - legalservices@onelegal.org.uk Tel no: 01684 272012</p>
HR implications (including learning and organisational development)	<p>There are no immediate HR implications arising from the content of this report. Any future HR implications will be addressed through the procedure outlined in the attached policy.</p> <p>Contact Officer – Julie McCarthy HR Manager – Operations Julie.mccarthy@publicagroup.uk Tel no 01242 264355</p>
Key risks	See Appendix 1
Corporate and community plan Implications	N/A
Environmental and climate change implications	N/A

1. Background

- 1.1** The 1996 Regulations and the 2011 Regulations allow for the payment of discretionary awards to persons employed by a Local Government Pension Scheme employer (“LGPS employer”) who while carrying out their work sustain an injury or contract a disease. This can include where the development of either an injury or illness has come about through any work-related factors and the Regulations make no distinction between physical and mental injury.
- 1.2** This can include where the development of either an injury or illness has come about through any work-related factors and the Regulations make no distinction between physical and mental injury.
- 1.3** Although the 1996 Regulations have been largely repealed and recast in the 2011 Regulations, the 1996 Regulations are still relevant to cases where there the event that leads to the injury or disease occurred prior to the 2011 Regulations coming into force.
- 1.4** Although there are some differences in the precise wording and requirements of the 1996 and 2011 Regulations broadly speaking under either Regulation a payment either of an allowance can be sought where a person suffers a reduction in remuneration as a result of the injury or disease, or an annual allowance where the person ceases employment because of permanent incapacity as a result of the injury or disease.
- 1.5** The Regulations also require an LGPS employer to have a policy statement that it applies in the exercise of its discretionary powers to make any award under these Regulations. The LGPS employer must publish its policy regarding the exercise of powers under the Regulations to make discretionary awards and to keep that policy under review. A draft Policy Statement is attached at Appendix 1.
- 1.6** The process of determining an application is a two-stage process.
- 1.7** The first stage will involve the LGPS employer determining if the employee is eligible under the Regulations i.e. has the employee sustained an injury or illness while carrying out their work.
- 1.8** Under the Regulations there is a requirement for an LGPS employer to obtain a certificate from an Independent Registered Medical Practitioner (“IRMP”) qualified in occupational health medicine to provide an opinion on whether a person has sustained an injury or contracted a disease in the course of carrying out their work.
- 1.9** If the LGPS employer determines that the employee is eligible for an allowance, the second stage is triggered and, the LGPS employer will determine the level (whether it is a lump sum payment or an annual allowance) of the allowance.
- 1.10** When determining the level of the allowance or lump sum the LGPS employer will have regard to the degree of injury or severity of disease as assessed by the IRMP.
- 1.11** Under the Regulations the LGPS employer can also take into account, when determining the level of the allowance, factors such as the receipt of other benefits, compensation and any damages recovered, and any sum received by virtue of a contract of insurance.
- 1.12** The amount cannot exceed 85% of the employee’s salary when they ceased to be employed.
- 1.13** Under the Regulations the allowance paid, where the employee suffers a reduction in remuneration, shall not in any year exceed the shortfall between (a) the person’s

remuneration in the relevant employment; and (b) the remuneration the person would have been paid if he or she had not sustained the injury or, as the case may be, contracted the disease.

- 1.14** The LGPS employer under either Regulation may from time to time review the amount of allowance that is payable to the employee.
- 1.15** Payments under these Regulations must not be met out of any pension fund.
- 1.16** Under the 1996 Regulations whilst any initial determination was made by the LGPS employer, any appeal against the determination of the LGPS employer was to the Secretary of State.
- 1.17** The 2011 Regulations introduced an internal appeals procedure. As the injury allowance scheme is operated by employers rather than pension funds and runs independently from the LGPS scheme, it is necessary to have a process in place for determining applications and any appeals against initial determinations.

