



BRENT COUNCIL

PROPOSED LOCAL COUNCIL TAX SUPPORT SCHEME

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Glossary of Terms

Applicable Amount

Means the combination of allowances and premiums used to determine a claimant's basic living needs and against which their income is compared for the purposes of the means test performed.

CTB

Means Council Tax Benefit, (i.e. the existing national scheme)

CTS

Means Council Tax Support, (i.e. the Council's proposed local scheme)

Excess Income

Means the amount by which a claimant's weekly income exceeds their applicable amount.

Non Dependant

A non-dependant is a person who is living with the claimant but who is not dependent upon them, and not living in their home on a commercial basis, (i.e. as a joint tenant or sub tenant). Non-dependants generally include an adult son or daughter, a mother or father, friend, etc of the claimant.

1.0 Introduction

In April 2013, Council Tax Benefit, the current means of helping people on low incomes meet their Council Tax obligations, will be replaced by a new localised support scheme defined by each Council.

The Government has stated that pensioners will be protected from the effects of the local schemes by a national framework of rules and eligibility. Working age claimants not being the subject of national rules and eligibility shall however be subject to the provisions of the locally defined scheme and not a national framework.

This document sets out the Council's proposed scheme and should be read in conjunction with the consultation questionnaire seeking comments and views on the proposed arrangements.

The proposals may be subject to change for example in response to findings from the consultation process and any statutory provisions made that take precedence over the scheme proposals.

However, the final scheme shall be subject to approval by the Council no later than 31st January 2013.

The Council is required to publish details of its proposed draft scheme and some of the contents of this document are by its very nature, technical in detail. However, we will be providing examples of how the proposals may affect entitlement in comparison to the existing Council Tax Benefit scheme on our web page at www.brent.gov.uk/localcounciltaxsupport as well as responses to frequently asked questions received.

2.0 Prescribed Requirements

The government's prescribed requirements regulations will ensure that local Council Tax Support (CTS) schemes operated by Local Authorities contain any requirements prescribed by the Secretary of State. Currently, the following requirements are to be prescribed by the Secretary of State and will therefore apply to the Council's local CTS scheme and affect both working age and non-working age claims alike.

2.1 Persons from Abroad

The government intends to apply the same restrictions as exist under the Council Tax Benefit scheme to exclude foreign nationals with limited immigration status and non-economically active EEA individuals who are not exercising EU treaty rights from receiving Council Tax reductions. The prescribed requirements relating to immigration status will mean that individuals subject to immigration control under Section 115 of the

Immigration and Asylum Act 1999 and non-economically active EEA nationals who fall into various categories to be set out in regulations, will not benefit from council tax reductions. New provisions will replicate those in existing council tax benefit Regulation 7 in Statutory Instrument 2006 / 215 and 2006 / 216.

2.2 Refugees

Those persons that have recognised refugee status humanitarian protection, discretionary leave or exceptional leave to remain in the country outside of the immigration rules and who are exempt from the habitual residence test will be entitled to apply for Council Tax Support as long as their status has not been revoked.

2.3 Permitting a person to act for another person

Current arrangements for a person to act on behalf of another will continue. For example, where a person has been granted a power of attorney for a Council Tax Payer or in cases where a couple wishes to make an application.

Pension Age Claimants

3.0 Classes of persons who are entitled to a reduction under the scheme

There will be three main classes under the prescribed pension credit age scheme, for each of which there will be a number of qualifying criteria. In all cases individuals must not be of a prescribed class exempted from support defined within statute, such as a person from abroad with limited leave to remain as outlined in the “prescribed requirements” section above. The three classes concerned are outlined below:

Class 1

The individual must:

- have attained the qualifying age for state pension credit,
- not be someone with a partner of working age in receipt of Income Support, income based Jobseeker’s Allowance or income based employment and support allowance,
- be liable to pay Council Tax in respect of a dwelling in which they are resident
- be somebody in respect of whom a maximum council tax reduction amount can be calculated,
- not have capital savings above £16,000,
- be a person in respect of whom a day in which s/he is liable to pay Council Tax falls within a week in respect of which the person’s income is less than their applicable amount (as defined in regulations),
- have applied for the scheme.

Class 2

The individual must:

- have attained the qualifying age for state pension credit,
- not be someone with a partner of working age in receipt of Income Support, income based Jobseeker’s Allowance or income based employment and support allowance,
- be liable to pay Council Tax in respect of a dwelling in which they are resident
- be somebody in respect of whom a maximum council tax reduction amount can be calculated,
- not have capital savings above £16,000,
- be a person in respect of whom a day in which s/he is liable to pay Council Tax falls within a week in respect of which the person’s income is less than their applicable amount (as defined in regulations),
- have applied for the scheme,

- be a person for whom class 1 is not fulfilled, but amount A exceeds amount B, where amount A is the appropriate maximum council tax liability in their case and amount B is a prescribed percentage (20%) of the difference between their income in respect of the week in which the day falls and the appropriate applicable amount in their case (both as defined in regulations).

Class 3

The individual must:

- have attained the qualifying age for state pension credit,
- not be someone with a partner of working age in receipt of Income Support, income based Jobseeker's Allowance or income based employment and support allowance,
- be liable to pay Council Tax in respect of a dwelling in which they are resident
- be somebody in respect of whom a maximum council tax reduction amount can be calculated,
- have applied for a scheme,
- be somebody who has at least one second adult living with them who is not their partner, not somebody who pays rent, and who is on a prescribed low wage and / or prescribed benefit, as set out in regulations.

4.0 The reduction to which persons in each class are to be entitled (and different reductions may be set out for different classes)

4.1 Class 1 Reduction

If an individual matches the criteria in Class 1, including that income is less than their applicable amount (as set out in regulations) in their case, that person qualifies for 100% reduction on their Council Tax liability.

Regulations will set out that an individual in receipt of state pension credit guarantee credit from the Department for Work and Pensions (Pensions Service) will have their income and capital counted as zero. This means that the individual's income will automatically be less than their applicable amount and they will qualify for 100% reduction of their council tax liability.

Where a person has been awarded only the savings credit element of state pension credit, regulations will define the way in which this is to be treated for the purposes of the Council Tax Support scheme.

4.2 Class 2 Reduction

If an individual matches the criteria in Class 2, it will mean that their income is greater than their living allowance / applicable amount (both as defined in

regulations). Twenty per cent of the difference between the two will be subtracted from this individual's council tax liability.

