

## SCHEDULES

### SCHEDULE 9

Section 103.

#### SOCIAL SECURITY: COUNCIL TAX BENEFIT

##### *Social Security Contributions and Benefits Act 1992 (c. 4)*

- 1 (1) In subsection (1) of section 123 of the Social Security Contributions and Benefits Act 1992 (income-related benefits), for paragraph (e) there shall be substituted the following paragraph—  
“(e) council tax benefit.”
- (2) For subsections (4) to (6) of that section there shall be substituted the following subsection—  
“(4) Each billing or levying authority—  
(a) shall take such steps as appear to it appropriate for the purpose of securing that any person who may be entitled to council tax benefit in respect of council tax payable to the authority becomes aware that he may be entitled to it; and  
(b) shall make copies of the council tax benefit scheme, with any modifications adopted by it under the Administration Act, available for public inspection at its principal office at all reasonable hours without payment.”
- 2 In subsection (2)(a) of section 129 of that Act (disability working allowance), for the words “community charge benefit” there shall be substituted the words “council tax benefit”.
- 3 In subsection (2) of section 130 of that Act (housing benefit), for the words from “mortgage payments” to the end there shall be substituted the following paragraphs—  
“(a) payments to a billing or levying authority in respect of council tax; or  
(b) mortgage payments, or, in relation to Scotland, payments under heritable securities.”
- 4 For section 131 of that Act there shall be substituted the following section—

##### *“Council tax benefit*

#### **131 Council tax benefit**

- (1) A person is entitled to council tax benefit in respect of a particular day falling after 31st March 1993 if the following are fulfilled, namely, the condition set out in subsection (3) below and either—  
(a) each of the two conditions set out in subsections (4) and (5) below; or  
(b) the condition set out in subsection (6) below.

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- (2) Council tax benefit—
- (a) shall not be allowed to a person in respect of any day falling before the day on which his entitlement is to be regarded as commencing for that purpose by virtue of paragraph (1) of section 6(1) of the Administration Act; but
  - (b) may be allowed to him in respect of not more than 6 days immediately following the day on which his period of entitlement would otherwise come to an end, if his entitlement is to be regarded by virtue of that paragraph as not having ended for that purpose.
- (3) The main condition for the purposes of subsection (1) above is that the person concerned—
- (a) is for the day liable to pay council tax in respect of a dwelling of which he is a resident; and
  - (b) is not a prescribed person or a person of a prescribed class.
- (4) The first condition for the purposes of subsection (1)(a) above is that there is an appropriate maximum council tax benefit in the case of the person concerned.
- (5) The second condition for the purposes of subsection (1)(a) above is that—
- (a) the day falls within a week in respect of which the person concerned has no income;
  - (b) the day falls within a week in respect of which his income does not exceed the applicable amount; or
  - (c) neither paragraph (a) nor paragraph (b) above is fulfilled in his case but amount A exceeds amount B where—
    - (i) amount A is the appropriate maximum council tax benefit in his case; and
    - (ii) amount B is a prescribed percentage of the difference between his income in respect of the week in which the day falls and the applicable amount.
- (6) The condition for the purposes of subsection (1)(b) above is that—
- (a) no other resident of the dwelling is liable to pay rent to the person concerned in respect of the dwelling; and
  - (b) there is an alternative maximum council tax benefit in the case of that person which is derived from the income or aggregate incomes of one or more residents to whom this subsection applies.
- (7) Subsection (6) above applies to any other resident of the dwelling who—
- (a) is not a person who, in accordance with Schedule 1 to the Local Government Finance Act 1992, falls to be disregarded for the purposes of discount; and
  - (b) is not a prescribed person or a person of a prescribed class.
- (8) Subject to subsection (9) below, where a person is entitled to council tax benefit in respect of a day, the amount to which he is entitled shall be—
- (a) if subsection (5)(a) or (b) above applies, the amount which is the appropriate maximum council tax benefit in his case;