2. Reasons for recommendations

- 2.1** Although it is hoped that employees never suffer from an injury at work the Council is required to consider applications, should they arise, for allowances under the Regulations and to have a Policy Statement in place to assist with the determination of any applications and/or internal appeals.
- 2.2.** If an application is made for an allowance, an LGPS employer must determine the application. The payment of an injury allowance is however discretionary. To ensure decision making is fair, consistent, and transparent it is important to have a clear framework (including specific provisions under the Scheme of Delegation) place for determining applications and any internal appeals.
- 2.3** It is also a statutory requirement to have a policy statement to assist with the determination of any applications and internal appeals.
- 2.4** It is therefore proposed that any application made by an employee (or representative or dependent as set out by the Regulations) who is on NJC terms and conditions is determined by a senior officer at Director level and above and that any appeal against the first determination is made by an Executive Director or the Head of Paid Service, Monitoring Officer or Section 151 officer.
- 2.5** In the case of those employees on JNC terms and conditions it is proposed that an application and appeal is determined by an Executive Director or the Head of Paid Service, Monitoring Officer or Section 151 officer. When there is an appeal against a first determination, then the officer dealing with the appeal must have had no previous involvement in the initial application.
- 2.6** In the unlikely event, there is no officer available to consider an application or an appeal perhaps due to a conflict of interest or previous involvement in an application then it is proposed that the matter be referred to the Appeals Committee for determination.

3. Alternative options considered

- 3.1** None

4. Consultation and feedback

4.1 The draft policy has been shared with the recognised Trade Unions.

Report author	One Legal/HR
Appendices	1. Risk Assessment
Background information	1. Local Government (Discretionary Payments) Regulations 1996 and the Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011

Risk Assessment

Appendix 2

The risk				Original risk score (impact x likelihood)			Managing risk				
Risk ref.	Risk description	Risk Owner	Date raised	Impact 1-5	Likelihood 1-6	Score	Control	Action	Deadline	Responsible officer	Transferred to risk register
	In the absence of having a procedure and policy in place there is a risk that the authority is unable to determine applications in a timely manner	CEX	26/11/21	3	2	6	Control				
	In the absence of having a procedure and policy in place there is a risk that decisions are not fair, open and transparent	CEX	26/11/21	3	2	6	Control				
Explanatory notes Impact – an assessment of the impact if the risk occurs on a scale of 1-5 (1 being least impact and 5 being major or critical) Likelihood – how likely is it that the risk will occur on a scale of 1-6 (1 being almost impossible, 2 is very low, 3 is low, 4 significant, 5 high and 6 a very high probability) Control - Either: Reduce / Accept / Transfer to 3rd party / Close											

Appendix 1

CHELTENHAM BOROUGH COUNCIL
INJURY ALLOWANCE SCHEME

1 POLICY STATEMENT

- 1.1 Cheltenham Borough Council (“the Council”) recognises that it has a responsibility towards its employees and at its discretion may compensate employees who experience physical, mental or financial detriment as a direct consequence of their employment with the Council.
- 1.2 The Local Government (Discretionary Payments) (Injury Allowances) Regulations 2011 (and Local Government (Discretionary Payments) (Injury Allowances) Regulations 1996) scheme, gives local authorities limited power to establish a discretionary injury benefits scheme.
- 1.3 The Council will consider all the circumstances of each application and internal appeal and will determine each case on its own merits

2 PURPOSE

- 2.1 This policy and procedure provide a framework for considering claims or other considerations for payment of an allowance to employees who suffer a personal injury (physically or mentally) or contract a disease, in the actual discharge of their duties and as a consequence suffer a reduction in their salary, or the employee ceases to be employed in that employment as a result of an incapacity which is likely to be permanent and was caused by the injury or disease.
- 2.2 The Council will make the final decision whether an employee or other potential beneficiary is eligible to benefit from this scheme.

3 SCOPE

- 3.1 This scheme is applicable to all Council employees who are members of the LGPS pension scheme.

4 DEFINITIONS

- 4.1 An ‘eligible employee’ is defined as an employee who sustains an injury or contracts a disease solely, or predominantly, as a result of anything they were required to do in carrying out their work.
- 4.2 A ‘beneficiary’ is a person receiving an allowance under the terms of this Scheme and includes employees, former employees, spouses, civil partners, dependants or nominated co-habiting partners.

5 GENERAL INTERPRETATIONS

- 5.1 For the purposes of the Regulations, if a person:

- (a) sustains an injury while travelling by vehicle to or from his or her place of work with his or her employer's permission (whether express or implied) in connection with work related business; and
- (b) at the time of the injury the vehicle was being operated (otherwise than in the course of a public transport service) by or on behalf of, or under arrangements made by the person's employer, the person shall be treated as having sustained the injury in the course of carrying out his or her work.