4.3 Class 3 Reduction

Under the existing national Council Tax Benefit scheme, the class 3 reduction is known as second adult rebate. This may be awarded in respect of a second adult sharing the household who would normally be expected to contribute towards the council tax bill but who cannot afford to do so based on their low income as indicated by prescribed low wages bands or prescribed working-age benefit indicators.

This reduction will equate to the existing second adult rebate and may be awarded at 25%, 15% or 7.5% of the council tax liability, depending upon individual circumstances.

4.4 Non Dependent Deductions

Once a reduction amount is calculated, it will continue to be subject to a downward adjustment to take into account non-dependent adults that normally reside in the dwelling who would be expected to contribute to Council Tax. Deductions for such non-dependent adults will be calculated in the same way as under Statutory Instrument 2006 / 216 Regulation 42 with differing prescribed amounts being deducted according to individual circumstances, and with the same exceptions applying.

4.5 Determination of Class and Award

Determination of the class an individual is put into and the reduction they will receive will continue to be determined in two ways:

1. In respect of Class 1 and Class 2, through means testing which will continue according to the same rules and criteria and
2. Through application of rules for calculation of Class 3 currently known under Council Tax Benefit as the alternative maximum council tax benefit calculation under Statutory Instrument 2006 / 216 Regulation 46.

4.6 Means Test for Class 1 and Class 2

The means test will be defined within regulations and aligned with existing regulations for council tax benefit for those of state pension credit age.

The means test is based upon a comparison of income defined in regulations and a deemed living allowance also defined in regulations. The way in which these elements will be defined and evaluated for the pension credit age scheme is set out below.

4.7 Living Allowance (Applicable Amount)

The individual's living allowance or applicable amount will be made up of four elements. These will be:

1. A personal allowance in respect of the applicant,
2. An amount in respect of any child or young person who is part of their family,
3. A family premium element (where the applicant is part of a family of which at least one member is a child or young person), and
4. Any premium amount set out in regulations that is applicable to the individual.

The elements and calculation methodology for the applicable amount will be as set out in Statutory Instrument 2006 / 216 Regulation 12 and Schedule 1 or as otherwise may be provided for within statute.

4.8 Calculation of Income and Capital

Income and capital will be calculated for a person who has reached the qualifying age for state pension credit in line with current provisions under Statutory Instrument 2006 / 216 Regulations 13 to 39. The income and capital of a claimant's partner or partners in the case of a polygamous marriage will continue to be treated as income of the claimant.

Income or capital of any child or young person will not be treated as income or capital of the claimant. The regulations will allow for the Council to treat the income or capital of a non-dependent as if it were the income or capital of the applicant in a case where it appears to the Council that the two have entered into arrangements to take advantage of the system with the same exception to this rule for those on income-related jobseekers allowance and income-related employment and support allowance.

4.9 Income and capital for those on state pension credit

There will be special treatment of income and capital for those in receipt of state pension credit.

For those in receipt of the guarantee credit element of state pension credit, the whole of their income and capital will be disregarded meaning that they will automatically qualify under Class 1 for a 100% council tax reduction.

For those in receipt of the savings credit element of state pension credit, the Council will be able to use the Department for Work and Pensions' Pension Service's assessment of the income and capital of the individual, and adjust this to take into account income from this benefit and any other relevant requirements (as set out currently in Statutory Instrument 2006 / 216,

Regulation 17).

4.10 Calculation of income where a person is not in receipt of state pension credit

For those who have reached the qualifying age for state pension credit, but are not in receipt of this benefit themselves, provisions relating to income, its calculation on a weekly basis, what is to be regarded as income and what is to be disregarded as income will replicate the operation of council tax benefit under Statutory Instrument 2006 / 216 Regulations 19 to 39. In particular, earnings of employed earners and earnings of self-employed earners will be taken into account as set out in Statutory Instrument 2006 / 216.

The council tax benefit regulations also list a number of elements and amounts which should not be taken into account in the calculation of earnings.

Amounts to be disregarded in this way from a claimant's weekly earnings are set out in Statutory Instrument 2006 / 216 Schedule 2 of the council tax benefit regulations, and such provision will also be included in the new prescribed regulations for those who have attained the eligible age for state pension credit.

Amounts to be disregarded in terms of income other than earnings under council tax benefit for those who have reached eligible age for state pension-credit are set out in Statutory Instrument 2006 / 216 Schedule 3, and these disregards of income will also be recreated under the new regulations. Treatment of other income (in relation to which the applicant has a right) will be calculated according to the same rules as under Statutory Instrument 2006 / 216 Regulations 31 to 32.

4.11 Income and wider welfare changes

In relation to income, wider welfare changes mean new working age benefits will be introduced to replace some of the existing working age benefits mentioned in Statutory Instrument 2006 / 216.

Despite these changes being mainly to working-age benefits, they may have relevance for individuals living with a person of pension-credit age and consequently, it may be taken into consideration in the assessment.

New applicants will be migrated onto these benefits over time, so both benefits will co-exist for a number of years (for example, the Universal Credit migration will take place over five years). Where such benefits are mentioned in these regulations, an equivalent approach for an individual on the new benefit will be identified and agreed with the Department for Work and Pensions. Draft regulations will mark the points where such arrangements will

need to be set out. These changes will be formalised in regulations to be laid before Parliament.

5.0 Calculation of capital

5.1 Calculation of capital where a person is not in receipt of state pension credit

Provisions relating to capital – for example, the capital savings limit of £16,000 (after which individuals will not be eligible for council tax reductions) what is to be regarded as capital; what is to be disregarded as capital and other capital calculations, will operate in the same way as existing SI 2006 / 216 Regulations 33 to 39. Amounts to be disregarded as capital will be set out under provisions replicating existing Statutory Instrument 2006 / 216 Schedule 4.

5.2 Notional capital

Regulations will continue to stipulate that individuals will be treated as possessing capital of which they have deprived themselves for the purposes of securing council tax reductions.

The notional capital will continue on the same basis, for example, disregarding the value of any holding in a company where the applicant is the sole owner or partner (or where they hold an analogous position), but will include an amount of capital equal to the value (or their share of the value of) the capital of such a company. This notional capital (which the individual is treated as in possession of) will be reduced over time as set out in regulations, to reflect payment of additional council tax liabilities incurred.