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- (b) if subsection (5)(c) above applies, the amount found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given by that subsection; and
    - (c) if subsection (6) above applies, the amount which is the alternative maximum council tax benefit in his case.
  - (9) Where a person is entitled to council tax benefit in respect of a day, and both subsection (5) and subsection (6) above apply, the amount to which he is entitled shall be whichever is the greater of—
    - (a) the amount given by paragraph (a) or, as the case may be, paragraph (b) of subsection (8) above; and
    - (b) the amount given by paragraph (c) of that subsection.
  - (10) Regulations shall prescribe the manner in which—
    - (a) the appropriate maximum council tax benefit;
    - (b) the alternative maximum council tax benefit;are to be determined in any case.
  - (11) In this section “dwelling” and “resident” have the same meanings as in Part I or II of the Local Government Finance Act 1992.”
- 5 (1) In subsection (1) of section 132 of that Act (couples), for the words “a community charge benefit” there shall be substituted the words “council tax benefit”.
- (2) In subsection (5) of that section, for the words “and the appropriate maximum community charge benefit” there shall be substituted the words “the appropriate maximum council tax benefit and the alternative maximum council tax benefit”.
- (3) In subsection (7) of that section, for the word “first”, in both places where it occurs, there shall be substituted the word “main”.
- (4) In subsection (9) of that section, for paragraph (b) there shall be substituted the following paragraph—  
“(b) references to the main condition are references to the condition mentioned in section 131(3) above.”
- 6 In subsection (3) of section 133 of that Act (polygamous marriages), for the words “a community charge benefit” there shall be substituted the words “council tax benefit”.
- 7 Subsection (3) of section 134 (exclusion of benefit) of that Act shall cease to have effect.
- 8 In subsection (5) of section 135 (the applicable amount) of that Act, for the words “any community charge benefit” there shall be substituted the words “council tax benefit”.
- 9 In subsection (1) of section 137 (interpretation of Part VII) of that Act—
  - (a) for the definition of “charging authority” there shall be substituted the following definition—  
““billing authority” has the same meaning as in Part I of the Local Government Finance Act 1992;”;
  - (b) the definitions of “contribution period”, “the 1987 Act” and “the 1988 Act” shall cease to have effect;

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(c) for the definition of “levying authority” there shall be substituted the following definition—

““levying authority” has the same meaning as in Part II of the Local Government Finance Act 1992;” and

(d) in the definition of “week”, for the words “community charge benefits” there shall be substituted the words “council tax benefit”.

10 In subsection (6) of section 175 of that Act (regulations, orders and schemes), for the words “community charge benefits” there shall be substituted the words “council tax benefit”.

11 A statutory instrument containing (alone or with other provisions) regulations relating to council tax benefit and made by virtue of section 123 or sections 131 to 137 of that Act shall not be made before 1st April 1993 unless a draft of the instrument has been laid before and has been approved by a resolution of each House of Parliament.

*Social Security Administration Act 1992 (c. 5)*

12 (1) In subsection (1) of section 6 of the Social Security Administration Act 1992 (regulations about community charge benefits administration)—

(a) for the words “any community charge benefit” there shall be substituted the words “council tax benefit”;

(b) in paragraph (d), the words “or a consequential reduction” shall cease to have effect; and

(c) in paragraphs (j), (n), (o), (r), (s) and (t), the words “or consequential reduction”, in each place where they occur, shall cease to have effect.

(2) In subsection (2) of that section, for the words from “provision” to “shall not apply” there shall be substituted the words “provision in relation to council tax benefit that prescribed provisions shall apply instead of prescribed provisions of Part I or II of the Local Government Finance Act 1992, or that prescribed provisions of either of those Parts shall not apply”.

(3) For subsection (3) of that section there shall be substituted the following subsection—

“(3) References in subsection (2) above to either of the Parts there mentioned include references to regulations made under the Part concerned”.

13 In subsection (3) of section 7 of that Act (relationship between community charge benefits and other benefits), for the words “any community charge benefit” there shall be substituted the words “council tax benefit”.

14 (1) In subsection (1) of section 63 of that Act (adjudication), for paragraphs (b) and (c) there shall be substituted the following paragraph—

“(b) council tax benefit.”.

(2) In subsection (3) of that section, for the words “community charge benefits” there shall be substituted the words “council tax benefit”.

15 (1) In subsection (1) of section 76 of that Act (excess benefits), for the words “charging authority” there shall be substituted the words “billing authority” and for the words “a community charge benefit” there shall be substituted the words “council tax benefit”.

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- (2) In subsection (2) of that section, the words “As regards any case where the benefit is in respect of a personal community charge” shall cease to have effect.
- (3) In subsection (3) of that section, for the words “the charge concerned” there shall be substituted the words “council tax”.
- (4) Subsections (4), (5) and (7) of that section shall cease to have effect.
- 16 (1) In subsection (1) of section 77 of that Act (shortfall in benefits), for the words “charging authority” there shall be substituted the words “billing authority” and for the words “a community charge benefit” there shall be substituted the words “council tax benefit”.
- (2) Subsections (2) and (3) of that section shall cease to have effect.
- 17 (1) In subsection (2) of section 116 of that Act (legal proceedings), for the words “community charge benefits”, in both places where they occur, there shall be substituted the words “council tax benefit”.
- (2) In subsection (5) of that section, for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- 18 (1) In subsection (1) of section 128 of that Act (information for purposes of community charge benefits), for the words “charging authorities” there shall be substituted the words “billing authorities” and for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (2) In subsection (2) of that section, for the words “Charging authorities” there shall be substituted the words “Billing authorities” and for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (3) In subsection (3) of that section—
- (a) for the words “charging authority” there shall be substituted the words “billing authority”;
- (b) for the words “community charge benefits”, in both places where they occur, there shall be substituted the words “council tax benefit”; and
- (c) for the words “community charge benefit subsidy” there shall be substituted the words “council tax benefit subsidy”.
- 19 (1) For subsections (1) and (2) of section 138 of that Act (nature of benefits) there shall be substituted the following subsection—
- “(1) Regulations shall provide that where a person is entitled to council tax benefit in respect of council tax payable to a billing authority or levying authority the benefit shall take such of the following forms as is prescribed in the case of the person—
- (a) a payment or payments by the authority to the person;
- (b) a reduction in the amount the person is or becomes liable to pay to the authority in respect of the tax for the relevant or any subsequent financial year;
- (c) both such payment or payments and such reduction.”
- (2) Subsections (3) and (4) of that section shall cease to have effect.