6 PROCEDURE

- 6.1 The determination of an application for an allowance can only be made by an officer authorised by the Council to determine an application. Any determination will be made in consultation with Human Resources and One Legal.
- 6.2 Applications (including any review of the amount payable) made by those employees on NJC terms and conditions will be determined by a Director and any internal appeal will be determined by an Executive Director, Head of Paid Service, Monitoring Officer or Section 151 Officer.
- 6.3 Applications (including any review of the amount payable) made by those employees on JNC terms and conditions will be determined by an Executive Director and/or the Head of Paid Service, Monitoring Officer or Section 151 Officer
- 6.4 In the case of an internal appeal under the 2011 Regulations (or subsequent regulations) where there is no officer who is able to determine an internal appeal, the Appeals Committee determine the internal appeal.

7 REDUCTION IN REMUNERATION

- 7.1 If an employee sustains an injury or contracts a disease and suffers a reduction in his or her pay whilst remaining employed, they may be entitled to an allowance while the reduction in pay continues.
- 7.2 The Council will from time to time determine whether the person continues to be entitled to an allowance.
- 7.3 The allowance payable will be the difference between the employee's reduced pay and normal pay. National Insurance deductions to be made from the allowance but it will not be regarded as pensionable pay.

8 LOSS OF EMPLOYMENT

- 8.1 The Council may pay an allowance to an employee who ceases to be employed as a result of an incapacity which is likely to be permanent and caused by the injury or disease.
- 8.2 The Council may consider payment of an annual allowance not exceeding 85% of their annual salary, (at the point their employment ceased, plus any subsequent backdated pay award).

- 8.3 Where an employee's pay fluctuated, their annual pay will be determined by calculating an average over a representative period. Account will also be taken of the annual benefit in kind to be included in the calculation.
- 8.4 The Council will from time to time conduct a review and determine whether the person continues to be entitled to an allowance.

9 DEATH BENEFITS

- 9.1 If in the course of carrying out their work, an employee sustains an injury, or contracts a disease, and the employee dies, leaving a surviving:
- a) spouse
 - b) civil partner
 - c) nominated cohabiting partner, or
 - d) dependant

such persons may be entitled to an annual allowance or lump sum paid by the Council.

10 CERTIFICATION OF INJURY OR DISEASE

- 10.1 Before making a determination for payment of an allowance, the Council will obtain a certificate from an Independent Registered Medical Practitioner ("IRMP") qualified in occupational health medicine, as to whether in his or her opinion the employee has for the purposes of the Regulations:
- (a) sustained an injury or contracted a disease in the course of carrying out his or her work; or
 - (b) continues to suffer from the injury or disease; or
 - (c) ceases to be employed as a result of an incapacity which is likely to be permanent and was caused by the injury or disease; or continues to suffer from the injury or disease.

11 CONSIDERATIONS IN DETERMINING AMOUNTS OF BENEFITS

- 11.1 The Council will take into account, when determining any allowance, whether the employee or ex-employee has:
- (a) any right to benefits under Part V of the Social Security Contributions and Benefits Act 1992;
 - (b) any other statutory right to benefit or compensation;
 - (c) any right to receive pension benefit (whether payable under an enactment or otherwise); or
 - (d) any damages recovered and any sum received by virtue of a contract of insurance
- 11.2 In determining the amount of an allowance or a lump sum, the Council will have due regard to all the circumstances of the case, including:
- (a) the degree of injury sustained, or the severity of disease contracted as assessed by an IRMP for the purposes of the certificate
 - (b) any right to benefit under Part 5 (benefits for industrial injuries) of the Social Security Contributions and Benefits Act 1992
 - (c) any other statutory right to benefit or compensation;
 - (d) any right to receive pension benefit (whether payable under an enactment or otherwise); and
 - (e) any damages recovered and any sum received by virtue of a contract of insurance.

11.3 In the case of an allowance which is payable by virtue of a person having sustained an injury, no regard shall be had:

- (a) to any benefit payable periodically which the person was entitled to be paid before the injury was sustained;
- (b) to any right which accrued before that time; or
- (c) to any damages or sum received by virtue of such a right.

12 ALLOWANCES FOR PENSIONERS

12.1 Where a person ceases to be employed, an allowance may be payable under this scheme for such time as the Council determines, to raise his or her LGPS pension to the level it would otherwise have been if he or she had not received the injury.

12.2 An allowance may be payable if the individual is, immediately prior to ceasing employment with the Council, in receipt of an allowance (as a result of reduced pay or loss of employment with the Council) resulting from their injury.

13 REVIEW OF PAYMENTS MADE

13.1 The Council will, from time to time, conduct a review and determine whether the individual continues to be entitled to an allowance.