5.3 Tariff income on capital

Once an amount of capital is calculated, net of any amounts to be disregarded, this will be treated as if it is income of £1 for every £500 (or part of £500) in excess of £10,000. This amount of tariff income will be added to the initial income calculation to give a total income amount.

5.4 Calculation of Reduction

Once the total income amount has been calculated, it will be compared with the living allowance / applicable amount, to determine whether the individual falls into Class 1 (income less than applicable amount) or Class 2 (income greater than applicable amount).

Persons in Class 1 will receive 100% council tax reduction against their council tax liability. (This liability will be net of any council tax discounts under the Local Government Finance Act 1992 and non-dependent deductions under the regulations for persons of pension credit eligible age).

Persons in Class 2 will receive a reduction equivalent to 20% of the difference between their income and applicable amount on their net council tax liability.

Where a person of pension credit age is jointly liable for council tax with a second adult who is not their partner and does not pay rent in respect of the dwelling, they may fall under Class 3, where conditions to be set out in regulations corresponding to Statutory Instrument 2006 / 216 Schedule 6 are met.

The table below sets out the possible reductions for this class on maximum daily council tax liability (after discounts, and with reductions varying according to individual circumstances). The alternative maximum council tax reduction is calculated in relation to the income and circumstances of the second adult – the applicant's income and capital is not taken into account.

Second adult	Alternative maximum council tax reduction (net of discounts) due in respect of a day
a) The second adult (or all second adults) are in receipt of income support, income-related employment and support allowance, state pension credit or income-based jobseeker's allowance.	a) 25%
b) Where the gross income or aggregate gross income of any second adult(s) – disregarding any income support - is: b)(i) less than £177.00 per week; b)(ii) not less than £177.00 but less than £231.00 per week.	b)(i) 15% b)(ii) 7.5%
c) If the dwelling is occupied by a second adult/adults on state pension-credit, income-related jobseeker's allowance, income-related employment and support allowance or income support, living with a full-time student(s).	c) 100%

If it appears to the Council that the claimant is entitled to both a means-tested

council tax reduction and a second adult rebate (“alternative maximum council tax benefit”) , a comparison of the two reductions will be made. The claimant will then be awarded the greater reduction of the two.

6.0 Extended payments

Prescribed regulations for all schemes will set out that an individual who is:

- (i) approaching pension credit eligible age, *and* who is
- (ii) in receipt of a local council tax reduction and not in receipt of working age benefits (income support, income-related jobseeker’s allowance, income related employment and support allowance), *or*
- (iii) whose partner has claimed state pension credit, will continue to receive an extended payment of their localised council tax reduction for a prescribed period of four weeks, whilst they or their partner apply for the state pension credit eligible age scheme.

The pension-credit eligible age regulations will state that from the point at which the person already in receipt of a council tax reduction reaches the eligible age for pension credit they will, for the prescribed extended payment period of four weeks, be entitled to whatever award is greater – the local working age scheme award or the award under the scheme for those of state pension credit eligible age.

6.1 Extended payments – qualifying contributory benefits – i.e. (i) severe disablement allowance; (ii) incapacity benefit; (iii) contributory employment and support allowance

Regulations will set out that a person in receipt of one of the above benefits, who ceases to receive that benefit because they have returned to work, increased their earnings or increased their hours (and where that improvement in their situation is expected to last five weeks or more), will continue to receive a council tax reduction calculated as if they were still in receipt of these benefits for four weeks (where the resulting reduction amount is greater than the reduction amount taking into account their loss of these benefits).

If a pension credit age person moves to the area of a new Local Authority in the period from the Monday following the move to the point where entitlement to the qualifying benefit ceases (when the extended payment rule applies), the first billing authority will pay the second billing authority or the individual their reduction amount for the extended payment period.

If the person applies for a council tax reduction in the second Local Authority, the second authority will net off the reduction amount received from the first authority. Any balance of reduction award will be paid to the claimant (and the

full amount will be paid to the claimant if there is no council tax liability in the second local authority). After the extended payment period ends, the first local authority's liability in relation to extended payments will cease and the new authority's reduction will apply.

7.0 Applications

Prescribed requirements for those of pension credit age will continue to provide that the date of the original application will apply where individuals need amend a properly completed application. If the Council chooses to accept amendments over the phone, it will have to confirm these with the applicant.

The Council will also be able to accept withdrawal of applications (where it has not yet made a decision). This will have effect on the same day any notice of withdrawal is received by the Council.

Provision will also be made for the use of electronic forms, where the Council provides this option.

8.0 Entitlement

Entitlement to pension-credit eligible age council tax reduction will begin on the first day of the first week after the application is made.

In terms of back-dating, regulations will set out that people of pension-credit eligible age will be able to back-date their applications by three months, provided they were entitled to pension-credit age reduction at the start of the three month back-dated period.

Applicants will be able to notify the relevant billing authority of their intent to apply for a reduction, which can then be treated as the date of the application or, where appropriate, the basis for determining the date of entitlement, provided the applicant submits a completed application in the manner prescribed. These arrangements will include any advance applications made for council tax reduction support.

9.0 Decisions

The scheme regulations for persons who have attained the qualifying age for state pension credit will require the Council to notify the applicant in writing of its decision within 14 days from the date that all relevant information and evidence relating to the application has been received by the billing authority, and will include information on how an appeal to the council tax bill can be made by the applicant.

10.0 Changes of circumstance

It is envisaged that changes of circumstances for Council Tax Support may follow existing Council Tax Regulations (as amended if applicable). The government is currently considering how this may interact with the proposed amendment to the Local Government Finance Bill concerning the regulatory powers relating to the investigation and prosecution of fraud.

Regulations will set out the dates from which various prescribed changes of circumstance are to take effect. In particular, regulations will set out the dates from which changes of circumstance in relation to awards of state pension credit will be taken into account, replicating Statutory Instrument 2006 / 216, Regulations 48 to 51.

Regulations will prescribe that applicants will have one month to provide additional information and evidence when requested by the Council. The Council, under local discretion, may allow more time if it sees fit.

11.0 Time and manner of granting relief and recoveries / over-payments

Matters relating to the time and manner of granting relief, persons paid and dealing with over and under-payments will be regulated for in the prescribed scheme for those of pension credit age in the same way as they currently are under council tax benefit to allow for consistency of treatment.

This will include payments to next of kin where a person in receipt of a council tax reduction dies, allowing the billing authority to make payment of the reduction amount to their personal representative or next of kin.

