

**Wakefield Metropolitan District Council**  
**Council Tax Support scheme - for Persons under the Qualifying Age for Pension Credit**  
**1 April 2020**

**PART 1 - GENERAL**

Rule 1	Citation and Commencement	<p>(1) These rules are created following the insertion of Schedule 4 to the Local Government Finance Act 1992.</p> <p>(2) These rules come into force from 1.4.2020</p>
Rule 2	Interpretation	A glossary of terms is given at Annex 5
Rule 3	Persons to whom these rules apply	These rules apply to a person who is not a pensioner as defined in Rule 3E.
Rule 3A	Who can claim	<p>The liable person or partner or member of a polygamous marriage may claim Council Tax Support, or if they are in dispute as to who wishes to claim, the Council will decide who the applicant is. However, if the liable person to pay Council Tax is unable to act on his own behalf, the following persons can make a claim on behalf of the liable person:</p> <p>(a) A person who has been appointed by the Court of Protection with power to claim and receive benefit;</p> <p>(b) A person who has Power of Attorney under the Powers of Attorney Act 1971, Enduring Powers of Attorney Act 1985 or the Mental Capacity Act 1985;</p> <p>(c) A person aged over 18 appointed by the Council to receive and deal with any entitlement to Council Tax Support;</p> <p>(d) A person who has already been appointed to act by the Secretary of State under the Social Security Act(1987).</p>

Rule 3B	Meaning of a couple	<p>In this scheme; a couple means:</p> <p>(a) Any two people, regardless of gender, who are married to or civil partners of, each other and are members of the same household; or</p> <p>(b) two people, regardless of gender, who are not married to or civil partners of each other, but are living together as a couple.</p>
Rule 3C	Polygamous Marriages	<p>(1) A person is a husband or wife by virtue of a marriage entered into under a law which permits polygamy and either party to the marriage has for the time being any spouse additional to the other party.</p> <p>(2) For the purposes of rule 3B, neither party to the marriage is to be taken to be a member of a couple.</p>
Rule 3D	Meaning of “family”	<p>(1) A family shall comprise of either:</p> <p>(a) a couple in accordance with Rule 3B;</p> <p>(b) a couple; where one of them is or both are responsible for a child or a young person and that child or young person is a member of the same household; or</p> <p>(c) a person who is not a member of a couple; who is responsible for a child or young person and that child or young person is a member of the same household.</p> <p>(2) The references to a child or young person in sub-paragraph (1)(b) and (c) include a child or young person in respect of whom section 145A of the SSCBA(a) applies for the purposes of entitlement to child benefit, but only for the period prescribed under section 145A(1).</p> <p>(3) The references to a young person in paragraph (1)(b) and (c) do not include a young person who is either:</p> <p>(a) entitled to an award of income support, an income-based jobseeker’s allowance or an income-related employment and support allowance; or universal credit</p> <p>(b) a person to whom section 6 of the Children (Leaving Care) Act 2000(b) (exclusion from benefits) applies</p>

Rule 3E	Meaning of “pensioner”	<p>A person will be a “pensioner” if:</p> <ul style="list-style-type: none"> <li>(a) they have attained the qualifying age for State Pension Credit; and</li> <li>(b) they are not, and if they have a partner, their partner is not— <ul style="list-style-type: none"> <li>(i) a person on Income Support, on an income-based Jobseeker’s Allowance or on an income-related Employment and Support Allowance; or</li> <li>(ii) a person with an award of Universal Credit.</li> </ul> </li> </ul>
Rule 4A	Persons treated as not being in Great Britain, or subject to immigration control	An applicant who is either treated as not being in Great Britain, or is subject to immigration control, in accordance with Annex 3A, shall not be entitled to receive Council Tax Support.
Rule 4B	Persons treated as being in Great Britain	An applicant who is not in Great Britain shall be treated as being in Great Britain in accordance with Annex 3B.
Rule 5A	Temporary Absence	<ul style="list-style-type: none"> <li>(1) As long as a liability for Council Tax still exists, a person who is temporarily absent from their main residence will still be included in the Council Tax Support assessment for up to 13 weeks if they have an intention or ability to return to the property within 13 weeks.</li> <li>(2) If at the outset of the absence it is known that the period of absence will exceed 13 weeks, unless the criteria for extending to 52 weeks in accordance with Rule 5B is met; the person cannot be treated as temporarily absent even if still liable for Council Tax.</li> </ul>

Rule 5B	Temporary Absence 52 week qualification	<p>The period a family member can be treated as temporarily absent will be extended to 52 weeks if they are:</p> <ul style="list-style-type: none"><li>(a) on remand or bailed to a different address; or</li><li>(b) in hospital as an in-patient; or</li><li>(c) undergoing medically approved treatment; or</li><li>(d) in care or convalescence but not on a trial basis; or</li><li>(e) providing medically approved care to a person, or care to a child whose parent is undergoing medically approved care; or</li><li>(f) living temporarily at an alternative address through fear of violence and they are not liable for Council Tax at that address.</li></ul>
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**PART 2 - Membership of a Family**

Rule 6	Definition of a child/young person	A person for whom Child Benefit is payable. This excludes a young person in receipt of Income Support, Income Based Job Seekers Allowance, Income Related Employment Support Allowance, or Universal Credit in their own right or to whom Section 6 of the Children (Leaving Care) Act 2000 applies.
Rule 7	Circumstances in which a person is to be treated as responsible for another	<ol style="list-style-type: none"><li>(1) Subject to the following provisions of this rule, a person shall be treated as responsible for a child or young person who is normally living with them.</li><li>(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 paragraph (1) as normally living with—<ol style="list-style-type: none"><li>(a) the person who is receiving child benefit or the child element of Universal Credit in respect of him; or</li><li>(b) if there is no such person—<ol style="list-style-type: none"><li>(i) where only one claim for child benefit has been made in respect of him, the person who made that claim, or</li><li>(ii) in any other case the person who has the primary responsibility for him.</li></ol></li></ol></li><li>(3) For the purposes of these Regulations a child or young person shall be the responsibility of only one person in any benefit week and any person other than the one treated as responsible for the child or young person under this regulation shall be treated as not so responsible.</li></ol>

Rule 8	Circumstances in which a person is to be treated as being a member of the household	<p>Where the person is treated as responsible for a child or young person that person shall be treated as a member of the household unless:</p> <p>(a) The child or young person is absent from the household because they are in Care of the Local Council or has been placed for adoption or removed from the care of the applicant and/or their partner under a relevant Children's Act (Adoption and Children's Act 2002); or</p> <p>(b) They are placed with the applicant under a relevant enactment, placed under the Children's Act 1989 or placed for fostering or an alternative temporary arrangement. This rule is overridden if the applicant or their partner are eligible to claim child benefit for said child or young person.</p>
Rule 9	Definition of Non-dependent	<p>Non-dependant means anyone who has attained the age of 18; lives with, and has their main residence with, the applicant except:</p> <p>(a) members of their family in accordance with Rules 7 and 8;</p> <p>(b) a joint-occupier of the accommodation;</p> <p>(c) a tenant or a sub-tenant (residing there on a commercial basis) of the applicant;</p> <p>(d) someone who is paid by voluntary or charitable organisation to care for the applicant or their partner and the applicant or the applicant's partner pays for the services provided.</p>

### PART 3 - Income and Capital

Rule 10	Definition of 'a current claim to Universal Credit'	A current Universal Credit claim is one which is actively subject to a monthly review by DWP in line with the claimants Universal Credit assessment period.
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#### **Section 1 - Calculation of income and capital for applicants who do not have a current claim to Universal Credit**

Rule 11	Definition of earnings of Employed Earners	<p>(1) A person will be treated as having earned income if they receive, or there is an expectation to receive, any payments from an employer, or are classed as receiving Notional Earnings in accordance with Rule 11C which are attributable to a period of work.</p> <p>(2) Periods of non-work, or employment that has periods where the person is not required to work, will not be included in the calculation of the average weekly hours.</p>
Rule 11A	Calculation of gross earnings from employment	<p>(1) Shall be the average of the last 5 weekly, last 3 two weekly or last 2 monthly/4 weekly payments prior to making the claim, or an estimate of their future earnings if that reflects a more accurate projection of weekly earnings.</p> <p>(2) Earnings are assessed over the period that the earnings cover.</p>
Rule 11B	Calculation of net earnings	<p>(1) Shall be the total gross income as calculated in accordance with Rule 11A, less any deductions made from these earnings for actual income tax paid, Class 1 National Insurance contributions made, 100% of any sum paid towards an occupational or private pension scheme, and any other amounts that would be determined under Regulation 55 (2)(a) and (b), and 55 (3)(a) and (b) of the Universal Credit Regulations 2013.</p> <p>(2) In the case of a claim assessed on Notional Earnings in accordance with Rule 11C, the amount of income tax, Class 1 National Insurance contributions, 100% of any sum towards an occupational or private pension scheme that would be appropriate on that level of Notional Earnings, and any other amounts that would be determined under Regulation 55 (2)(a) and (b), and 55 (3)(a) and (b) of the Universal Credit Regulations 2013.</p>

Rule 11C	Notional Earnings	<p>(1) Notional Earnings will apply where:</p> <ul style="list-style-type: none"> <li>(a) an applicant performs a service for another person or company; and</li> <li>(b) that person or company makes no payment of earnings, or pays less than the minimum wage</li> </ul> <p>(2) The Council shall treat the applicant as possessing the minimum wage for that employment unless the applicant satisfies the Council that the means of that person or company are insufficient for them to pay or to pay more for the service.</p>
Rule 12	Definition of earnings of self-employed earners	An applicant or partner is self-employed if they are gainfully employed, in Great Britain and employment that does not count as an employed earner in accordance with Rule 11.
Rule 12A	Calculation of gross earnings from self-employment	Consists of earnings from employment as a self-employed earner and must be estimated by reference to their earnings from that employment over such a period as is appropriate in order that their average weekly earnings may be estimated accurately but the length of the period in any case must not exceed a year.
Rule 12B	Calculation of net earnings from self-employment	<p>(1) Except where (2) applies, this shall be the total gross income as calculated in accordance with Rule 12A, less;</p> <ul style="list-style-type: none"> <li>(a) any deductions for any notional calculation (based on the estimated self-employed earnings) or actual payments of income tax, class 2 or class 4 National Insurance contributions and 100% of any payment towards a personal pension scheme, calculated by dividing such payments over the period they cover.</li> <li>(b) any expenses the Council feel are reasonably incurred wholly and exclusively for the purpose of said employment.</li> </ul> <p>(2) In the case of a registered child minder, shall be one third of the total earnings from that employment.</p>
Rule 13	Student Income	Student Income is to be treated as unearned income as determined by Annex 4