13.2 Any failure on the part of a beneficiary to either co-operate in the review or to provide full, honest and accurate information within a reasonable period to the satisfaction of the Council will result in an immediate suspension, reduction or forfeiture of allowance(s) under this Scheme.

13.3 This is at the absolute discretion of the Council.

14 RIGHT OF APPEAL

14.1 Any internal appeal for employees on NJC terms and conditions determined by an Executive Director, Head of Paid Service, Monitoring Officer or Section 151 Officer.

14.2 Any internal appeal for employees on JNC terms and conditions will be determined by an Executive Director and/or the Head of Paid Service, Monitoring Officer or Section 151 Officer

14.3 In the case of an internal appeal under the 2011 Regulations (or subsequent regulations) where there is no officer who is able to determine an internal appeal, the Appeals Committee determine the internal appeal.

Cheltenham Borough Council Council – 6th December 2021 Update report on Council Motion

Accountable member	Councillor Chris Mason, Chair of Overview and Scrutiny
Accountable officer	Darren Knight, Executive Director People and Change
Ward(s) affected	All
Key/Significant Decision	No
Executive summary	A motion regarding the 'Emergency Situation in our Hospitals' was approved by Council on 18 October 2021. In order to enable all Members to obtain an accurate understanding of the facts; senior representatives of the CCG, NHS Trust and Ambulance Service were invited to a meeting of this council's Overview and Scrutiny Committee, on Tuesday 23 November.
Recommendations	To note the update report.

Financial implications	There are no specific financial implications arising from the report. Contact officer: Gemma Bell, Gemma.Bell@cheltenham.gov.uk
Legal implications	There are no specific legal implications arising from the report Contact officer: One Legal - legalservices@onelegal.org.uk, 01684 202012
HR implications (including learning and organisational development)	N/A
Key risks	N/A
Corporate and community plan Implications	The council places a high priority on protecting and improving the health and wellbeing of local residents. It is therefore important that the Council sustains trusted relationships with its NHS partners and develops joint plans for managing health and wellbeing.
Environmental and climate change implications	N/A
Property/Asset Implications	There are no specific property implications arising from the report. Contact officer: Gemma Bell, Gemma.Bell@cheltenham.gov.uk

1. Background

- 1.1 A motion regarding the 'Emergency Situation in our Hospitals' was approved by Council on 18 October 2021.
- 1.2 In order to enable all Members to obtain an accurate understanding of the facts; senior representatives of the CCG, NHS Trust and Ambulance Service were invited to a meeting of this council's Overview and Scrutiny Committee, on Tuesday 23 November.
- 1.3 This provided Members with the opportunity to ask questions around the following key topics, which the CCG, NHS Trust and Ambulance Service responded to ahead of the meeting. The full set of questions and responses are attached at Appendix 1.
 - The Black Alert declared (i.e. the Ambulance Service, which is a national Black Alert for all Ambulance services), how this is impacting on the service countywide and how it impacts on the Trust.
 - The pressures on the NHS Trust, how it is coping in relation to the Internal Incident declared, how this is affecting the service offered to the community and staff, and an explanation of the winter plan now being put in place.
 - Next steps and support required, and the role that this council could play to support and influence it.
- 1.4 Representatives of the CCG and NHS Trust delivered a presentation on the Gloucestershire Urgent and Emergency Care Winter Sustainability Plan 2021/22. This plan focused on ensuring the resilience of the health and social care system across Gloucestershire throughout the year, with a particular focus upon the upcoming winter.
- 1.5 They cited the ongoing impact of the Covid-19 pandemic, normal anticipated winter challenges, workforce pressures across health and social care, planning for seasonal flu and respiratory syncytial virus (RSV) as the most important factors.
- 1.6 Key risks within the winter plan were acknowledged, including demand possibly exceeding capacity, workforce pressures, risks related to increased Covid cases, difficulty in maintaining operational performance standards, increased activity in NHS 111 and patients deconditioning.
- 1.7 The next steps included additional recruitment for key schemes and continual review of system pressures and responses. They would also continually evaluate the impact of key initiatives, influence and build on changes in patient behaviour, and repurpose or redirect resources where needed.
- 1.8 In response to member questions, the CCG and NHS Trust representatives stressed the importance of staff wellbeing, noting that a system wide 'People Framework' was in use to allow organisations to share staff when required. A number of initiatives were in place to support staff mental wellbeing, including a Staff Support and Advice Hub and an in-house Staying Well Service.
- 1.9 They also responded to queries regarding A&E waiting times and clarified the criteria for the raising of the Operational Pressure Escalation Level (OPEL).
- 1.10 Members asked supplementary questions to gain greater detail and clarify key points, particularly regarding local examples and the risks faced over the coming months.
- 1.11 The committee debated a number of key points, including how to streamline the system and the importance of taking a case-by-case approach. Members noted that the NHS was a frequent topic of concern with constituents, and that there was a danger of residents choosing to not access care if they did not believe they would be looked after. The representatives of the Integrated Care System emphasised that messaging was essential, and that the focus needed to be on encouraging the public to access care at the appropriate point.