Where the Council Tax Payer is entitled to an increase or decrease in their reductions following a reported change of circumstance, the Council can issue an amended Council Tax bill taking into account the increase or decrease in liability.

12.0 Department for Work and Pensions changes to State Pension Credit Age

The Department for Work and Pensions is intending to make changes to the way in which new applicants comprising couples of mixed age (i.e. where one member of the couple has attained state pension credit qualifying age and one has not) are treated for new applications. Currently, such couples would generally be treated under pension credit age regulations apart from a few exceptions.

It is anticipated that this new measure to be implemented by the Department for Work and Pensions at some point in the next two years will apply to *new* pension credit applications only. It is likely to mean that in future (from the point of change and for new applicants only) that it will not be possible for a

couple to claim pension credit until both members have reached the qualifying age. It is anticipated that such couples will have access to Universal Credit though if they meet all the other eligibility criteria.

The government proposes to align this change for new applicants to local Council Tax Support schemes on the same basis once it takes effect, so that Councils do not find themselves defining an individual in a mixed age couple differently from the way they are defined by the Department for Work and Pensions. It is the Government's intention that mixed age couples already applying for or receiving a pension-credit age council tax reduction at the point of change (whether or not they are also receiving pension credit), will retain pension-credit age council tax reduction whilst their entitlement continues.

Working – Age Claimants Local CTS Scheme

13.0 Introduction

The amount of support will be based upon individual circumstances and changes of circumstances will also be taken into account.

As well as the three classes of entitled persons under the prescribed pension-credit age scheme, there will be four main working age classes for each of which there will be a number of qualifying criteria.

In all cases individuals must not be of a prescribed class exempted from support, such as a person from abroad with limited leave to remain as outlined previously in this document.

In the case of classes 1 and 2 below, the amount of a claimant's maximum Council Tax Support in respect of a day for which they are liable to pay council tax, shall be 80 per cent of the amount A / B where:

- A is the amount set by the Council as the council tax for the relevant financial year in respect of the dwelling in which they are a resident and for which they are liable, subject to any discount which may be appropriate to that dwelling under the Local Government Finance 1992 Act; and,
- B is the number of days in that financial year,
- less any deductions in respect of non-dependants.

In calculating a person's maximum Council Tax Support any reduction in the amount that person is liable to pay as a consequence of any enactment made by or under the Local Government Finance Act 1992 such as Disabled Person's Reduction for example, shall also be taken into account.

Where a claimant is jointly and severally liable for council tax in respect of their home with one or more other persons but excepting any person residing with the claimant who is a student excluded from entitlement to local Council Tax Support, in determining the maximum council tax benefit in their case, the amount A shall be divided by the number of persons who are jointly and severally liable for that tax.

Where a claimant is jointly and severally liable for council tax in respect of a dwelling with only their partner, the paragraph immediately above shall not apply.

In any case where an extended payment or an extended payment (severe disablement allowance and incapacity benefit) has been allowed to a claimant, their entitlement shall be adjusted in such circumstances and by such amount as defined within the local Council Tax Support Scheme.

The above provisions shall apply similarly to classes 3 and 4 below except that the amount of a claimant's maximum Council Tax Support in respect of a day for which they are liable to pay council tax, shall be 100 per cent of the amount A / B as defined above less any relevant non-dependant deductions.

Within the proposed local Council Tax Support scheme set out below, a reference is made in classes 2 and 4 to a prescribed percentage of 30% where a claimant's weekly income exceeds their weekly applicable amount.

Council Tax Support entitlement shall be calculated based upon a daily Council Tax liability. As such, the prescribed percentage referred to within our scheme particularly for classes 2 and 4 below for that purpose shall be $4 \frac{2}{7}$ (which equates to 30% in weekly terms and is referred to within our proposed scheme). This is intended to replicate existing arrangements applied for the purposes of the national Council Tax Benefit scheme.

Classes of persons who are entitled to a reduction under the scheme

13.1 Class 1

The individual must:

- be a person who has not yet attained the qualifying age for state pension credit,
- be a person whose partner has not yet attained the qualifying age for state pension credit, except where the applicant is in receipt of income support, income-based jobseeker's allowance or income-based employment and support allowance,
- be liable to pay council tax in respect of a dwelling in which they are resident,
- be somebody in respect of whom a maximum council tax reduction amount can be calculated;
- not have capital savings above £6,000;
- have applied for the scheme;
- be a person in respect of whom a day in which they are liable to pay council tax falls within a week in respect of which the person's income is less than their applicable amount.

13.2 Class 2

The individual must:

- be a person who has not yet attained the qualifying age for state pension credit,
- be a person whose partner has not yet attained the qualifying age for state pension credit, except where the applicant is in receipt of income support, income-based jobseeker's allowance or income-based employment and support allowance,
- be liable to pay council tax in respect of a dwelling in which they are resident,
- be somebody in respect of whom a maximum council tax reduction amount can be calculated,
- not have capital savings above £6,000,
- have applied for the scheme;
- be a person for whom Classes 1 or 3 are not fulfilled, but amount A exceeds amount B, where amount A is the appropriate maximum council tax liability in their case and amount B is a prescribed percentage (30%) of the difference between their income in respect of the week in which the day falls and the appropriate applicable amount in their case.

13.3 Class 3

The individual must:

- be a person who has not yet attained the qualifying age for state pension credit,
- be a person whose partner has not yet attained the qualifying age for state pension credit, except where the applicant is in receipt of income support, income-based jobseeker's allowance or income-based employment and support allowance,
- be liable to pay council tax in respect of a dwelling in which they are resident,
- be somebody in respect of whom a maximum council tax reduction amount can be calculated;
- not have capital savings above £6,000;
- have applied for the scheme;

- be a person in respect of whom a day in which they are liable to pay council tax falls within a week in respect of which the person's income is less than their applicable amount.
- be a person who is either entitled to one of the following themselves or a dependant in their household is entitled to one of the following: Disability premium, enhanced disability premium, disabled earnings disregard, Disability Living Allowance or Personal Independence Payment, Disabled Persons Reduction for Council Tax purposes, War Disablement Pension and War Widow's Pension.