Rule 14	Calculation of average weekly income from Tax Credits	Any income from Tax Credits should be calculated over the period the payment covers, unless arrears are received for a past period which are not attributable to the normal 4, 2 or weekly or daily payment cycle. These arrears should be treated as capital and included in the calculation of capital in accordance with Rule 17.
Rule 15	Income other than earnings	(1) The average gross weekly income of the applicant and/or partner which is not earnings will be taken into account in the assessment of Council Tax Support  (2) Any other income should be calculated over the period the payment covers.
Rule 16	Calculation of weekly income	(1) Where the payment period does not exceed a week that shall be the weekly income.  (2) If the payment period exceeds more than a week but is not a calendar month, by dividing the income by the number of days in the period and multiplying it by 7.  (3) If it is a calendar month, multiply by 12 and divide by 52.
Rule 17	Calculation of capital	The capital taken into account for Council Tax Support purposes shall be the whole of the capital held, in accordance with the Rules 17A – 17E.
Rule 17A	Calculation of capital in the United Kingdom	Calculated by the current market or surrender value, less 10% if there are any expenses attributable to the sale and less any encumbrance secured on it.
Rule 17B	Calculation of capital outside the United Kingdom	In the 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, less 10% if there are any expenses attributable to the sale and less any encumbrance secured on it. Or if there is such a prohibition, at the price which it would realise if sold in the United Kingdom to a willing buyer, less 10% if there are any expenses attributable to the sale and less any encumbrance secured on it.
Rule 17C	Notional capital	An applicant shall be treated as possessing capital of which they have deprived themselves for the purpose of securing entitlement to Council Tax Support.

Rule 17D	Notional Diminution of Capital	Any amount of notional capital determined under Rule 17C can be reduced on the 1 <sup>st</sup> April each year by an amount equivalent to the Council Tax liability due in the previous financial year less any Council Tax Support that would have been awarded in that same year and Rule 17C not been applied.
Rule 17E	Capital jointly held	If an applicant jointly holds capital they shall be treated as holding the value of the total capital divided by the number of joint owners.
<b>Section 2 - Calculation of income and capital for applicants who have a current claim to Universal Credit</b>		
Rule 18	Calculation of income from Universal Credit	The amount of Universal Credit an applicant is entitled to shall be taken as income less: <ul style="list-style-type: none"> <li>(a) Any amount of Housing Element paid within the Universal Credit award</li> <li>(b) Any deductions being made in respect of: <ul style="list-style-type: none"> <li>(i) A Sanction/Conditionality Sanction; or</li> <li>(ii) A Hardship Payment Recovery; or</li> <li>(iii) Benefit Cap Reduction</li> </ul> </li> </ul>
Rule 19A	Calculation of gross earnings from employment	An applicants/partners earned income used in the calculation of Universal Credit shall be used as gross earnings.
Rule 19B	Calculation of net earnings from employment	(3) An applicants/partners total gross income as calculated in accordance with Rule 19A, less any deductions made from these earnings for actual income tax paid, Class 1 National Insurance contributions made, 100% of any sum paid towards an occupational or private pension scheme, and any other amounts determined under Regulation 55 (2)(a) and (b), and 55 (3)(a) and (b) of the Universal Credit Regulations 2013, as used in the Universal Credit award.

Rule 19C	Calculation of gross income from self-employment	<p>An applicants/partners self-employed income used in the calculation of Universal Credit shall be used as gross earnings.</p> <p>Where the minimum income floor is being applied in the calculation of Universal Credit self-employed earnings, the earnings amounts shall be the actual earnings declared by the claimant to DWP rather than the amount of the minimum income floor.</p>
Rule 19D	Calculation of net earnings from self-employment	<p>An applicants/partners total self-employed income as calculated in accordance with Rule 19C, less any deductions made from these earnings for actual income tax paid, Class 2 or 4 National Insurance contributions made and 100% of any sum paid towards an occupational or private pension scheme as used in the Universal Credit award.</p> <p>Where the minimum income floor is being applied in the calculation of Universal Credit self-employed earnings, the net profit shall be that declared by the applicant to DWP rather than the amount used in the calculation of Universal Credit.</p>
Rule 20	Income other than earnings	<p>(1) The average gross weekly income of the applicant and/or partner which is not earnings will be taken into account in the assessment of Council Tax Support</p> <p>(2) Any other income should be calculated over the period the payment covers.</p>
Rule 21	Calculation of Capital	The capital taken into account for Council Tax Support purposes shall be the whole of the capital used in the calculation of Universal Credit.
<b>Section 3: Aggregation of income and capital</b>		
Rule 22	Income to be used in the calculation (Assessed Weekly Income)	The Assessed Weekly Income shall be the total of any net earnings and all other incomes as calculated in accordance with Rules 11 – 21 less any disregards specified by Annex 2.

**PART 4 – Calculating the amount of Council Tax Support**

Rule 23	Capital Limit	An applicant will be excluded from Council Tax Support if their total assessed capital exceeds £16,000.
Rule 24	Calculation of Council Tax liability	<p>(1) Subject to sub-paragraphs (2) to (4), the amount of a person's Council Tax liability in respect of a day is 100 per cent of the amount A/B where—</p> <p>(a) A is the amount set by the 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; and</p> <p>(b) B is the number of days in that financial year</p> <p>(2) In calculating a person's council tax liability under this scheme 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 (other than a reduction under this scheme), is to be taken into account</p> <p>(3) Subject to sub-paragraph (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, in determining the maximum council tax reduction in his case in accordance with sub-paragraph (1), the amount A is to be divided by the number of persons who are jointly and severally liable for that tax.</p> <p>(4) Where an applicant is jointly and severally liable for council tax in respect of a dwelling with only his partner, sub-paragraph (3) does not apply in his case.</p> <p>(5) The reference in sub-paragraph (3) to a person with whom an applicant is jointly and severally liable for council tax does not include a student to whom Part 1 regulation 3 in Annex 4 applies.</p> <p>(6) In this paragraph "relevant financial year" means, in relation to any particular day, the financial year within which the day in question falls.</p>

Rule 25	Allocation of Applicant Type	Applicants will be allocated to one of the Applicant Types (see Annex 1) described in Rules 25A–25G depending on their household circumstances.
Rule 25A	Applicant Type 1	An applicant will be allocated to Applicant Type 1 if they are in receipt of Employment and Support Allowance income related (ESA IR), Job Seekers Allowance Income Based (JSA IB) or Income Support (IS) regardless of their household makeup.
Rule 25B	Applicant Type 2	Any single applicant, unless they fall into Applicant Type 1, will be allocated to Applicant Type 2.
Rule 25C	Applicant Type 3	Any couple as defined in Rule 3B who have no dependent children as defined in Rule 8 will be allocated to Applicant Type 3, unless one or both parties falls in to Applicant Type 1, will be allocated to this band.
Rule 25D	Applicant Type 4	Any single person or couple with 1 dependent child as defined in Rule 8 will be allocated to Applicant Type 4, unless they are allocated to Applicant Type 1 on the grounds of receiving a relevant benefit.
Rule 25E	Applicant Type 5	Any single person or couple with 2 dependent children as defined in Rule 8 will be allocated to Applicant Type 5, unless they are allocated to Applicant Type 1 on the grounds of receiving a relevant benefit.
Rule 25F	Applicant Type 6	Any single person or couple with 3 dependent children as defined in Rule 8 will be allocated to Applicant Type 6, unless they are allocated to Applicant Type 1 on the grounds of receiving a relevant benefit.
Rule 25G	Applicant Type 7	Any single person or couple with 4 or more dependent children as defined in Rule 8 will be allocated to Applicant Type 7, unless they are allocated to Applicant Type 1 on the grounds of receiving a relevant benefit.
Rule 26	Calculating the Percentage Level of Council Tax Support	The percentage level of Council Tax Support will be determined by applying the applicants Assessed Weekly Income, as determined in Rule 22 to the income bands in the applicants allocated Applicant Type, in accordance with Annex 1.

Rule 27	Calculating the amount of Council Tax Support entitlement	The amount of Council Tax Support will be determined by multiplying the Council Tax liability, as determined by Rule 24, by the percentage level determined in rule 26.
Rule 28	Non-dependent deductions	Subject to Rule 28A, the weekly amount of Council Tax Support entitlement will be reduced by £5 for each non-dependent in the household.
Rule 28A	Scenarios where no Non-dependent deduction is made	<p>There will be no non-dependant deductions applied;</p> <p>(a) where the applicant or partner is in receipt of Attendance Allowance; or</p> <p>(b) where the applicant or partner is in receipt of the Care Component of Disability Living Allowance; or</p> <p>(c) where the applicant or partner is in receipt of the daily living component of Personal Independence Payments; or</p> <p>(d) where the applicant or partner is in receipt of Armed Forces Independence Payments; or</p> <p>(e) where the applicant or partner is registered blind or treated as blind; or</p> <p>(f) if the non-dependant has been in hospital for more than 52 weeks.</p>
Rule 29	Minimum Council Tax Support	The minimum Council Tax Support payable following the assessment of a claim for Council Tax Support in accordance with these rules shall be £1.00 per week.