- 1.12** Members acknowledged the impact of Covid on mental health and discussed possible solutions for increased mental health need, particularly related to eating disorders.
- 1.13** Members discussed the structure of the Integrated Care System, and were reassured that the health and social care systems were in constant contact and shared significant resources. The CCG and NHS Trust representatives emphasised that an organisational restructure would not solve the challenges faced, and that what mattered above all was the outcomes for patients.
- 1.14** The Chair summed up the key message as being that the Council and its Members could play a significant role in communicating with residents about accessing care at the appropriate point.

2. Reasons for recommendations

- 2.1** To enable all Members to obtain an accurate understanding of the facts in order to relay to residents that care should be accessed at the appropriate point.

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Appendices	1. Questions from Members and responses from the ICS
Background information	N/A

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Overview & Scrutiny – 23rd November 2021

Member Questions to the Integrated Care System (ICS) (11 total)

1.	Question from Councillor John Payne
	I hope you will agree that your staff are your most valuable resource. I would appreciate it if you could convey to the Committee your views on the current position, in particular where are staff shortages impacting on the current provision of services and what action is the Trust taking to address this issue.
	Response from the ICS
	<p>Yes, staff are definitely our most valuable resource and we are doing everything possible to continue to support all health and social care staff across the county. In particular recognising the many challenges the pandemic has created during the last 18 months. This includes a range of staff health and well-being measures, practical measures taken to date include ensuring all staff continue to take breaks and annual leave, ensuring good access to mental health support, subsidising meals, contributing to car parking costs etc.</p> <p>In terms of workforce pressures, in common with other parts of the country, these are being experienced across the health and social care system with particular challenges experienced in relation to the recruitment and retention of nursing staff within the NHS and domiciliary and care home staff within the adult social care sector. <i>Please also see answer to question 5 for more detail on the specific initiatives in place to support staff at both Gloucestershire Hospitals NHS Foundation Trust (GHFT) and South Western Ambulance NHS Foundation Trust (SWAST).</i></p> <p>As a system we have worked together to take a number of further targeted actions. There is a system wide 'People Framework' that allows organisations to share staff when required. This was used during the first phases of the pandemic and, more recently, to enable staff to be shared across the system to deliver the vaccination programme. Specific actions taken to address workforce shortfalls include use of bank and agency staff, international recruitment, partnerships with the third sector, staff passports (to allow staff to work more easily across different parts of the system) and system wide recruitment and retention programmes.</p>
2.	Question from Councillor John Payne
	Your "Live A&E waiting times" you publish on the internet does not provide information on waiting times, just that you will be triaged within 15 minutes. Triage is not treatment. The NHS statistic for September shows that only 60% of patients were seen within the 4 hour target, making GNHS Trust one of the worst performing trusts in the country. Could you please provide a breakdown of wait times at GRH and CGH, and do you count the time of triage as "receiving treatment"?
	Response from the ICS
	The 4 hour waiting time standard is a measure of the time period from a patient being booked into A&E and being discharged home or admitted to hospital.