13.4 Class 4

The individual must:

- be a person who has not yet attained the qualifying age for state pension credit,
- be a person whose partner has not yet attained the qualifying age for state pension credit, except where the applicant is in receipt of income support, income-based jobseeker's allowance or income-based employment and support allowance,
- be liable to pay council tax in respect of a dwelling in which they are resident,
- be somebody in respect of whom a maximum council tax reduction amount can be calculated,
- not have capital savings above £6,000,
- have applied for the scheme;
- be a person for whom Classes 1 or 3 are not fulfilled, but amount A exceeds amount B, where amount A is the appropriate maximum council tax liability in their case and amount B is a prescribed percentage (30%) of the difference between their income in respect of the week in which the day falls and the appropriate applicable amount in their case.
- be a person who is either entitled to one of the following themselves or a dependant in their household is entitled to one of the following: Disability premium, enhanced disability premium, disabled earnings disregard, Disability Living Allowance or Personal Independence Payment, Disabled Persons Reduction for Council Tax purposes, War Disablement Pension and War Widow's Pension.

14.0 Reductions attracted by classes: working age awards

14.1 Class 1 Reduction

If an individual matches the criteria in Class 1, including that income is less than their applicable amount in their case, that person qualifies for Council Tax Support entitlement equivalent to 80% of their weekly council tax liability (i.e. after discounts and any other relevant deductions) subject to any relevant non-dependant deductions.

An individual in receipt of income support, income-related jobseeker's allowance or income-related employment and support allowance will have income and earnings counted as zero. The same shall apply to capital held that totals less than £6,000. This means that the individual's income will automatically be less than their applicable amount, and they will qualify for Council Tax Support entitlement equivalent to 80% of their weekly council tax liability (i.e. after discounts and any other relevant deductions) subject to any relevant non-dependant deductions.

With the introduction of Universal Credit, which will start to replace these income-related benefits for new applicants over a period of four years from October 2013, it is proposed that an equivalent consideration is applied subject at all times to any statutory requirements concerning its treatment.

14.2 Class 2 Reduction

If an individual matches the criteria in Class 2, that person may qualify for Council Tax Support entitlement equivalent to a maximum of 80% of their weekly council tax liability (i.e. after discounts and any other relevant deductions) subject to any relevant non-dependant deductions.

It will also mean that the individual's income is greater than their applicable amount. Thirty per cent of the difference between the two (based upon the weekly excess income amount) will then be subtracted from the above calculation.

14.3 Class 3 Reduction

If an individual matches the criteria in Class 3, including that income is less than the applicable amount in their case, that person qualifies for protection such that they shall qualify for a 100% reduction of their weekly council tax liability (i.e. after discounts and reductions) subject to any relevant non-dependant deductions. Effectively, they shall be protected from the requirement to meet a minimum 20% of their council tax liability.

14.4 Class 4 Reduction

If an individual matches the criteria in Class 4, it will mean that the individual's income is greater than their applicable amount.

Thirty per cent of the difference between the two (based upon the weekly excess income amount) will then be subtracted from 100% of this individual's weekly council tax liability (i.e. after discounts and reductions) subject to any non-dependant deductions. Effectively they shall be protected from the requirement to meet a minimum 20% of their council tax liability.

14.5 Non-dependent deductions

Once the reduction award is calculated, it will continue to be subject to a downwards adjustment to take into account non-dependent adults that normally reside in the dwelling who would be expected to contribute to council tax.

Deductions for such non-dependent adults will be calculated with differing amounts being deducted according to the individual's circumstances.

Currently a deduction is not made from the existing national CTB scheme where the relevant non dependant is disregarded for Council Tax discount purposes or in the circumstances listed below. It is intended that these provisions are replicated within the proposed local CTS scheme and that other existing provisions relating to non-dependants also continue to apply except those relating to the deduction amounts and deduction categories set out in the table below.

- The claimant or partner are registered blind or have recently regained their sight,
- The claimant or partner are receiving the care component of a disability living allowance or attendance allowance,
- The non-dependant is receiving pension credit, income support or income-based job seekers allowance or income-related employment and support allowance,
- The non-dependant is a prisoner,
- The non-dependant is severely mentally impaired,
- The non-dependant is over 18 but child benefit is still payable for them,
- The non-dependant is a student nurse or apprentice or on Youth Training,
- The non-dependant has been a hospital patient for 52 weeks or more. If the non-dependant leaves hospital but is readmitted to hospital within 28 days, the total number of days in hospital are added together,
- The non-dependant is living in a care home or nursing home,
- The non-dependant is a care worker,

- The non-dependant is a resident of a hostel or night shelter for the homeless,
- The non-dependant is a full-time student (even if they work full-time in the summer vacation).

The table below sets out the current and proposed weekly amounts of deductions to be applied to the proposed local CTS scheme.

Description of Deduction	Amount of Weekly Deduction in 2012/13	Proposed Weekly CTS Scheme Deduction
Adult in receipt of pension credit guarantee credit or savings credit	Nil	Nil
Adult in receipt of employment support allowance (income related) main or assessment phase	Nil	Nil
Adult in receipt of Job Seekers Allowance (Contribution Based) or Employment Support Allowance (Contribution Based)	£3.30	£6.60
Gross income of adult in remunerative work is less than £183	£3.30	£6.60
Gross income of adult in remunerative work is greater than or equal to £183 but less than £316	£6.55	£13.10
Gross income of adult in remunerative work is greater than or equal to £316 but less than £394	£8.25	£16.50
Gross income of adult in remunerative work is greater than or equal to £394	£9.90	£19.80
Adult in receipt of Job Seekers Allowance (income Based)	Nil	£6.60
Adult in receipt of Income Support	Nil	Nil
Adult working less than 16 hours per week or is on maternity, paternity adoption or sick leave	£3.30	£6.60
Any other adult not included in the above descriptions	£3.30	£6.60

14.6 Determination of class and award

Determination of the class the individual is put into, and the reduction they will receive, shall be determined in respect of Classes 1, 2, 3 and 4 through means-testing that will be applied using similar rules and criteria as currently

applied for the purposes of the existing Council Tax Benefit scheme set out in Statutory Instrument 2006 / 215.

14.7 Definitions

In dealing with the means test it is intended that the intent and effect of definitions currently applied for the purposes of the existing Council Tax Benefit scheme in Statutory Instrument 2006 / 215, including those in respect of Regulations 1 to 11 shall be replicated within the proposed Council Tax Support scheme as far as is reasonably practicable.

14.8 Means-test for Classes 1, 2, 3 and 4

The means-test will be based upon a comparison of income and a deemed living allowance (known as the applicable amount). The way in which these elements will be defined and evaluated is explained in greater detail below.