**PART 5 – Effective dates**

Rule 30	Date on which entitlement is to begin	<p>Entitlement will commence from:</p> <ul style="list-style-type: none"><li>(a) the Monday after the claim is made or if the claim is made prior to or within a month of issue of a new Council Tax Bill or adjustment notice, from the first day of the amended liability, or up to 26 weeks prior to this date if the applicant can prove that they he has suffered continual hardship for the whole period and has an exceptional reason for not applying for Council Tax Support during this time. Continual hardship would include someone who would have qualified for Council Tax Support for the whole period of the backdate request.</li><li>(b) the date specified by the applicant if he has made a claim up to 8 weeks prior to this date.</li><li>(c) the actual date of death or separation from a partner if claimed within a month of the death or separation.</li><li>(d) the date the last period ended in accordance with Rule 31, and it has been decided that entitlement should have been continuous.</li></ul>
Rule 31	Date on which entitlement to Council Tax Support is to end	<p>Council Tax Support will end on the earliest of the following:</p> <ul style="list-style-type: none"><li>(a) the day the liability ends,</li><li>(b) the date the applicant requests the claim to be cancelled</li><li>(c) the Monday following a calendar month after the issue of a Proactive Review when the applicant had failed to provide information to support his continuing entitlement,</li><li>(d) the Monday after the cessation of a passported benefit when the applicant has failed to provide evidence to support their continuing entitlement within one calendar month of the information being requested</li><li>(e) the Monday after the date the applicant fails to provide information to support his continued entitlement</li><li>(f) from the Monday after it is established from the information held, that further investigations are needed to confirm continuing entitlement</li><li>(g) the Monday after the applicant no longer qualifies for Council Tax Support based on their capital, income or household composition.</li></ul>

Rule 32	Date on which change of circumstances is to take effect	<p>(1) The change of circumstances will take effect from the earliest of the following:</p> <ul style="list-style-type: none"><li>(a) where the change results in a change to Council Tax liability, the day that Council Tax liability changes.</li><li>(b) Subject to c), the Monday after the change of circumstances occurs.</li><li>(c) where an applicant has a current claim to Universal Credit, the Monday after the start date of the assessment period in which the Universal Credit award is amended to reflect the change.</li></ul> <p>(2) If two or more changes in circumstances occur in the same week, and one of these changes is a change in the amount of Council Tax liability payable, the change will take effect from the day the Council Tax liability changed.</p>
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**PART 6 - Claims**

Rule 33	Time and Manner in which claims are to be made	A claim for Council Tax Support must be made on a prescribed form.
Rule 33A	Re-application	Where an award has been deemed as nil entitlement, the claim for Council Tax Support is eligible to be reopened within 26 weeks from the first day of nil entitlement without the completion of a prescribed form as otherwise made in accordance with Rule 33.
Rule 33B	Where an application is made defective	<p>(1) An application made as per Rule 33 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.</p> <p>(2) An application may be made defective if:</p> <ul style="list-style-type: none"> <li>(a) It was made on the form supplied for the purpose but that form is not accepted by the Council as being properly completed. This includes an e-laid or e-laci document when income details for Housing Benefit purposes have been gathered by the Department for Work and Pensions; or</li> <li>(b) It was not made using a prescribed form, as detailed in Rule 41, and the Council does not accept the application is sufficient in regard to the sufficiency of the information and evidence provided.</li> </ul> <p>(3) The Council may, in a case to which paragraph (2)(b) applies, request the applicant to complete or correct the defective application or, in the case to which sub-paragraph (2) applies, supply the applicant with the approved form or request further information and evidence.</p> <p>(4) The Council 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 Council.</p>

Rule 34	Date of claim where claim sent or delivered to a designated office or completed over the telephone.	<p>The date of claim will be the earliest of</p> <ul style="list-style-type: none"> <li>(a) the date the claim is received, or</li> <li>(b) the date the applicant requested to claim if it is received within one calendar month of such a request; or</li> <li>(c) the earliest date of entitlement to Employment Support Allowance(Income-Related), Job Seekers Allowance (Income Based), Income Support or Universal Credit if the claim is received within 26 weeks of this date or the date of death or separation from a partner if a claim is received within a month of the death or separation, whichever is the earlier; or</li> <li>(d) the date of first contact where a claim is made 'claim not verified' and a further claim is received within 26 weeks of this date.</li> </ul>
Rule 35	Evidence and information	<ul style="list-style-type: none"> <li>(1) A person who makes a claim or to whom Council Tax Support has been awarded shall provide such evidence or information as may be reasonably required by the Council in order to determine or continue his entitlement to Council Tax Support within one month, or such longer period as the council considers reasonable, of a request from the Council.</li> <li>(2) When the Council requests evidence and information, they must indicate to the applicant their duty to notify changes in their circumstances 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 to the Council in accordance with Rules 37 and 37A.</li> </ul>
Rule 35A	Evidence of National Insurance Numbers	<ul style="list-style-type: none"> <li>(1) Subject to paragraph (3), a person who makes an application for a reduction under this scheme must satisfy paragraph (2) in relation both to himself and to any other person in respect of whom he is making the application.</li> <li>(2) This paragraph is satisfied in relation to a person if: <ul style="list-style-type: none"> <li>(a) the application is accompanied by: <ul style="list-style-type: none"> <li>(i) a statement of the persons National Insurance number and information or evidence establishing that that number has been allocated to that person, or</li> <li>(ii) information or evidence enabling the Council to ascertain the National Insurance number that has been allocated to the person; or</li> </ul> </li> <li>(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: <ul style="list-style-type: none"> <li>(i) evidence of the application for a National Insurance number to be so allocated; and</li> <li>(ii) information or evidence enabling it to be so allocated</li> </ul> </li> </ul> </li> </ul>

		<p>(3) Paragraph (2) does not apply:</p> <p>(a) in the case of a child or young person in respect of whom an application for a reduction is made;</p> <p>(b) to a person who:</p> <p>(i) is a person treated as not being in Great Britain for the purposes of these Rules</p> <p>(ii) is subject to immigration control within the meaning of section 115(9)(a) of the Immigration and Asylum Act 1999; and</p> <p>(iii) has not previously been allocated a national insurance number.</p>
Rule 36	Amendment and withdrawal of claim	A claim can be withdrawn at any time before a decision has been made on the claim.
Rule 37	Duty to notify changes of circumstances	<p>(1) Subject to paragraph (3), the applicant or their representative should notify the Council's Revenues and Benefits service of any changes in their circumstances which they could reasonably be expected to know may alter their Council Tax Support entitlement. Such changes include anyone in the household's change in income or capital, changes in the family and household composition such as someone moving in or out, leaving school, a birth or death.</p> <p>(2) Changes can be notified online, by email, in person at Wakefield One Applicant Access Point, over the telephone or in writing or, where the applicant has a current claim for Universal Credit, the Department for Work and Pensions.</p> <p>(3) Where the applicant has a current claim to Universal Credit, the applicant or their representative should notify the Council's Revenues and Benefits service of any changes in their circumstances which they could reasonably be expected to know may alter their Council Tax Support entitlement. Such changes include any changes to non-dependents, child care costs.</p>

**PART 7 - Decisions**

Rule 38	Decision by the council	The Council must make a decision on an application under its scheme within 14 days of receiving all the information to determine the claim, or as soon as reasonably practicable thereafter.
Rule 39	Notification of decision	<p>(1) The Council must notify in writing:</p> <ul style="list-style-type: none"><li>(a) in the case of a decision on an application, forthwith or as soon as reasonably practicable thereafter;</li><li>(b) in any other case, within 14 days of that decision or as soon as reasonably practicable thereafter.</li></ul> <p>(2) Where the decision is to award Council Tax Support, the notification under (1) must include a statement:</p> <ul style="list-style-type: none"><li>(a) informing the person affected of the duty imposed by Rule 37</li><li>(b) explaining the possible consequences (including prosecution) of failing to comply with that duty; and</li><li>(c) setting out the circumstances a change in which might affect entitlement to Council Tax Support or its amount.</li></ul> <p>(3) Where the decision is to award Council Tax Support, the notification under (1) must include a statement as to how that entitlement is to be discharged.</p> <p>(4) In any case, the notification under (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 Council's Scheme relating to the procedure for making an appeal</p> <p>(5) A person affected to whom the Council sends or delivers a notification of decision may, within one month of the date of the notification of that decision request in writing the Council to provide a written statement setting out the reasons for its decision on any matter set out in the notice and it must be sent to the person requesting it within 14 days or as soon as reasonably practicable thereafter.</p>

Rule 40	Appeals Procedure	<p>(1) A claimant or a person acting on their behalf may appeal against the Council's decision concerning entitlement to a reduction under the local Council Tax Support scheme, or the amount of reduction by contacting the Council and specifying the nature of the appeal and the grounds on which the appeal is made. The Council will consider the appeal and notify the applicant in writing of the outcome of their appeal and the reasons for the decision.</p> <p>(2) Where the Council has considered the appeal and notified the applicant of the outcome in writing but they remain dissatisfied, or a response has not been given within a period of two months from the date of the written appeal, the applicant may further appeal in writing to a valuation tribunal.</p>
Rule 41	Discretionary reductions	<p>(1) An application to the Council for a reduction under section 13A(1)(c)(a) of the 1992 Act may be made:</p> <ul style="list-style-type: none"> <li>(a) in writing,</li> <li>(b) by means of an electronic communication Schedule, or</li> <li>(c) where the Council has published a telephone number for the purpose of receiving such applications, by telephone.</li> </ul> <p>(2) Where:</p> <ul style="list-style-type: none"> <li>(a) the Council has made a determination under section 13A(1)(c) in relation to a class of case in which liability is to be reduced; and</li> <li>(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 council's scheme may also be treated as an application for a reduction under section 13A (1) (c).</li> </ul>
Rule 41A	Extended Support for movers into the Council's area	<p>The Council must reduce any reduction to which the applicant is entitled under its scheme by the amount of that extended reduction where:</p> <ul style="list-style-type: none"> <li>(a) an application is made to a council ("the current council") for a reduction under its scheme, and</li> <li>(b) the applicant or the partner of the applicant, is in receipt of an extended reduction from: <ul style="list-style-type: none"> <li>(i) another billing council in England; or</li> <li>(ii) a billing council in Wales.</li> </ul> </li> </ul>

**PART 8 - Awards of payments of support**

Rule 42	Manner of granting Council Tax Support	Council Tax Support entitlement will be granted by reducing the Council Tax liability of the person who has claimed. If the outstanding Council Tax liability is less than the Council Tax Support granted, any surplus may be refunded directly to the person who has claimed.
Rule 43	Shortfall in benefit	Where a revision of Council Tax Support is made awarding a greater amount, any resulting shortfall in entitlement will be granted by reducing the persons Council Tax liability or refunding directly to the claimant.
Rule 44	Payment on the death of the person entitled	If the person entitled to Council Tax Support has died and the Council Tax bill cannot be amended to reflect the total entitlement, the Council can pay direct to the representative of the deceased or next of kin.