	<p>Triage is the process by which patients are assessed by a clinician and given a clinical priority using a recognised national triage score.</p> <p>Performance against the Emergency Department four hour standard is under daily pressure across the country. GHFT and system performance is currently in the 'middle of the pack' in terms of our relative position compared to other parts of England. <i>However all parts of the system continue to be committed to further improve this performance and further reduce waiting times.</i></p> <p>Performance for the most recent week shows performance above 70% against the 4 hours <i>maximum</i> wait standard.</p> <p>In terms of the last full month, in October Gloucestershire Hospitals NHS Foundation Trust saw 62.2% of patients within a maximum of 4 hours or less. Taking all settings the Gloucestershire system saw 73.3% of patients in all settings within the maximum of 4 hours. Both GHFT and Gloucestershire's performance has improved compared to the previous month.</p> <p>In October, of the one hundred and eleven providers in England with a Type 1 A&E service, GHFT ranked 55th and Gloucestershire ranked 21st out of 42 systems (in terms of the overall percentage of attendances within 4 hours) and 17th in terms of type 1 activity.</p>
3.	Question from Councillor John Payne
	<p>As an outsider it is difficult to define the causes of the failure of GNHS Trust to provide an acceptable level of service, particularly A&E services. Could you please highlight what you see as the main areas of concern and how are these to be addressed.</p>
	Response from the ICS
	<p>GHFT aims to provide high quality, safe and effective urgent and emergency care services as part of the wider urgent and emergency care system in Gloucestershire.</p> <p>There are a number of factors impacting upon A&E performance at present, these include in particular:</p> <ul style="list-style-type: none"> • The ongoing impact of the Covid-19 pandemic (in terms of additional infection prevention and control measures, the admission of Covid patients, Covid related staff absence etc.). • Pressure caused by discharge delays from hospital. This sometimes leads to delays in being able to admit patients from the Emergency Departments and can sometimes lead to Ambulances queuing as pressure builds during the day/into the evening. These high numbers of discharge delays are due in particular to the pressure upon out of hospital and home based onward pathways for patients and reflects the wider pressure upon community and adult social care services. <i>This continues to require a whole health and social care system response (see list of system actions below).</i> • Workforce pressures across all parts of the health and social care system (contributing to the above capacity issues).

	<p>All system partners continue to work closely together to respond to these pressures and additional actions taken to date have included:</p> <ul style="list-style-type: none"> • Putting in place additional doctors and nurses within the services provided by NHS 111, Out of Hours GPs and SWAST (i.e. increase in the trained doctors and nurses able to take call from patients). • Increased use of community and rapid response teams to support A&E, reduce unnecessary admissions to hospital and facilitate discharge. • Commissioning additional 'Discharge to Assess' care home capacity supporting more people to have their Adult Social Care or Continuing Health Care assessment in another setting to avoid a delay to hospital discharge (e.g. in a specially commissioned care home bed). • Commissioning additional home based care alongside additional respite care capacity. • The introduction of an Enhanced Independence Offer/Increase in 'Home First' capacity. This is a discharge pathway for individuals who are not safe to be discharged home without some level of support. The service is "therapy led" for a maximum of 10 days and works closely with the person to promote their independence. • All community hospital beds have been prioritised for acute hospital transfers including 'flexing' admission criteria to support those patients waiting assessment/home based pathways. • The use of patient cohorting areas within A&E during times of particular pressure. • Opening of additional inpatient escalation areas within the hospital during times of pressure. • The cancelling and rescheduling of some non-urgent planned surgery during periods of escalation. • The recruitment of a senior system lead for discharge and flow to co-ordinate the key programmes of work across the system and to manage daily escalation processes pertaining to flow. <p>A wider set of actions is being taken by GCC, GCCG and system partners to help stabilise the domiciliary and care home markets (some of which are referenced above). These include:</p> <ul style="list-style-type: none"> • Provider relief funding: providing additional funding to providers from the Covid Emergency Fund including helping to meet additional infection control, testing and workforce costs. • Actions to support retention and recruitment: Most of these are extensions of work already in development by our 'Proud to Care' team. They include activities to promote jobs, select and recruit staff, increase training opportunities for staff and the promotion of care as a career as well as recognition of the value of our care workforce.
4.	Question from Councillor Dilys Barrell and Councillor Flo Clucas
	<p>Please could you tell us about the various types of Alert levels used in health care, in particular the Black Alert /Opel 4 / internal incident:</p> <ul style="list-style-type: none"> • What are the criteria which trigger each of these levels of escalation? • Who do the Trust have to inform when they declare each level?

