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WELSH STATUTORY INSTRUMENTS

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**2017 No. 46**

**The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2017**

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

3. In Schedule 1 (determining eligibility for a reduction: pensioners)—
- (a) in paragraph 3 (non-dependant deductions: pensioners)—
    - (i) in sub-paragraph (1)(a) for “£12.25” substitute “£12.70”;
    - (ii) in sub-paragraph (1)(b) for “£4.05” substitute “£4.20”;
    - (iii) in sub-paragraph (2)(a) of the Welsh language version for “£195.00” substitute “£200.00”;
    - (iv) in sub-paragraph (2)(a) of the English language version for “£194.00” substitute “£200.00”;
    - (v) in sub-paragraph (2)(b) of the Welsh language version for “£195.00”, “£338.00” and “£8.10” substitute “£200.00”, “£346.00” and “£8.40” respectively;
    - (vi) in sub-paragraph (2)(b) of the English language version for “£194.00”, “£338.00” and “£8.10” substitute “£200.00”, “£346.00” and “£8.40” respectively;
    - (vii) in sub-paragraph (2)(c) for “£338.00”, “£420.00” and “£10.25” substitute “£346.00”, “£430.00” and “£10.60” respectively;
  - (b) in paragraph 11 (calculation of weekly income: pensioners)—
    - (i) in sub-paragraph (1) for “sub-paragraph (2) or (4)” substitute “sub-paragraph (2), (3A), (4A) or (5)”;
    - (ii) after sub-paragraph (3) insert—

“(3A) Income calculated pursuant to sub-paragraphs (2) and (3) must be taken into account—

      - (a) in the case of an application, on the date on which the application was made or treated as made, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week;
      - (b) in the case of an application or a reduction under a scheme where the applicant commences employment, the first day of the reduction week following the date the applicant commences that employment, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week; or
      - (c) in the case of an application or a reduction under a scheme where the applicant’s average weekly earnings from employment change, the first day of the reduction week following the date the applicant’s earnings from employment change so as to require recalculation under this paragraph,

and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week.”;

(iii) after sub-paragraph (4) insert—

“(4A) An applicant’s earnings from employment as an employed earner not calculated pursuant to sub-paragraphs (2) and (3) must be taken into account—

- (a) in the case of an application, on the date on which the application was made or treated as made, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week;
- (b) in the case of an application or a reduction under a scheme where the applicant commences employment, the first day of the reduction week following the date the applicant commences that employment, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week; or
- (c) in the case of an application or a reduction under a scheme where the applicant’s average weekly earnings from employment change, the first day of the reduction week following the date of the change, and the beginning of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week.”;

(c) in paragraph 13(5)(a) (calculation of net earnings of employed earners: pensioners)—

(i) for “personal relief to which the applicant is entitled under section 35, 36 or 37” substitute “personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3”;

(ii) omit “(personal allowances)”;

(iii) for “relief” in the second place it occurs substitute “reliefs”;

(d) in paragraph 22(b) (disregard of changes in tax, contributions etc) for “relief” substitute “reliefs under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007(1)”;

(e) in paragraph 24(1)(b) (calculation of deduction of tax and contributions of self-employed earners) for “personal relief to which the applicant is entitled under section 35, 36 or 37” substitute “personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3”.