**PART 9 - Excess support**

Rule 45	Meaning of excess support	Excess support means an amount of Council Tax Support to which there was no entitlement under the Council Tax Support Rules.
Rule 46	Recoverable excess support	Any excess Council Tax Support will be recovered in full.
Rule 46A	Persons from whom recovery may be sought	Excess support will be recovered from the claimant or the person to whom the excess support was allowed.
Rule 47	Methods of recovery	Any excess Council Tax Support will be recovered from the claimants current or their future Council Tax account.

**PART 10 - Information**

Rule 48	Collection, verification, recording and retention of information	The Council can receive or obtain and verify, record and hold relevant information from a person making a claim or who has made a claim for Council Tax Support, or other persons in connection with such claims.
Rule 49	Supply of information between Local Authorities	The Council can receive and will supply other authorities with information regarding a claimants Council Tax Support claim.



**PART 11 - Electronic Communication Interpretation**

Rule 50	Definitions	“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 Council for sending, receiving, processing or storing of any information.
Rule 50A	Use of electronic communication	<p>(1) The Council may use an electronic communication in connection with applications for, and awards of, Support under its scheme.</p> <p>(2) A person other than that council may use an electronic communication in connection with the matters referred to in (1) if the conditions specified in (3) to (6) are satisfied.</p> <p>(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 council.</p> <p>(4) The second condition is that the person uses an approved method of:</p> <ul style="list-style-type: none"><li>(a) authenticating the identity of the sender of the communication;</li><li>(b) electronic communication;</li><li>(c) authenticating any application or notice delivered by means of an electronic communication; and</li><li>(d) Subject to (7), submitting to the council any information.</li></ul> <p>(5) The third condition is that any information sent by means of an electronic communication is in a form approved for the purposes of this Part.</p> <p>(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 Council.</p> <p>(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.</p> <p>(8) “Approved” means approved by means of a direction given by the Chief Executive of the Council for the purposes of this Part.</p>

50B	Use of intermediaries	<p>The Council may use intermediaries in connection with:</p> <p>(a) the delivery of any information by means of an electronic communication; and  (b) the authentication or security of anything transmitted by such means;</p> <p>...and may require other persons to use intermediaries in connection with those matters.</p>
50C	Effect of delivering information by means of electronic communication	<p>(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 the council's scheme on the day the conditions imposed:</p> <p>a) by this Part; and  b) by or under an enactment,  ...are satisfied.</p> <p>(2) The Council 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 paragraph (1).</p> <p>(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.</p>
50D	Proof of identity of sender or recipient of information	<p>If it is necessary to prove, for the purpose of any legal proceedings, the identity of:</p> <p>(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,</p> <p>...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.</p>

50E	Proof of delivery of information	<p>(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:</p> <p>(a) any such information has been delivered to the relevant council, if the delivery of that information has been recorded on an official computer system; or</p> <p>(b) any such information has been delivered by the relevant council, if the delivery of that information has been recorded on an official computer system.</p> <p>(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 council has not been recorded on an official computer system.</p> <p>(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.</p>
50F	Proof of content of information	<p>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.</p>

## Part 12 - Transitional Protection

Rule 1	Claims subject to Transitional Protection	<p>1) Rules 2 to 6 will apply where:</p> <ul style="list-style-type: none"><li>a) a person was entitled to and received Council Tax Support for the day of 31<sup>st</sup> March 2020; and</li><li>b) that persons entitlement to Council Tax Support on 1<sup>st</sup> April 2020 is less than their entitlement on 31<sup>st</sup> March 2020.</li></ul>
Rule 2	Calculation of Transitional Protection from 1 <sup>st</sup> April 2020 where	<p>1) The daily amount of Transitional Protection on 1<sup>st</sup> April 2020 shall be the amount A - B where:</p> <ul style="list-style-type: none"><li>a) A is the amount of Council Tax Support paid in respect of 31<sup>st</sup> March 2020</li><li>b) B is the amount of Council Tax Support entitlement due on 1<sup>st</sup> April 2020</li></ul>
Rule 3	Adjustment of Transitional Protection following a change in circumstances.	<p>1) Subject to 4), where;</p> <ul style="list-style-type: none"><li>a) a person's Council Tax Support entitlement increases; or</li><li>b) in the case of a person who was not entitled to Council Tax Support on 1<sup>st</sup> April, becomes entitled to Council Tax Support;</li></ul> <p>then the weekly amount of Transitional Protection shall, subject to 2;</p> <ul style="list-style-type: none"><li>c) reduce by the amount of the new weekly Council Tax Support entitlement; and</li><li>d) reduce with effect from the same date as the new award of Council Tax Support</li></ul> <p>2) Where the amount of the increase in weekly Council Tax Support is greater than the amount of weekly Transitional Protection, then the amount of Transitional Protection shall;</p> <ul style="list-style-type: none"><li>a) reduce to nil; and</li><li>b) reduce with effect from the same date as the increase in Council Tax Support</li></ul> <p>3) Where the amount of Council Tax Support reduces to nil, then the amount of Transitional Protection shall;</p> <ul style="list-style-type: none"><li>c) reduce to nil; and</li></ul>

		<p>d) reduce with effect from the same date as the reduction in Council Tax Support</p> <p>4) Where, following a change in circumstances, a person remains not entitled to Council Tax Support after 1<sup>st</sup> April 2020, the amount of Transitional Protection shall, with effect from the date of change in circumstances as determined by Rule 32, be equal to the lower of:</p> <p>a) the amount of Council Tax Support paid in respect of 31<sup>st</sup> March 2020</p> <p>b) the amount of Council Tax Support entitlement that would have been due had entitlement been assessed under the 2019/20 Council Tax Support Rules and using the amount of Council Tax liability due on 31<sup>st</sup> March 2020.</p>
Rule 5	Cessation of entitlement to Transitional Protection due to applicant reaching pension age.	<p>Transitional protection will cease where;</p> <p>a) The claimant or partner fulfil the requirements in Rule 3E, and</p> <p>b) Will cease with effect from the same date they meet the requirements of Rule 3E.</p>
Rule 6	Reinstatement of Transitional Protection.	<p>Where an award of Transitional Protection is withdrawn subject to Rule 3, this will be reinstated where;</p> <p>a) An award of Council Tax Support is made on the day immediately following the day applied in Rule 3, and;</p> <p>b) The amount of Transitional Protection shall be equal to the amount of Transitional Protection due on the day before the day applied in Rule 3 less any increase in Council Tax Support entitlement due from the day applied in Rule 3.</p>

**Annex 1: Bands of the Scheme**

<b>Applicant Type</b> →	<b>Applicant Type 1</b>	<b>Applicant Type 2</b>	<b>Applicant Type 3</b>	<b>Applicant Type 4</b>	<b>Applicant Type 5</b>	<b>Applicant Type 6</b>	<b>Applicant Type 7</b>
<b>CTS Percentage Level</b> ↓	<b>Applicants in receipt of ESA(IR), JSA(IB), IS</b>	<b>Single Income Band £</b>	<b>Couples Income Band £</b>	<b>Family with 1 Child £</b>	<b>Family with 2 children £</b>	<b>Family with 3 children £</b>	<b>Family with 4 or more children £</b>
70%	Receiving relevant benefit	0.00 to 95.00	0.00 to 128.00	0.00 to 214.00	0.00 to 283.00	0.00 to 352.00	0.00 to 421.00
55%	N/A	95.01 to 115.00	128.01 to 158.00	214.01 to 244.00	283.01 to 313.00	352.01 to 382.00	421.01 to 451.00
40%	N/A	115.01 to 145.00	158.01 to 188.00	244.01 to 274.00	313.01 to 343.00	382.01 to 412.00	451.01 to 481.00
25%	N/A	145.01 to 175.00	188.01 to 218.00	274.01 to 304.00	343.01 to 373.00	412.01 to 442.00	481.01 to 511.00

## Annex 2: Income Disregards

### Section 1: Sums to be disregarded in the calculation of income other than earnings (weekly)

Income Type	Amount of disregard
Attendance Allowance	Full
Any Disability Living Allowance and Personal Independence Payment	Full
Mobility Allowance	Full
Any War Pensions and War Pension Allowances, including War Widows, War Disablement, Unemployability Allowance, Mobility Supplement, Constant Attendance Allowance, Exceptional Severe Disablement Allowance, allowance for lower standard of occupation, Service Attributable Pension	Full
Income Support, Job Seekers Allowance(Income-Based) and Employment Support Allowance (Income-Related)	Full
Child Benefit	Full
Maintenance payments to a child	Full
Charitable and voluntary payments	Full
Any payment made by a local authority or voluntary organisation or primary care trust for fostering, Boarding Out or respite care payments	Full
Any payment of Adoption and Special Guardianship payments in excess of the dependants allowance and any disabled child premium for the child or young person concerned	Full
Employment Support Allowance Work Related Activity Component	Full

Employment Support Allowance Support Component	Full
Bereavement Support Payment	Full
Universal Credit Housing Element	Full
Universal Credit Bereavement Run On	Full amount of the additional Universal Credit being paid in respect of the deceased person.
Universal Credit Child Care Element	Full amount of Child Care Element up to a maximum of 85% of child care costs.
Income from boarders	First £20 then 50% of remainder
Widowed parents allowance	£15
Adult maintenance	£15