	<ul style="list-style-type: none"> • Which services are involved? • What actions are staff and partners expected to take in response to each level of escalation? • Is there any way CBC could help on these occasions?
	Response from the ICS
	<p>There are two main reported escalation levels, a system escalation level and an individual provider escalation level. They both use the national Operational Pressure Escalation Levels (OPEL) definitions and these align with the National Resource Escalation Action Plan (REAP) comprising of 4 distinct levels:</p> <ul style="list-style-type: none"> • OPEL 1 (Green) The local health and social care system capacity is such that organisation are able to maintain patient flow and are able to meet anticipated demand within available resources. • OPEL 2 (Amber) The local health and social care system is starting to show signs of pressure, focussed actions are required in organisations. • OPEL 3 (Red) The health and social care system is experiencing major pressures which are compromising patient flow and these continue to increase. Further urgent action required across the system. • OPEL 4 (Black) Pressure in the local health and social care system continues and there is increased potential for patient care and safety to be compromised. All available local escalation actions taken, external extensive support and intervention required. <p>The status of the system is assessed each day by the submission of a set of data from each organisation which is put together through our daily reporting system in order to assess the overall position. As a system we are currently at OPEL 3 (Red). All parts of the system are required to submit this data every day of the week.</p> <p>All parts of the health and social care system are covered by this process including NHS 111, SWAST, acute and community providers, social care etc. SWAST uses REAP levels Green through to Black to determine and communicate the escalation level.</p> <p>There is a system wide and individual NHS provider escalation plan which details each action which will be taken at each level of escalation to relieve the pressure upon the system. This is supported by a series of escalation calls which take place each day and Gold (CEO level calls) which take place across the week.</p> <p>In terms of support during these periods of pressure CBC could continue to support our 'Click or Call First' campaign messaging to the public, regarding the use of Urgent and Emergency Care Services. The great majority of people with minor illness or injury are continuing to access services appropriately.</p>
5.	Question from Councillor Dilys Barrell
	<p>Staff must be working under enormous pressure at the moment. What measures are there in place to support their mental health? Are there any problems with staff shortages? Can you tell us about the measures you have in</p>

	place to help retain staff and recruit new ones? Is this an area where CBC could help?
	Response from the ICS
	<p>There are a number of initiatives in place to support the mental health and well-being of all NHS staff. These include access to a range of mental health support as well as wider health and well-being programme.</p> <p>The following summarises just some of the key initiatives in place within GHFT and SWAST.</p> <p>Examples of GHFT wellbeing initiatives include:</p> <ul style="list-style-type: none"> ▪ a Staff Support and Advice Hub which staff can contact for support in relation to their psychological wellbeing, this is able to facilitate access to telephone counselling services and occupational health advice; ▪ the Trust has a large number of Trauma Risk Management (TRiM) Practitioners who are front line staff who have been additionally trained to identify and support those at risk of mental health problems in their teams; ▪ the Trust introduced Psychology Link Workers during the pandemic and these remain in place and are clinical psychologists who work with teams and individuals to support their mental health and psychological wellbeing. <p>Examples of SWAST wellbeing initiatives include:</p> <ul style="list-style-type: none"> ▪ wellbeing support provided by an in house Staying Well Service; ▪ access to formal based counselling, physiotherapy, coaching and alternative therapies to provide specialist support to retain and help with returning to work, like GHFT a Trauma Risk Management (TRiM) is available for when employees have attended a traumatic event; ▪ welfare cars have been made available; ▪ Employee Assistance Programme service app, providing access to 24/7 counselling support; ▪ long Covid support through Outreach Support Workers; ▪ psychological wellbeing packs shared with all employees. <p>In terms of the establishment position SWAST are projected to have an over established position of 125 whole time equivalents (WTE) by the end of this financial year. In order to achieve this, they have recently recruited an additional 50 WTE paramedics in order to reduce the requirement for incentive and overtime shifts because it is recognised this will be contributing towards employees' fatigue. In terms of Gloucestershire SWAST are projecting a year end paramedic over establishment of 22.</p> <p>The issues in relation to system workforce challenges are covered in the earlier answer but in terms of areas where CBC could offer support, there is a particular need to ensure all NHS and social care staff continue to feel supported and valued during what we know will continue to be a challenging period. If there is any way the council could help to continue to communicate this through their public messaging would be very much appreciated.</p>
6.	Question from Councillor Dilys Barrell