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- (3) In subsection (5) of that section, for the words “subsections (1) and (2)” there shall be substituted the words “subsection (1)” and for the words “chargeable financial year”, in both places where they occur, there shall be substituted the words “financial year”.
- (4) Subsections (6) to (8) of that section shall cease to have effect.
- (5) In subsection (9) of that section, the words “or (2) or (3)” shall cease to have effect and for the words “the 1987 Act or the 1988 Act” there shall be substituted the words “Part I or II of the Local Government Finance Act 1992”.
- 20 (1) In subsection (1) of section 139 of that Act (arrangements for community charge benefits), for the words “Any community charge benefit” there shall be substituted the words “Council tax benefit” and for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme”.
- (2) For subsections (2) and (3) of that section there shall be substituted the following subsection—
- “(2) For the purposes of this section the appropriate authority is the billing authority or levying authority which levied the council tax as regards which a person is entitled to the benefit.”
- (3) In subsection (4) of that section, for the words “Charging authorities” there shall be substituted the words “Billing authorities” and for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (4) In subsection (5) of that section, for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (5) In subsection (6) of that section, for the words “charging authority” there shall be substituted the words “billing authority” and for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme”.
- (6) In subsection (7) of that section, for the word “benefits”, in both places where it occurs, there shall be substituted the word “benefit”.
- (7) In subsection (9) of that section—
- (a) for the words “community charge benefit scheme” there shall be substituted the words “council tax benefit scheme”;
  - (b) for the words “community charge benefits” there shall be substituted the words “council tax benefit”; and
  - (c) for the word “benefits”, in the second and third places where it occurs, there shall be substituted the word “benefit”.
- (8) In subsection (10) of that section, for the word “benefits” there shall be substituted the word “benefit”.
- 21 (1) In subsection (1) of section 140 of that Act (community charge benefit finance), for the words “community charge benefit subsidy” there shall be substituted the words “council tax benefit subsidy” and for the words “charging authority” there shall be substituted the words “billing authority”.
- (2) In subsection (2) of that section, for the words “community charge benefit subsidy to be paid to a charging authority” there shall be substituted the words “council tax benefit subsidy to be paid to a billing authority”.

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- (3) In subsection (3) of that section, for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (4) In subsection (4) of that section, for the words “to a charging or levying authority by way of community charge benefit subsidy” there shall be substituted the words “to a billing or levying authority by way of council tax benefit subsidy”.
- (5) In subsection (5) of that section, for the words “community charge benefit subsidy” there shall be substituted the words “council tax benefit subsidy” and for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (6) In subsection (6) of that section, for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- (7) In subsection (7) of that section, for the words “charging authority” there shall be substituted the words “billing authority”.
- 22 In subsection (2)(d) of section 163 of that Act (general financial arrangements), for the words “community charge benefit subsidy” there shall be substituted the words “council tax benefit subsidy”.
- 23 In subsection (1) of section 176 of that Act (consultation with representative organisations), for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- 24 In subsection (7) of section 189 of that Act (regulations and orders: general), for the words “community charge benefits” there shall be substituted the words “council tax benefit”.
- 25 In section 191 of that Act (interpretation: general)—
- (a) for the definitions of “chargeable financial year” and “charging authority” there shall be substituted the following definition—
- ““billing authority” has the same meaning as in Part I of the Local Government Finance Act 1992;”;
- (b) after the definition of “dwelling” there shall be inserted the following definition—
- ““financial year” has the same meaning as in the Local Government Finance Act 1992;”;
- (c) in the definition of “income-related benefit”, for paragraph (e) there shall be substituted the following paragraph—
- “(e) council tax benefit.”; and
- (d) for the definition of “levying authority” there shall be substituted the following definition—
- ““levying authority” has the same meaning as in Part II of the Local Government Finance Act 1992;”.
- 26 A statutory instrument containing (alone or with other provisions) regulations or an order relating to council tax benefit and made by virtue of section 6, 7, 63, 76, 77, 128, 138 or 139 of that Act shall not be made before 1st April 1993 unless a draft of the instrument has been laid before and has been approved by a resolution of each House of Parliament.