**Section 2 - Sums to be disregarded in the calculation of earned income**

<b>Qualifying criteria for disregard</b>	<b>Maximum weekly disregard</b>
The highest of (a) to (f);	
(a) Single Person/Lone Parent	£20
(b) Couple	£25
(c) Any single person or couple and: <ul style="list-style-type: none"> <li>i. are entitled to a qualifying benefit, including Disability Living Allowance Care or Mobility at any rate, Personal Independence Payments for Daily Living and Mobility at any rate, Attendance Allowance; or</li> <li>ii. are entitled to Employment and Support Allowance with a Support/Work Component; or</li> <li>iii. are entitled to the disability element within the calculation of their Working Tax Credit or Child Tax Credit; or</li> <li>iv. are registered as blind; or</li> <li>v. receives the Limited Capability for Work Element or Limited Capability for Work and Work Related Activity Element in their Universal Credit Award; or</li> <li>vi. receives war pensioner's mobility supplement; or</li> <li>vii. receives an increase for Attendance or Mobility paid with an Industrial Disablement Benefit; or</li> <li>viii. has an invalid vehicle supplied by NHS , or gets DWP payments for car running costs, or is incapable of work for 28 weeks if they are deemed as terminally ill, or in other cases incapable of work for 52 weeks. The incapable of work status is decided by a decision maker at Job Centre Plus; or</li> <li>ix. the person who is working is also;               <ul style="list-style-type: none"> <li>a. in receipt of Carers Allowance; or</li> <li>b. entitled to underlying entitlement to carer's allowance; or</li> <li>c. receiving the Carer Element in their award of Universal Credit.</li> </ul> </li> </ul>	£35
(d) Where the employed person is either a part-time firefighter, auxiliary coast guard, part-time life boat worker or member of the Territorial Army or similar reserve forces.	£35

<p>(e) The highest permitted total. The qualifying conditions being confirmed by the Secretary of state, via Job Centre Plus.</p>	<p>£140.00</p>
<p>(f) The lowest permitted total. The qualifying conditions being confirmed by the Secretary of state, via Job Centre Plus</p>	<p>£20</p>
<p>Child care costs up to the amounts shown should be disregarded from net earnings if the applicant and/or partner is working and:</p> <p>(1) The child care is provided by a Registered Child-minder, nursery or play scheme, up to the first Monday in September following the child's 15th birthday, or if the child is disabled, the first Monday in September following their 16th birthday. If the child care is provided by out of hours school club or by the local Council the child must be 8 years old or over and the disregard will stop on the first Monday in September following the child's 15th birthday, or if the child is disabled, the first Monday in September following their 16th birthday; and</p> <p>(2) The applicant is a lone parent and in receipt of earned income, a member of a couple who are both in receipt of earned income or is a member of a couple where one is in receipt of earned income and the partner is in hospital, incapacitated or in prison. This includes people who were working and paying child care costs immediately prior to an absence due to sickness, for up to 28 weeks work if they are in receipt of SSP, ESA or IS, for up to 39 weeks of their absence if they are in receipt of Statutory Maternity Pay, Maternity Allowance or Statutory Adoption Pay or for up to 26 weeks of their absence if they are in receipt of Statutory Paternity Pay.</p> <p>Where the child care cost paid cannot be deducted from the earnings as the net earnings are less than the child care costs, the residual child care costs shall be deducted from any other earned or unearned income.</p>	<p>£175 per week for one child</p> <p>£300 per week for two or more children</p>
<p>Contribution to a private pension not paid via the employer.</p>	<p>Full</p>

<b>Section 3 – Additional sums to be disregarded from income</b>	
<b>Qualifying criteria for disregard</b>	<b>Amount of disregard</b>
<p>Applicant, partner and dependant child who has a disability and:</p> <p>(a) are entitled to a qualifying benefit, including Disability Living Allowance Care/Mobility at any rate, Personal Independence Payments for Daily Living/Mobility at any rate, Attendance Allowance, Armed Forces Independence Payment; or</p> <p>(b) are entitled to Employment and Support Allowance with a Support Component; or</p> <p>(c) are entitled to the disability element within the calculation of their Working Tax Credit or Child Tax Credit; or</p> <p>(d) are registered as blind; or</p> <p>(e) receives the Limited Capability for Work Element or Limited Capability for Work and Work Related Activity Element in their Universal Credit Award; or</p> <p>(f) receives the Disabled Child Addition higher or lower rate in their Universal Credit Award; or</p> <p>(g) receives war pensioner's mobility supplement; or</p> <p>(h) receives an increase for Attendance or Mobility paid with an Industrial Disablement Benefit; or</p> <p>(i) has an invalid vehicle supplied by NHS , or gets DWP payments for car running costs, or is incapable of work for 28 weeks if they are deemed as terminally ill, or in other cases incapable of work for 52 weeks. The incapable of work status is decided by a decision maker at Job Centre Plus.</p>	<p>£60 per qualifying person</p>
<p>Applicant or partner who:</p> <p>(a) are in receipt of Carers Allowance; or</p> <p>(b) are entitled to underlying entitlement to carer's allowance; or</p> <p>(c) receives the Carer Element in their award of Universal Credit</p>	<p>£35 per qualifying person</p>

## Section 4 - Capital to be disregarded

### Fully Disregarded

- (a) Applicants home (only one dwelling)
- (b) Premises owned by the Applicant and,
  - (i) occupied as the home of a partner or relative who has reached the qualifying age for pension credit, or is incapacitated.
  - (ii) the applicants partner, provided that the partner and claimant are not estranged or divorced.
- (c) Any future interest in property, that is to say property which a person does not yet have any rights to, but in which they will acquire an interest on a specific date or following some future event.
- (d) Any assets of a business that is owned in whole or in part by the applicant or partner who is self-employed in that business.
- (e) Any personal possession, such as a car or caravan unless it has been acquired for the purpose of obtaining entitlement to or increasing the amount of Council Tax Support.
- (f) Social Fund Payments.
- (g) Any payment from a Macfarlane Trust, Eileen Trust, Independent Living Fund, We Love Manchester Emergency Trust, Windrush Compensation Scheme, London Bombing Relief or Skipton Fund.
- (h) The home formerly occupied by the applicant which is still occupied by the former partner, following estrangement or divorce, who is a lone parent.
- (i) Any payment made under the Employment Services Access to Work scheme for disabled people.
- (j) Any sum of capital paid to the applicant as holder of the George Cross or Victoria Cross.

**Disregarded for 26 weeks**

- (a) Any premises acquired and intended for occupation by the applicant as their home.
- (b) Any sum received from the sale of the former home which is to be used to buy a new home.
- (c) Any sum paid as a result of damage or loss of the home or any personal possession.
- (d) Any sum which was deposited with a Housing Association as a condition of occupying the home, and is to be used to buy another home.
- (e) A dwelling formerly occupied by the applicant following estrangement or divorce from the former partner.
- (f) Any premises (not just the former home) which the applicant is taking reasonable steps to sell.
- (g) Any premises subject to legal proceedings to recover possession for the applicant to occupy as his home.
- (h) Any premises which the applicant intends to occupy as their home but which require essential repairs or alterations to make them habitable.
- (i) Any element of a sports award.
- (j) Any grant made to the applicant under section 129 of the Housing Act 1998 to help them to purchase premises intended for them to occupy as their home or to carry out repairs and alterations to make the premises fit for occupation.

**Disregarded for 52 weeks**

- (a) Arrears of Bereavement Support Payment

**Annex 3A: Persons treated as not being in Great Britain and Persons subject to immigration control**

<p>Rule 1A</p>	<p>Persons treated as not being in Great Britain</p>	<p>(1) Persons treated as not being in Great Britain are a class of person prescribed for the purposes of paragraph 2(9)(b) of Schedule 1A to the Local Government Finance Act 1992 and which must not be included in the scheme.</p> <p>(2) Except where a person falls within paragraph (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.</p> <p>(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 other than a right to reside which falls within paragraph (4) or (5).</p> <p>(4) For the purposes of paragraph (3), a right to reside does not include a right which exists by virtue of, or in accordance with—</p> <ul style="list-style-type: none"><li>(a) regulation 13 of the EEA Regulations; or</li><li>(b) regulation 14 of the EEA Regulations, but only in a case where the right exists under that regulation because the person is-<ul style="list-style-type: none"><li>(i) a jobseeker for the purpose of the definition of “qualified person” in regulation 6(1) of those regulations, or</li><li>(ii) a family member (within the meaning of regulation 7 of those Regulations) of such a jobseeker;</li></ul></li><li>(c) regulation 16 of the EEA Regulations, but only in a case where the right exists under that regulation because the person satisfies the criteria in paragraph (5) of that regulation;</li><li>(d) Article 6 of Council Directive 2004/38/EC</li><li>(e) Article 45 of the Treaty of the functioning of the European Union (in a case where the person is seeking work in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland); or</li><li>(f) 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 enjoyment of their rights as a European Union citizen).</li></ul>
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(5) A right to reside falls within this paragraph if it exists by virtue of a person having been granted limited leave to enter, or remain in, the United Kingdom under the Immigration Act 1971 by virtue of-

- (a) Appendix EU to the immigration rules made under section 3(2) of that Act; or
- (b) being a person with a Zambrano right to reside as defined in Annex 1 of Appendix EU to the immigration rules made under section 3(2) of that Act.

(6) A person falls within this paragraph if the person is—

- (a) a qualified person for the purposes of regulation 6 of the Immigration (European Economic Area) Regulations 2016 as a worker or a self-employed person;
- (b) a family member of a person referred to in sub-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 28th July 1951, as extended by Article 1(2) of the Protocol relating to the Status of Refugees done at New York on 31st January 1967;
- (e) a person who has been granted, or is deemed to have been granted leave outside the rules made under section 3(2) of the Immigration Act 1971 where that leave is-
  - (i) discretionary leave to enter or remain in the United Kingdom,
  - (ii) leave to remain under the Destitution Domestic Violence Concession which came into effect 1<sup>st</sup> April 2012, or
  - (iii) leave deemed to have been granted by virtue of regulation 3 of the Displaced Persons (Temporary Protection) Regulations 2005,
- (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 deportation, expulsion or other removal by compulsion of law from another country to the United Kingdom.
- (h) in receipt of Income Support, or an Income Related Employment and Support Allowance;
- (i) a person who is treated as a worker for the purpose of the definition of “qualified person” in regulation 6(1) of the EEA Regulations pursuant to regulation 5 of the Accession of Croatia (Immigration and Worker Authorisation) Regulations 2013 (right of residence of a Croatian who is an “accession State national subject to worker authorisation).