	<p>Do you have the resources you need to cope with the increased pressure services are under? Can CBC work with you and help in any way?</p> <p><i>(I am wondering about such things as giving residents information about appropriate use of services, e.g. when to use 111 or the use of "what 3 words" to pinpoint a location for ambulance staff)</i></p>
	<p>Response from the ICS</p> <p>Additional national funding has been received by both the NHS and GCC to help ensure we are able to respond to the current pressures (with the GCC funding focussed upon further support to the ASC workforce). In particular this is being used to recruit additional staff and to purchase additional equipment in order to put us in the best possible position in order to be able to respond to the challenges the system faces this winter.</p> <p>It should be noted that as well responding to the urgent and emergency care pressures facing the system, this is also being targeted at furthering the progress already made in reducing the number of patients and the time patients currently wait for planned treatments (including diagnostics, cancer care and planned procedures/treatment).</p> <p><i>Please see answer at 4. above regarding 'Click or Call First' campaign.</i></p>
7.	<p>Question from Councillor Flo Clucas</p> <p>On 8th November at 11.50am, waiting time to be seen by a doctor in A&E at the RGH was 394 minutes (6hrs 56 minutes) with 94 people in the queue. At CGH, the waiting time was 84 minutes, with 30 people in the queue. At 12.32, there were already 15 ambulances queueing outside the A&E department.</p> <p>Emergency ambulances were not able to respond to many emergency (999) calls because so many are waiting outside A&E departments.</p> <p>It would help the Committee's understanding of the process if the Hospital Trust could please explain the escalation framework it uses:</p> <ul style="list-style-type: none"> • How it judges when to declare a 'Critical Incident', a 'Reset Day' or any other kind of 'Incident'. Particularly as one was declared this week, prior to the Opel 4 declaration. • How it grades such incidents: for example by Number 1,2,3,4, or colour- Green, Amber, Red, Black - as in the national NHS Framework. Operational Pressures Escalation Levels (OPEL); or as Resource Escalation Action Plan (REAP), or by some other method? If so, can the Trust please define what it means by 'Alert', 'Internal Incident', 'Internal Critical Incident' and Reset Days and how these relate to the above?
	<p>Response from the ICS</p> <p>The Trust has in place a detailed internal escalation policy which contains a series of triggers which prompt specific escalation actions. <i>The Operational Pressure Escalation Levels are as set out in the answer to question 4. above.</i></p>

	<p>The Trust moves into 'Internal Incident' when a different level of response is required, this can for example mean that some routine activities (which do not contribute to responding to the immediate pressures) are stood down, that staff are redeployed or additional staff are called in to the hospital to help with the response. It also means that non-urgent meetings or training may be cancelled to release staff.</p>
8.	Question from Councillor Flo Clucas
	<p>The Hospital Trust is fined if it is unable to unload emergency ambulance patients within 30 minutes and fined even more when it is unable to unload them within one hour. Did the Hospital Trust inform the Ambulance Service, it's Commissioners, or any of its other partners, when it started to be unable to unload patients from emergency ambulances within the target times? Did this count as a formal alert within the above framework? If not, why not?</p>
	Response from the ICS
	<p>There are no financial penalties imposed for Ambulance Handover delays and SWAST receives no funding linked to this. This is not just a GHFT issue but rather a system issue as reflected in the system wide action plan and escalation processes. It is also important to emphasise that ambulance handover delays can also be seen as a symptom of the wider demand and capacity pressures being experienced across the health and social care system.</p> <p>Ambulance handover delays form a key part of the daily assessment of the pressures facing the system and inform the escalation level and actions.</p>
9.	Question from Councillor Flo Clucas
	<p>What communications took place between the Hospital Trust and SWAST management over the Hospital Trust's inability to unload patients within the target times and the impact this was having on the efficiency of the ambulance service? It was frequently taking between three and five hours to unload patients and peaking at between ten and fifteen hours.</p> <p>At times there were between 12 and 27 ambulances queuing outside GRH ED. On at least one occasion there were over 30 Class 1 Ambulance calls outstanding because there were no emergency ambulances available because they were all waiting to unload patients outside GRH ED.</p>
	Response from the ICS
	<p>Operational teams in both GHFT and SWAST are in regular contact with each other every day and the Trust has members of the SWAST team on site with them and has access to the SWAST system which gives details of the numbers of ambulance calls, ambulances on route to ED etc.</p> <p>The focus of the Trust and the wider system continues to be upon releasing ambulance crews as quickly as possible (see list of actions above). All patients are assessed upon arrival and monitored whilst they are awaiting treatment.</p>
10.	Question from Councillor Flo Clucas

	<p>What was the nature of the notice circulated to Hospital staff on 19 September? That situation was referred to again in internal notices on 23/24 September and again on 05 October.</p> <p>Was that some kind of internal escalation? If so, where in the escalation framework did it rank? 2, 3, or 4, or 'Amber', 'Red', or 'Black'?</p>
	Response from the ICS
	<p>This related to the Trust's internal escalation status, please see earlier response regarding the various levels of escalation.</p>

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