14.9 Living allowance – the applicable amount

The claimant's living allowance or applicable amount will be made up four elements. These will be:

(i) a personal allowance in respect of the claimant (and partner, where relevant);

(ii) an amount in respect of any child or young person who is part of their family;

(iii) a family premium element (where the claimant is part of a family of which at least one member is a child or young person); and

(iv) any premium amount, which is applicable to the individual as set out in the local Council Tax Support scheme and that was immediately prior to the 1st April 2013 defined for the purposes of the Council Tax Benefit scheme within Statutory Instrument 2006 / 215 regulations 12 Schedule 1.

15.0 Calculation of Income and capital

Income and capital will be calculated for a person who has not attained the qualifying age for state pension credit in line with existing provisions for Council Tax Benefit under Statutory Instrument 2006 / 215 Regulations 15 to 56. The income and capital of a claimant's partner or partners in the case of a polygamous marriage will continue to be treated as income of the applicant.

Income or capital of any child or young person will not be treated as income or capital of the claimant.

The Council shall be permitted to treat the income or capital of a non-dependent as if it were the income or capital of the applicant in a case where

it appears to the Council that the two have entered into arrangements to take advantage of the system.

The same exception to this rule will apply for those on income-related jobseekers allowance and income-related employment and support allowance.

There will be special treatment of income and capital for those in receipt of income support, income-related jobseekers' allowance and income-related employment and support allowance.

For those in receipt of these benefits, the whole of their income will be disregarded. Provided that capital held is less than £6,000, this shall also be disregarded. This will mean that they automatically qualify, under Class 1, for an 80% council tax reduction subject to any non-dependant deductions.

An equivalent consideration will be identified for individuals who are in future in receipt of Universal Credit.

Existing national Council Tax Benefit arrangements whereby £10 of weekly war widow's pension, war widower's pension and war disablement pension and certain other guaranteed income payments including for example under the Armed Forces and Reserve Forces Compensation Scheme is disregarded, shall be replicated.

Additionally, the Council proposes to replicate existing local arrangements whereby the remainder of any weekly war widow's pension, war widower's or war disablement pension are also disregarded in full in the assessment of a claimant's income within the local Council Tax Support scheme.

15.1 Calculation of income where not in receipt of a prescribed working-age benefit

Other provisions relating to income, its calculation on a weekly basis, what is to be regarded as income and what is to be disregarded as income will operate in the same way as under existing Council Tax Benefit Statutory Instrument 2006 / 215 Regulations 15 to 56. In particular, earnings of employed earners and earnings of self-employed earners (both net of tax and contributions) will be taken into account as currently set out in Statutory Instrument 2006 / 215.

Existing council tax benefit regulations list a number of elements and amounts which should not be taken into account in the calculation of earnings. Amounts to be disregarded in this way from an applicant's weekly earnings are currently set out in Statutory Instrument 2006 / 215 Schedule 3 and will be replicated within the Council's local CTS scheme subject to the proposed change to increase the earned income disregard for a single person to £15, a

couple to £20 and a single parent to £35.

Amounts to be disregarded in terms of income other than earnings for the purposes of the existing Council Tax Benefit regulations are currently set out in Statutory Instrument 2006 / 215 Schedule 4 and these shall be replicated within the Council's local CTS scheme subject to the proposal to treat personal independence payments in the same manner as disability living allowance (i.e. fully disregarded) and to fully disregard income received for war disablement pension, war widower's pension and war widow's pension.

Treatment of other income (in relation to which the applicant has deprived themselves of) will be calculated according to the same rules as currently applied for Council Tax Benefit purposes under Statutory Instrument 2006 / 215 Regulation 32.

15.2 Students

It is proposed that as far as reasonably practicable, existing Council Tax Benefit scheme requirements as set out in Statutory Instrument 2006 / 215 Regulations 44 to 56 shall be replicated within the local Council Tax Support scheme. This will generally mean that full time students and students who are persons from abroad will be excluded from entitlement to Council Tax Support unless they meet one of the conditions contained within these existing Regulations.

15.3 Welfare Changes

In relation to income, wider welfare changes mean new working age benefits will be introduced to replace some of the existing working age benefits mentioned in Statutory Instrument 2006 / 215.

New applicants will be migrated onto Universal Credit and other new benefits over time, so both old and new benefits will co-exist for a number of years (for example, the Universal Credit migration will take place over four years).

It is proposed that an equivalent approach for an individual on the new benefit will be incorporated within the Council's local Council Tax Support scheme.

15.4 Calculation of capital where this is not disregarded

Provisions relating to capital – other than the revised £6,000 capital savings limit proposed, including for example, what is to be regarded as capital and what is to be disregarded as capital; will generally operate in a similar way as for existing Council Tax Benefit purposes under Statutory Instrument 2006 / 215 Regulations 33 to 42.

Amounts to be disregarded as capital in the Council's local Council Tax Support scheme will generally replicate the existing Statutory Instrument 2006 / 215 Regulation 35 and Schedule 5.

There will also be provision for certain elements of income to be treated as capital (for example, in relation to certain lump sum payments or tax arrears).

15.5 Notional income

Individuals may be treated as possessing capital of which they have deprived themselves for the purposes of securing council tax reductions. This notional capital (of which the individual is treated as in possession) will be reduced over time to reflect payment of additional council tax liabilities incurred.

15.6 Tariff income

Tariff income for capital held will not apply to working age claims.

16.0 Calculation of Reductions

16.1 Once the total income amount has been calculated, it will be compared with the applicable amount to determine whether the individual falls into Class 1 (income less than applicable amount) or Class 2 (income greater than applicable amount), Class 3 (income less than applicable amount with protection from a minimum Council Tax contribution) or Class 4 (income greater than applicable amount with protection from a minimum Council Tax contribution).

16.1 Calculation of Class 1

Persons in Class 1 will receive 80% Council Tax Support for their Council Tax liability (net of any council tax discounts and reductions made by or under the Local Government Finance Act 1992) less any non-dependent deductions made as set out within the Council's local Council Tax Support scheme.

16.2 Calculation of Class 2

Persons in Class 2 will receive 80% Council Tax Support entitlement for their Council Tax liability (net of any council tax discounts and reductions made by or under the Local Government Finance Act 1992) less any non-dependent deductions made as set out within the Council's local Council Tax Support scheme less a deduction of 30% of the difference between their weekly income (net of any disregarded income) and applicable amount.