		<p>(7) A person falls within this paragraph if the person is a Crown servant or member of Her Majesty's forces posted overseas.</p> <p>(8) A person mentioned in paragraph (7) 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 of consecutive postings, habitually resident in the United Kingdom.</p> <p>(9) In this regulation-</p> <p>“claim for asylum” has the same meaning as in section 94(1) of the Immigration and Asylum Act 1999;</p> <p>“Crown servant” means a person holding an office or employment under the Crown;</p> <p>“EEA Regulations” means the Immigration (European Economic Area) Regulations 2014; and</p> <p>“Her Majesty's forces” has the same meaning as in the Armed Forces Act 2006.</p>
<p>Rule 1B</p>	<p>Persons subject to immigration control</p>	<p>(1) 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 Local Government Finance Act and which must not be included in the scheme.</p> <p>(2) A person who is a national of a state which has ratified the European Convention on Social and Medical Assistance (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 purpose of paragraph (1)</p> <p>(3) “Person subject to immigration control” has the same meaning as in section 115(9) of the Immigration and Asylum Act 1999.</p>



**Annex 3B: Persons treated as being in Great Britain**

Rule 1

Persons treated as being in Great Britain

(1) A person who falls within paragraph (2) or (3) is to be treated as being in Great Britain, unless the person is to be treated as not in Great Britain under Annex 3A.

(2) A person falls within this paragraph if the person is not in Great Britain in the capacity of being—

- (a) an aircraft worker;
- (b) a continental shelf worker who is in a designated area or a prescribed area;
- (c) a Crown servant;
- (d) a mariner; or
- (e) a member of her Majesty's forces.

(3) A person falls within this paragraph if—

- (a) the person is a member of a couple, and the other member falls within paragraph (2); and
- (b) is not in Great Britain by reason only of the fact that the person is living with the other member of the couple.

(4) In this regulation—

“aircraft worker” means a person who is employed under a contract of service either as a pilot, commander, navigator or other member of the crew of any aircraft, or in any other capacity on board any aircraft where—

- (a) the employment in that other capacity is for the purposes of the aircraft or its crew or of any passengers or cargo or mail carried on that aircraft; and
- (b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the aircraft is in flight;

“continental shelf worker” means a person who is employed, whether under a contract of service or not, in a designated area or a prescribed area in connection with any activity mentioned in section 11(2) of Petroleum Act 1998;

“Crown servant” means a person employed by or under the Crown in right of the United Kingdom;

		<p>“designated area” means any areas which may from time to time be designated by Order in council under the Continental Shelf Act 1964 as an area within which the rights of the United Kingdom with respect to the seabed and subsoil and their natural resources may be exercised;</p> <p>“mariner” means a person who is employed under a contract of service either as a master or member of the crew of any ship or vessel, or in any other capacity on board any ship or vessel where—</p> <ul style="list-style-type: none"> <li>(a) the employment in that other capacity is for the purposes of that ship or vessel or its crew or any passengers or cargo or mails carried by the ship or vessel; and</li> <li>(b) the contract is entered into in the United Kingdom with a view to its performance (in whole or in part) while the ship or vessel is on her voyage;</li> </ul> <p>“prescribed area” means any area over which Norway or any member State (other than the United Kingdom) exercises sovereign rights for the purpose of exploring the seabed and subsoil and exploiting their natural resources, being an area outside the territorial seas of Norway or such member State, or any other area which is from time to time specified under section 10(8) of the Petroleum Act 1998.</p>
<p>Rule 2</p>	<p>Disregarding a temporary address</p>	<p>(1) For the purposes of determining whether a person is to be treated as being in Great Britain, a person’s temporary absence from Great Britain is disregarded—</p> <ul style="list-style-type: none"> <li>(a) during the first month of the temporary absence if paragraph (2) applies; or</li> <li>(b) during the first 6 months of the temporary absence if paragraph (3) applies.</li> </ul> <p>(2) This paragraph applies where—</p> <ul style="list-style-type: none"> <li>(a) the person was entitled to Universal Credit immediately before the beginning of the period of temporary absence; and</li> <li>(b) the person has not been absent for more than 2 occasions in the previous 52 weeks, starting from the first day of the current temporary absence period.</li> </ul> <p>(3) This paragraph applies where—</p> <ul style="list-style-type: none"> <li>(a) the person was entitled to Universal Credit immediately before the beginning of the period of temporary absence; and</li> <li>(b) the absence is solely in connection with—</li> </ul>

- (i) the treatment of the person for an illness or physical or mental disability by, or under the supervision of, a person appropriately qualified to carry out that treatment;
- (ii) the person accompanying a person specified in paragraph (5) for the treatment of that specified person for an illness or physical or mental disability by, or under the supervision of, a professional appropriately qualified to carry out that treatment;
- (iii) the person undergoing medically approved convalescence or care as a result of treatment for an illness or physical or mental disability, where the person had that illness or disability before leaving Great Britain.

(4) The period in paragraph (1)(a) must be extended by up to a further one month if—

(a) the temporary absence is in connection with the death of—

- (i) a person specified in paragraph (5);
- (ii) a close relative of the person, or a person specified in paragraph (5); and

(b) the Secretary of State considers that it would be unreasonable to expect the person to return to Great Britain within the first month.

(5) A person is specified in this paragraph where the person is—

(a) where the person is a member of a couple, the other member of that couple; or

(b) a child or qualifying young person for whom the person, or where the person is a member of a couple, the other member, is responsible.

(6) In this regulation—

“appropriately qualified” means qualified to provide medical treatment, physiotherapy or a form of treatment which is similar to, or related to, either of those forms of treatment;

“medically approved” means certified by a medical practitioner

## Annex 4: Students

Rule 1	General	<p>1.(1) In this Part –</p> <p>“academic year” means the period of twelve months beginning on 1st January, 1st April, 1<sup>st</sup> July or 1st 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 is to be considered to begin in the autumn rather than the summer</p> <p>“access funds” means -</p> <ul style="list-style-type: none"><li>(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;</li><li>(b) grants made under sections 73(a) and (c) and 74(1) of the Education (Scotland) Act 1980;</li><li>(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;</li><li>(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</li><li>(e) Financial Contingency Funds made available by the Welsh Ministers</li></ul> <p>“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;</p> <p>“contribution” means -</p> <ul style="list-style-type: none"><li>(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 council takes into account in ascertaining the amount of a student’s grant or student loan; or</li><li>(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 council takes into account being sums which the Scottish Ministers or education council considers that it is reasonable for the following persons to contribute towards the holder’s expenses -<ul style="list-style-type: none"><li>(i) the holder of the allowance or bursary;</li></ul></li></ul>
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- (ii) the holder's parents;
- (iii) the holder's 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
- (iv) 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 the parent;

"education council" means a government department, a local council as defined in section 579 of the Education Act 1996 (interpretation), a local education council 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, council, board or body, of the Channel Islands, 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 hours per week, according to the number of hours set out in a document signed on behalf of the college;

“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.

“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 the 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, that 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 their studying throughout the year or, if he does not

		<p>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 the course;</p> <p>(c) 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;</p> <p>“periods of experience” means periods of work experience which form part of a sandwich course;</p> <p>“qualifying course” means a qualifying course as defined for the purposes of Parts 2 and 4 of the Jobseeker's Allowance Regulations 1996;</p> <p>“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 regulation 2(8) of the Education (Student Support) Regulations (Northern Ireland) 2007, as the case may be;</p> <p>“standard maintenance grant” means -</p> <p>(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 the 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;</p> <p>(b) except where paragraph (c) applies, in the case of a student residing at their parent's home, the amount specified in paragraph 3 thereof;</p> <p>(c) in the case of a student receiving an 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 council;</p> <p>(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;</p> <p>“student” means a person, other than a person in receipt of a training allowance, who is attending or undertaking -</p> <p>(a) a course of study at an educational establishment; or</p>
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(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(131), section 73 of the Education (Scotland) Act 1980 or Article 3 of the Education (Student Support) (Northern Ireland) Order 1998 and includes, in Scotland, a young student’s bursary paid under regulation 4(1) (c) of the Students’ Allowances (Scotland) Regulations 2007.

(2) For the purposes of the definition of “full-time student” in sub-paragraph (1), a person must 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) subject to sub-paragraph (3), in the case of a 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.

(3) For the purposes of paragraph (a) of sub-paragraph (2), the period referred to in that paragraph includes -

(a) where a person has failed examinations or has failed successfully to complete a module relating to a period when he was attending or undertaking a part of the course as a fulltime 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.

(4) In sub-paragraph (2), “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.



2. This scheme has effect in relation to students subject to paragraph 20 (class of person excluded from this scheme: students) and the following provisions of this Part.

Students who are excluded from entitlement to a Council Tax Support under this scheme

3. (1) Subject to sub-paragraphs (2) and (6), for the purposes of paragraph 20 (class of person excluded from this scheme: students), this paragraph applies to full-time students and students who are persons treated as not being in Great Britain.

(2) Sub-paragraph (1) does not apply to a student -

(a) who is a person on income support, an income-based jobseeker's allowance or an income-related employment and support allowance;

(b) who is a lone parent;

(c) who is registered as blind;

(d) who is deemed incapable of work through virtue of being entitled to Disability Living Allowance, Personal Independence Payments, Armed Forces Independence Payments, Attendance Allowance, Employment and Support Allowance with a Support Element, or a Disability Element within their assessment of Working or Child Tax Credits, or a Limited Capability for Work Element or Limited Capability for Work or Work Related Activity Element in their Universal Credit assessment.

(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 SSCBA (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 must 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 2008 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 council 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 SSCBA (child and qualifying young person);

(j) 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) of 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 Council (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 their disability by reason of deafness.

(3) For the purposes of sub-paragraph (2)(i)(i) the student must have begun, or been enrolled or accepted onto, the course before attaining the age of 19.

(4) For the purposes of sub-paragraph (2), once sub-paragraph (2)(e) applies to a full-time student, if they then cease, for a period of 56 days or less, to be incapable, or to be treated as incapable, of work, that sub-paragraph must, on them again becoming so incapable, or so treated as incapable, of work at the end of that period, immediately thereafter apply to them for so long as they remain incapable or are treated as remaining incapable, of work.

(5) In sub-paragraph (2)(i) 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(132).

(6) A full-time student to whom paragraph (i) of sub-paragraph (2) applies must be treated as satisfying that sub-paragraph from the date on which they made a request for the supplementary requirement, allowance, bursary or payment as the case may be.

(7) Sub-paragraph (1) does not apply to a full-time student for the period specified in subparagraph (8) if -

(a) at any time during an academic year, with the consent of the relevant educational establishment, they cease to attend or undertake a course because they are -

- (i) engaged in caring for another person; or

		<p>(ii) ill;</p> <p>(b) they then subsequently ceased to be engaged in caring for that person or, as the case may be, they subsequently recover from that illness; and</p> <p>(c) they are not eligible for a grant or a student loan in respect of the period specified in subparagraph (8).</p> <p>(8) The period specified for the purposes of sub-paragraph (7) is the period, not exceeding one year, beginning on the day on which they ceased to be engaged in caring for that person or, as the case may be, the day on which they recovered from that illness and ending on the day before -</p> <p>(a) the day on which they resume attending or undertaking the course; or</p> <p>(b) the day from which the relevant educational establishment has agreed that they may resume attending or undertaking the course, whichever first occurs.</p>
Rule 2	Student Income	<p>Where the applicant or partner has a current claim to Universal Credit as defined in Rule 10, their income shall be calculated in accordance with Part 3 Section 2 of this scheme. Otherwise, income should be calculated as follows:</p> <p>Calculation of grant income</p> <p>1 - (1) The amount of a student's grant income to be taken into account must, subject to subparagraphs (2) and (3), be the whole of their grant income.</p> <p>(2) These must be excluded from a student's grant income; any payment -</p> <p>(a) intended to meet tuition fees or examination fees;</p> <p>(b) in respect of the student's disability;</p> <p>(c) intended to meet additional expenditure connected with term time residential study away from the student's educational establishment;</p> <p>(d) on account of the student maintaining a home at a place other than that at where they reside during their course;</p> <p>(e) on account of any other person but only if that person is residing outside the United Kingdom and they have no recourse to public funds</p> <p>(f) intended to meet the cost of books and equipment;</p> <p>(g) intended to meet travel expenses incurred as a result of their attendance on the course;</p> <p>(h) intended for the child care costs of a child dependant;</p> <p>(i) of higher education bursary for care leavers made under Part 3 of the Children Act 1989.</p> <p>(3) Where a student does not have a student loan and is not treated as possessing such a loan, there must be excluded from the student's grant income -</p>

- (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.

(4) There must 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.

- (5) Subject to sub-paragraphs (6) and (7), a student's grant income must be apportioned -
- (a) subject to sub-paragraph (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 weeks 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.

(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 2003 must be apportioned equally over the period of 52 weeks or, if there are 53 reduction weeks (including part-weeks) in the year, 53.

(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 sub-paragraph (6) nor paragraph 4(2) (other amounts to be disregarded) applies, must be apportioned over the same period as the student's loan is apportioned or, as the case may be, would have been apportioned.

(8) In the case of a student on a sandwich course, any periods of experience within the period of study must be excluded and the student's grant income must 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.

Calculation of covenant income where a contribution is assessed

2. (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 their covenant income to be taken into account for that period and any summer vacation immediately following must be the whole amount of the covenant income less, subject to sub-paragraph (3), the amount of the contribution.

(2) The weekly amount of the student's covenant must be determined -

(a) by dividing the amount of income which falls to be taken into account under subparagraph (1) by 52 or 53, whichever is reasonable in the circumstances; and

(b) by disregarding £5 from the resulting amount.

(3) For the purposes of sub-paragraph (1), the contribution must be treated as increased by the amount (if any) by which the amount excluded under paragraph 1(2)(g) (calculation of grant income) falls short of the amount specified in paragraph 7(2) of Schedule 2 to the Education (Mandatory Awards) Regulations 2003 (travel expenditure).

Covenant income where no grant income or no contribution is assessed

3. (1) Where a student is not in receipt of income by way of a grant the amount of their covenant income must be calculated as follows -

(a) any sums intended for any expenditure specified in paragraph 1(2)(a) to (e) (calculation of grant income) necessary as a result of their attendance on the course must be disregarded;

(b) any covenant income, up to the amount of the standard maintenance grant, which is not so disregarded, must be apportioned equally between the weeks of the period of study;

(c) there must be disregarded from the amount so apportioned the amount which would have been disregarded under paragraph 1(2)(f) and (3) (calculation of grant income) had the student been in receipt of the standard maintenance grant; and

(d) the balance, if any, must be divided by 52 or 53 whichever is reasonable in the circumstances and treated as weekly income of which £5 must be disregarded.

(2) Where a student is in receipt of income by way of a grant and no contribution has been assessed, the amount of their covenanted income must be calculated in accordance with subparagraphs

(a) to (d) of sub-paragraph (1), except that -

(a) the value of the standard maintenance grant must be abated by the amount of such grant income less an amount equal to the amount of any sums disregarded under paragraph 1(2) (a) to (e); and

(b) the amount to be disregarded under sub-paragraph (1)(c) must be abated by an amount equal to the amount of any sums disregarded under paragraph 1(2) (f) and (g) and (3).

Other amounts to be disregarded

4. (1) For the purposes of ascertaining income other than grant income, covenant income and loans treated as income in accordance with paragraph 5 (treatment of student loans), any amounts intended for any expenditure specified in paragraph 1(2) (calculation of grant income), necessary as a result of their attendance on the course shall be disregarded.

(2) But sub-paragraph (1) applies only if, and to the extent that, the necessary expenditure exceeds or is likely to exceed the amount of the sums disregarded under paragraph 1(2) or (3), 2(3), 3(1) (a) or (c) or 5(5) (calculation of grant income, covenant income and treatment of student loans) on like expenditure.

Treatment of student loans

5. (1) A student loan is to be treated as income.

(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 is to be apportioned equally between the weeks in the period beginning with -

(i) except in a case where sub-paragraph (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, the last day of the course;

(b) in respect of an academic year of a course which starts other than on 1st September, a loan which is payable in respect of that academic year is to be apportioned equally between the weeks in the period -

(i) beginning with the reduction week, the first day of which coincides with or immediately follows, the first day of that academic year, and

(ii) 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 council, the longest of any vacation is taken and for the purposes of this 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 is to be apportioned equally between the weeks in the period beginning with -

		<p>(i) except in a case where sub-paragraph (ii) applies, the reduction week, the first day of which coincides with, or immediately follows, the first day of that academic year;</p> <p>(ii) where the final academic year starts on 1st September, the reduction week, the first day of which coincides with, or immediately follows, the earlier of 1st 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;</p> <p>(d) in any other case, the loan is to be apportioned equally between the weeks in the period beginning with the earlier of -</p> <p>(i) the first day of the first reduction week in September; or</p> <p>(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 last day of which coincides with, or immediately precedes, the last day of June, and, in all cases, from the weekly amount so apportioned there shall be disregarded £10.</p> <p>(3) A student is to be treated as possessing a student loan in respect of an academic year where -</p> <p>(a) a student loan has been made to them in respect of that year; or</p> <p>(b) they could acquire such a loan in respect of that year by taking reasonable steps to do so.</p> <p>(4) Where a student is treated as possessing a student loan under sub-paragraph (3), the amount of the student loan to be taken into account as income must be, subject to sub-paragraph (5) -</p> <p>(a) in the case of a student to whom a student loan is made in respect of an academic year, a sum equal to -</p> <p>(i) the maximum student loan they are able to acquire in respect of that year by taking reasonable steps to do so; and</p> <p>(ii) any contribution whether or not it has been paid to them;</p> <p>(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 -</p> <p>(i) they took all reasonable steps to obtain the maximum student loan they are able to acquire in respect of that year; and</p> <p>(ii) no deduction in that loan was made by virtue of the application of a means test.</p> <p>(5) There must be deducted from the amount of income taken into account under sub-paragraph (4) -</p> <p>(a) the sum of £303 per academic year in respect of travel costs; and</p> <p>(b) the sum of £390 per academic year towards the cost of books and equipment, whether or not any such costs are incurred.</p>
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Treatment of payments from access funds

6. (1) This paragraph applies to payments from access funds that are not payments to which paragraph 9(2) or (3) (income treated as capital) applies.

(2) A payment from access funds, other than a payment to which sub-paragraph (3) applies, must be disregarded as income.

(3) Subject to sub-paragraph (4) -

(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 their 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, must be disregarded as income to the extent of £20 per week.

(4) Where a payment from access funds is made -

(a) on or after 1st 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 must be disregarded as income.

Disregard of contribution

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

Further disregard of student's income

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

Income treated as capital

9. (1) Any amount by way of a refund of tax deducted from a student's covenant income must be treated as capital.

(2) An amount paid from access funds as a single lump sum must be treated as capital.



		<p>(3) An amount paid from access funds 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, must be disregarded as capital but only for a period of 52 weeks from the date of the payment.</p>
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Disregard of changes occurring during summer vacation

10. In calculating a student's income the council must 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 their period of study from the date on which the change occurred to the end of that vacation.