16.3 Calculation of Class 3

Persons in Class 3 will receive a 100% council tax reduction (net of any

council tax discounts and reductions made by or under the Local Government Finance Act 1992) less any non-dependent deductions made as set out within the Council's local Council Tax Support scheme.

16.4 Calculation of Class 4

Persons in Class 4 will receive a 100% council tax reduction (net of any council tax discounts and reductions made by or under the Local Government Finance Act 1992) less any non-dependent deductions made as set out within the Council's local Council Tax Support scheme less a deduction of 30% of the difference between their weekly income (net of any disregarded income) and applicable amount.

17.0 Extended payments

It is proposed that existing provisions concerning extended payments for working age claimants shall continue as currently set out within the existing Council Tax Benefit scheme as follows:

17.1 Income Related Benefits

An applicant (or their partner) in receipt of Employment Support Allowance (Income Related), Job Seekers Allowance (Income Based), Job Seekers Allowance (Contribution Based) or Income Support continuously for at least 26 weeks, who ceases to receive any of these benefits (other than Job Seekers Allowance (Contribution Based) because they have returned to work, increased their earnings or increased their hours (and where that improvement in their situation is expected to last five weeks or more), will continue to receive a council tax reduction calculated as if they were still in receipt of these benefits for four weeks where the resulting reduction amount is greater than the reduction amount would be if it were re-calculated to take into account their loss of these benefits.

If a person moves from the Brent Council area to the area of a new Council during the week where entitlement to the qualifying benefit ceases, Brent Council will pay the individual the reduction amount due to them for the extended payment period.

It is anticipated that Universal Credit will provide for transition into work for claimants from October 2013 onwards. Consequently, the above provision for income related benefits will not apply to Universal Credit claimants that would have met the above conditions had Universal Credit not become effective.

17.2 Qualifying Contributory Benefits

An applicant (or their partner) in receipt of Employment Support Allowance (Contribution Based), Incapacity Benefit or Severe Disablement Allowance or

any combination of these continuously for at least 26 weeks, who ceases to receive that benefit because they have returned to work, increased their earnings or increased their hours (and where that improvement in their situation is expected to last five weeks or more), will continue to receive a council tax reduction calculated as if they were still in receipt of these benefits for four weeks where the resulting reduction amount is greater than the reduction amount would be if it were re-calculated to take into account their loss of these benefits.

If a person moves from the Brent Council area to the area of a new Council during the week where entitlement to the qualifying benefit ceases, Brent Council will pay the individual the reduction amount due to them for the extended payment period.

After the extended payment period, Brent Council shall have no liability in respect of the claimant and the new Council's Council Tax Support scheme shall apply as appropriate.

18.0 Entitlement

Entitlement to a working-age council tax reduction will begin on the first day of the first week after the application is made.

In terms of back-dating, people of working age will be able to back-date their applications by up to six months, provided they are able to prove that from a day (up to six months) in the past, they had continuous good cause for failing to make an application.

Any entitlement to Council Tax Support shall normally be awarded from the Monday following the date of receipt of a claim.

Where a claimant becomes liable for Council Tax at their home in the same week that they apply for Council Tax Support, any entitlement shall be awarded from the date that their liability for Council Tax commences. For the purposes of Council Tax Support, a week in this context shall comprise a Monday to Sunday.

If a claimant notifies the Council of an intention to claim Council Tax Support and submits their application form using one of the specified approaches for claiming within one month of when it was sent out or such longer period as may be reasonable in the circumstances, the date of the claim shall be the date of notice of their intention and any entitlement to Council Tax Support shall be awarded from the Monday following that date.

If a claimant applies for Council Tax Support within one month of the death or separation from their partner and the partner was in receipt of Council Tax Support at the time of their death or separation, the date of claim shall be the

date of the death or separation in question and any entitlement to Council Tax Support shall be awarded from the Monday following the date of their claim.

Council Tax Support may be backdated for up to six months prior to a written request being received if good cause can be shown as to why the claim was not made earlier. In such circumstances, the Council Tax Support rules prevailing at the date the claim is backdated to shall apply.

A claimant may apply for Council Tax Support up to 13 weeks prior to an event that would entitle them to Council Tax Support.

A claimant may apply for Council Tax Support up to 8 weeks prior to becoming liable for Council Tax at their home.

Where a Council Tax is set after 31st March and a claim for Council Tax Support is made within four weeks following the date the Council Tax was set, the date of claim shall be treated such that entitlement begins either on the 1st April in the year concerned or from the week in which their entitlement begins if this is between the 1st April and the date their claim was received.

There shall be no fixed limit to an award for Council Tax Support although entitlement may change or cease if there is a change of circumstances or be terminated if the claimant fails to respond to a request for information or evidence within one month or such longer period as may be considered reasonable in the circumstances.

19.0 Decisions

The Council will seek to notify the applicant in writing of its decision within 14 days from the date that all relevant information and evidence relating to the application has been received. This will include information on how an appeal to the council tax bill can be made by the applicant.

20.0 Changes of circumstance

Matters relating to the duty for a claimant to notify the Council of a change of circumstances shall generally replicate those currently applied to the existing Council Tax Benefit scheme and set out in Statutory Instrument 2006 / 215 Regulation 67.

A claimant shall have one month to provide additional information and evidence when requested by the Council that may under local discretion, allow more time if it sees fit.

21.0 Suspension and Termination of Council Tax Support

The Council may suspend Council Tax support if any of the following situations apply:

- There is a doubt concerning whether the entitlement conditions for Council Tax Support are met,
- There may be a recoverable overpayment of Council Tax Support,
- The claimant or another person acting on their behalf has failed to provide information or evidence required for changing a decision concerning Council Tax Support,
- An appeal has been made or leave to appeal has been sought against a decision of the Valuation Tribunal for England or another organisation designated by English law to consider such appeals concerning Council Tax Support. This includes but is not limited to appeals to higher courts such as the High Court, Court of Appeal and House of Lords. This provision will also apply to a case where similar cases are subject to appeal that may affect the case concerned.

Council Tax Support may be reinstated when the Council is satisfied that there are no outstanding matters to be resolved, the Council decides not to make an appeal or further appeal, or the appeal or request for leave has been decided, or the claimant has provided the information or evidence required as the case may be.

Where Council Tax Support has been suspended for failure to provide information or evidence and the claimant does not respond within one month or such longer period as may be considered reasonable in the circumstances, entitlement may be terminated.