## Annex 5 - Glossary

Adjudication Officer	now called 'Decision Maker'.
Agent	person nominated by the claimant to collect benefit only, because the claimant is capable of completing a claim for Council Tax Support and notifying any changes of circumstances.
Annuity	retirement income can be bought using a retirement annuity contract.
Applicant	means a person applying for a reduction under a scheme;
Application	means an application for a reduction under a scheme;
Appointee	person appointed by the local council or the Secretary of State to act on behalf of someone who is unable to manage their own affairs.
Benefit week	a period of seven consecutive days starting on a Monday and ending on a Sunday
Capital assets	includes the property or rights owned by the claimant and which can be sold.
Capital disregards	capital assets that are disregarded when assessing entitlement to benefit.
Care leavers	a child who leaves LA care, fully supported by the LA until they reach age 18.
Child	a person under the age of 16.
Child Tax Credit	Money paid from HMRC in respect of dependant children. Child Tax Credit has been replaced by Universal Credit for most people.
Civil partner	same sex partner with the same rights and subject to the same obligations and duties as married couples.
Civil partnership	same sex couple who form a civil partnership with the same rights and subject to the same obligations and duties as married couples
Claimant	means a person claiming benefit
Common Travel Area	area made up of the UK, Channel Islands, Isle of Man and Republic of Ireland.
Council/LA	Wakefield Council
Course of study	any full-time or part-time course or sandwich course whether or not a grant is made for undertaking or attending it.
Decision Maker	was previously called Adjudication Officer
Date of claim	means the date the claim is made or treated as made.
Decision	an LA's ruling on any matter under the rules connected with a Council Tax Support claim.

Department for Work and Pensions	used to refer to Jobcentre Plus, The Pension Service, and Debt Management
Dependants	a child or person who is financially dependent on the claimant.
Designated Office	the office designated by the council on the Council Tax Support claim form for the receipt of claims
Disregard	those elements of a person's resources ignored in the assessment of his entitlement to benefit.
EEA Nationals	nationals from Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Italy, Latvia, Lithuania, Liechtenstein, Luxembourg, Malta, Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden.
Employment and Support Allowance	Employment and Support Allowance (ESA) is paid if you have a disability or health condition that affects how much you can work. There are two types, one is based on national insurance contributions, the other is means tested.
Family	a couple with or without children or lone parent with a child or children.
Habitual residence	second stage of the two stage HRT considers if claimant is habitually resident in the Common Travel Area
Habitual Residence Test	a two stage test to establish claimant's status if they have lived outside the Common Travel Area. Considers right to reside and habitual residence
Home Office Worker	a Home Office scheme for A8 Nationals who are given a Registration Scheme card to allow them to work for a specified UK employer
Immigration Status Test	used to determine eligibility to Council Tax Support for claimants from outside the Common Travel Area.
Income Support	basic minimum income for individuals or families when the claimant and their partner are not in full-time paid work (i.e. less than 16 hours a week for the claimant and less than 24 hours a week for the partner) and are not available for work.
Jobcentre Plus	used to refer to Jobcentre Plus, social security and Jobcentre offices.
Jobseeker's Allowance (Contribution based)	for unemployed people who have paid sufficient National Insurance contributions. Payable at a flat rate for up to six months. It replaced unemployment benefit. A person may also qualify for JSA (income based)
Jobseeker's Allowance (income based)	for unemployed people who are available for work and whose needs are not met by contribution-based Jobseeker's Allowance. A person may also qualify for contribution-based (JSA (Cont.)).
Legal Officer	A lawyer authorised by the Lord Chancellor or, in Scotland, by the Secretary of State for Scotland, to deal with certain procedural aspects of appeals

Local Service	a convenient point of contact for pensioners who need face-to-face contact with The Pension Service. Designed to work in partnership with LAs and voluntary organisations
Married couple	a man and a woman who are married to each other and are members of the same household
Maternity allowance	A state benefit payable to women who are working but not eligible for Statutory Maternity Pay.
Maternity leave	a period during which a woman is absent from work because she is pregnant or has given birth, 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 III of the Employment Protection (Consolidation) Act 1978.
Net earnings	gross earnings of employed earners less income tax and National Insurance contributions and, where it applies, any contribution towards an occupational or personal pension scheme
Net profit	net profit derived by a self-employed earner from that self-employment
Notional capital	a capital asset which a claimant is treated as possessing even though they do not actually possess that asset.
Occupational pension scheme	a pension scheme provided by an employer. Both employer and employee usually make contributions.
Overseas arrangement	similar to a personal pension but from overseas
Partner	if a claimant is <ul style="list-style-type: none"> <li>• a member of a 'married couple', an 'unmarried couple', a civil partnership or living together as civil partners, the other member of that couple</li> </ul>
Payment	includes part of a payment, rebate or credit
People subject to Immigration Control	people who do not satisfy an Immigration Status Test.
Person affected	a person who is: <ol style="list-style-type: none"> <li>(a) a claimant</li> <li>(b) the Local Council (LA)</li> <li>(c) a person from whom the LA decides that an overpayment of Council Tax Support is recoverable.</li> </ol>
Personal pension scheme	a scheme for people in remunerative work who are not members of a company or occupational pension scheme to make contributions to build up a personal pension.

Prescribed form	<p>A prescribed form is:</p> <ul style="list-style-type: none"> <li>• Wakefield Councils online form,</li> <li>• Wakefield Councils paper form</li> <li>• A request to claim made by telephone to either Wakefield Councils Revenues and Benefits Service or Wakefield Councils Corporate Customer Services.</li> <li>• An electronic DWP notification indicating Universal Credit has been claimed.</li> </ul>
Pro-rata award	a proportional tax credit award
Question of fact	refers to matters of fact rather than, for example, question of law
Right to reside	first stage of the two stage Habitual Residence Test considers claimants right to reside in the Common Travel Area, if they arrived in the UK within two years of claiming Council Tax Support.
Reversionary interest	interest in property only available from a future date, e.g. on the death of the present owner.
Revision	an LA's reappraisal of any decision it has made on a Council Tax Support claim which may be carried out on the LA's own initiative (if following uprating) or in response to representations from the claimant or any other 'person affected' by the ruling.
Self-employed business	business assets used in self-employment, e.g. tools and equipment
Sponsor	someone who undertakes to maintain an immigrant
Statutory Adoption Pay	Are payments made via an employer whilst on adoption leave.
Statutory Maternity Pay	Are payments made via an employer whilst on maternity leave.
Student	anyone attending a course of study at an educational establishment
Sub-tenant	anyone (other than a member of the claimant's 'family', a 'boarder' or another joint occupier) who pays the claimant to live in part of the claimant's accommodation.
Tenant (of a claimant) who	anyone (other than a member of claimant's 'family', a 'boarder' or another joint occupier) who pays or has a liability to pay a claimant is an owner- occupier to live in part of the accommodation
The 1992 Act	means the Local Government Finance Act 1992;

The Council or The Local Authority	means the billing council in relation to whose area a scheme has effect by virtue of paragraph 4(6) of Schedule 1A to the 1992 Act;
Training course	a course of training or instruction provide wholly or partly by or on behalf of a government department or the Secretary of State
Trust Funds	sums of money or property held and administered by one or more persons, as trustees, for the benefit of another.
Universal Credit	Universal Credit is a social security payment that was designed to simplify the benefits system and to incentivise paid work. It is replacing and combining six benefits for working-age people who have a low household income: income-based Employment and Support Allowance, income-based Jobseeker's Allowance, and Income Support; Child Tax Credit and Working Tax Credit; and Housing Benefit.
Unmarried couple	Two adults, regardless of gender who are not married to each other but live together as if they were married.
Volunteer	means a person, who may or may not have a connection with a charitable or voluntary organisation, who carries out, of their own free will, a service for another person (other than a member of their family) or non-profit making organisation. They do so without any legal obligation and neither expect nor receive payment, other than reimbursement of expenses.
Voluntary organisation	means a body that is not a public council or local council and whose activities are not carried out for profit.
War Widow/Widower	person whose spouse died as a result of service or wartime injury
Worker Registration Scheme	scheme for A8 Nationals who are given a registration card to allow them to work for a specified UK employer
Working Tax Credit	Money paid from HMRC when people work and satisfy certain criteria. Working Tax Credit has been replaced by Universal Credit for most people.
Young Individual	is a single person under 25 years of age. Except such a person whose landlord is a registered housing association, or who is under 22 and was previously the subject of a care order or was cared for by an LA.
Young person	someone between the ages of 16 and 19 who is following a course of relevant education i.e. full-time, non-advanced education at a school, college or comparable institution or who is aged between 16 and 18 and registered for training under (but not actively engaged in training)

## Annex 6 – Universal Credit Glossary

Benefit Cap	Benefit Cap is an upper limit on the amount of benefit a household can receive and at least one member of the couple must be working age
Carer Element	Part of Universal Credit, paid if you provide care for at least 35 hours a week for a severely disabled person who receives a disability-related benefit.
Child Care Element	Part of Universal Credit, paid if you need help with child care costs, up to 85% of costs are paid.
Child Element	Part of Universal Credit, paid if you have children. If you have 1 or 2 children, you'll get an extra amount for each child. If you have 3 or more children, you'll get an extra amount for at least 2 children.
Disabled Child Addition	Part of Universal Credit, paid If you have a disabled or severely disabled child.
Hardship Payment	A payment of Universal Credit made when a sanction is being imposed. The hardship payment must be paid back when Universal Credit payments are no longer sanctioned.
Housing Element	Part of Universal Credit, paid if you have housing costs. How much you get depends on your age and circumstances. The payment can cover rent and some service charges.
Limited Capability for Work / Work Related Activity Element	Part of Universal Credit, paid if you have a disability or health condition and meet certain criteria. You must undergo a medical assessment by the DWP.
Minumum Income Floor	If you're gainfully self-employed, Universal Credit payments may be calculated using an assumed level of earnings, called a Minimum Income Floor. It's based on what an employed person on minimum wage would expect to earn in similar circumstances. If you earn more than this, then your Universal Credit amount is based on your actual earnings. If you earn less, the Minimum Income Floor is used to work out how much you can get. You may need to look for additional work to top up your income.
Sanction / Conditionally Sanction	If you do not meet your responsibilities or what you've agreed in your Claimant Commitment, Universal Credit payments could be stopped or reduced. This is called a sanction. There are different levels of sanctions and they're decided based on what you did and how often.
Standard Allowance	Part of Universal Credit, paid to everyone to cover living costs. The amount varies depending on age and whether or not you live with a partner.

Universal Credit Bereavement Run On	If a partner, a child or a person for whom the applicant was a carer passes away, the Universal Credit award is protected for 3 months . Protection will be for the assessment period in which the partner/child/person for whom the applicant was a carer passes away and for the next two subsequent assessment periods
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