These provisions are intended to replicate as far as reasonably practicable those currently applied for the purposes of the existing national Council Tax Benefit scheme.

22.0 Time and manner of granting relief and recoveries / over-payments

Matters relating to the time and manner of granting relief, persons paid and dealing with over- and under-payments shall operate in the local Council Tax Support scheme in a similar way to how they currently operate under the existing Council Tax Benefit scheme.

This includes payments to next of kin where a person in receipt of a council tax reduction dies, allowing the billing authority to make payment of the reduction amount to their personal representative or next of kin.

Where the council tax payer is entitled to an increase or decrease in their reductions following a reported change of circumstance, the Council can issue a revised Council Tax bill taking into account the increase or decrease in liability.

23.0 Wider welfare changes to benefits – Universal Credit and Personal Independence Payments

The Government intends to reflect any relevant changes to the welfare and benefits system in regulations. In particular, it is intended that Universal Credit will be introduced for some new and existing claimants from October 2013.

A number of benefits and tax credits (income support, income-based jobseeker's allowance, income-related employment and support allowance, housing benefit, working tax credit and child tax credit) are expected to be incorporated within Universal Credit.

It is therefore proposed that treatment of Universal Credit under the Council's proposed local Council Tax Support scheme should wherever possible be made equivalent to the treatment of the corresponding income-related benefits (listed above) in existence prior to the introduction of Universal Credit, subject at all times to any statutory requirements concerning its treatment. A similar principle to this is intended to be applied to Personal Independence Payments that will replace Disability Living Allowance from 2013 onwards.

24.0 Annual Updates

The Local Government Finance Bill is anticipated to stipulate that a local authority must, each financial year, '*consider whether to revise its scheme or replace it with another scheme*'. Any updates to the scheme as it relates to working age claimants may therefore be considered at that time including for example uprating of allowances and premiums used to determine basic living needs for the purposes of the means test.

25.0 Other Prescribed Requirements Reflected in the Working Age Scheme

It is intended that aspects of administration that may impact on the Council Tax Support award (particularly for the working-age claimant scheme) will continue. For example, existing backdating arrangements for those of working age (who are currently able to backdate their claim by up to six months under the Council Tax Benefit Scheme) where they are able to demonstrate continuous good cause throughout the period concerned, will continue.

26.0 Department for Work and Pensions changes to State Pension Credit Age

The Department for Work and Pensions is intending to make changes to the way in which new applicants comprising couples of mixed age (i.e. where one member of the couple has attained state pension credit qualifying age and one has not) are treated for new applications. Currently, such couples would generally be treated under pension credit age regulations apart from a few exceptions.

It is anticipated that in future (from the point of change and for new pension credit applicants only) that it will not be possible for a couple to claim pension credit until both members have reached the qualifying age. It is anticipated that such couples will have access to Universal Credit though if they meet all the other eligibility criteria.

The government proposes to align this change for new applicants to local Council Tax Support schemes on the same basis once it takes effect, so that Councils do not find themselves defining an individual in a mixed age couple differently from the way they are defined by the Department for Work and Pensions.

It is the Government's intention that mixed age couples already applying for or receiving a pension-credit age council tax reduction at the point of change (whether or not they are also receiving pension credit), will retain pension-credit age council tax reduction whilst their entitlement continues.

27.0 A scheme must state the procedure by which a person may apply for a reduction under a scheme

A person may apply for Council Tax Support in writing using the Council's application form for that purpose and sending it to the address designated by the Council for that purpose.

A person may apply for Council Tax Support online via the Council's website where such an option is published for that purpose.

A person may apply for Council Tax Support by telephone where the Council publishes a telephone number for that purpose.

A person may apply for Council Tax Support by visiting a local Customer Services Office and making an application in person.

An application form submitted in writing shall be signed by the claimant and may also be signed by their partner if applicable and shall be supported by such information or evidence as is reasonably required to enable entitlement to be determined.

An application made online or by telephone shall be subject to such validation as is reasonably necessary to enable a determination of entitlement to be made.

The Council shall not determine entitlement for an incomplete claim including one that is not signed until the relevant information, signature or both as appropriate is received and provided that at all times, this is within a period of one month from the date of the Council request or such longer period as may be reasonable in the circumstances.

A person who is in receipt of Council Tax Benefit immediately before 1st April 2013 is to be treated as having made an application for a reduction under the local CTS scheme.

Where an individual has, prior to 1st April 2013, made an application for Council Tax Benefit which has not been determined by 1st April 2013, that individual is to be treated as having made an application for a reduction under the local CTS scheme.

A claim for Council Tax Support may be amended or withdrawn in writing by the claimant at any time prior to the Council making a decision regarding entitlement.

The Council shall accept the withdrawal of an application where it has not yet made a decision concerning entitlement. This shall have effect on the same day that the notification was received by the Council.

28.0 A scheme must state the procedure by which a person can make an appeal under section 16 against any decision of the authority which affects (a) the person's entitlement to a reduction under the scheme or (b), the amount of any reduction to which the person is entitled.

A claimant or a person acting on their behalf may appeal against the Council's decision concerning entitlement to a reduction under the local CTS scheme or the amount of a reduction by writing to the Council at its designated office 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.

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 the Valuation Tribunal for England or such other organisation as may be provided for within statute.

Where a response is not provided by the Council within two months of the appeal being made, any subsequent appeal to the Valuation Tribunal for England shall be made within four months of the date that the original appeal was sent to the Council.

The following specific matters shall not be the subject of an appeal under these provisions:

- The local CTS scheme provisions as set by the Council
- Any discretion applied to recover an overpayment of Council Tax Support
- Who to recover an overpayment of Council Tax Support from
- Suspending or restoring Council Tax Support
- Any decision to refuse the grant of a reduction under Section 13A(1)(b) of the Local Government Finance Act 1992

A claimant may also at any time in writing request the Council to review their entitlement to CTS Support or the amount of any reduction to CTS Support outside of the provisions for appeals detailed above.

29.0 A scheme must state the procedure by which a person can apply to the authority for a reduction under section 13A (1) (b).

A Council Tax Payer may apply for a reduction under Section 13A(1)(b) of the Local Government Finance Act 1992. Such an application shall be made in writing to the Council at its designated office giving such details as are reasonable and necessary to enable the Council to properly consider the application. Such details should include but not be limited to the reason for the application, the circumstances and context in which the application is made and the period for which the application is made.