

## **SHEFFIELD CITY COUNCIL'S COUNCIL TAX SUPPORT SCHEME**

1. Sheffield City Council (the Council), in accordance with S13 A (1) (a) of the Local Government Finance Act 1992 is required to provide a council tax reduction scheme, that complies with the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012. This scheme, entitled Sheffield City Council's Council Tax Support Scheme, complies with that requirement.
2. Subject to paragraphs 3 and 4 of this document, the administration of this scheme, including the assessment of whether an applicant is eligible for a reduction under this scheme and the amount of that reduction, shall be in accordance with the Council Tax Reduction Scheme (Default Scheme) 2013 as set out in the schedule to the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012. For that purpose the following parts of the Council Tax Reduction Scheme (Default Scheme) 2013, (including any schedule referred to in the part), are incorporated into this scheme;
  1. Introduction
  2. Interpretation
  3. Procedural matters
  4. Classes of person entitled to a reduction under this scheme
  5. Classes of person excluded from this scheme
  6. Applicable amounts
  7. Maximum council tax reduction for the purposes of calculating eligibility for a reduction under this scheme and amount of reduction
  8. Alternative maximum council tax reduction for the purposes of calculating eligibility for a reduction under this scheme and amount of reduction
  9. Amount of reduction under this scheme
  10. Income and capital for the purposes of calculating eligibility for a reduction under this scheme and amount of reduction
  11. Students
  12. Extended reductions
  13. When entitlement begins and change of circumstances
  14. Applications (including duties to notify authority of change of circumstances)
  15. Decisions by authority
  16. Circumstances in which a payment may be made.
3. A person that was in receipt of Council Tax Benefit (CTB) on 31 3 2013, or on or before that date, has made a claim for CTB, which complies with the Council Tax Benefit Regulations 2006 and related legislation as were in force on 31 March 2013, which is awaiting a decision by the Council on entitlement, will be treated as having made an application for a reduction under this scheme.
4. This paragraph details, how, for the purpose this scheme, the application of the Council Tax Reduction Scheme (Default Scheme) 2013 shall be varied.
  - 4.1 At part 2 paragraph 2 (1), the definition of "the authority" shall be varied so that it reads "means Sheffield City Council".

- 4.2 Part 2 paragraph 3 (1) (b), where it reads “classes D to F” shall be varied so that it reads “classes D to E”.
- 4.3 Part 2 paragraph 18, shall not apply. For the avoidance of doubt, persons who are not pensioners will not be entitled to alternative maximum council tax reduction, under this scheme.
- 4.4 Part 5 paragraph 24, shall be varied so it reads “The class of person described in this paragraph consists of any student to whom paragraph 75(1) applies.”.
- 4.5 Part 6 paragraph 29 (1) (a), shall be varied so it reads “ A, in respect of pensioners, 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 in respect of persons who are not pensioners , is 77% of 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”.
- 4.6 Part 8 paragraph 31, shall be varied so that the title to that paragraph reads “Alternative maximum council tax reduction under this scheme: pensioners”. Also that subparagraph (1) be varied so that it reads “ Subject to subparagraphs (2) and (3), the alternative maximum council tax reduction in respect of a day where the conditions set out in paragraph 15 (alternative maximum council tax reduction: pensioners) are fulfilled, is the amount determined in accordance with Schedule 4 (amount of alternative council tax reduction).”.
- 4.7 Part 9 paragraph 32, shall be varied so that the title to that paragraph reads “Amount of reduction under this scheme: Classes A to E”. Also that subparagraph (4) where it reads “class` C or F” should be varied so that it reads “class C”.
- 4.8 Part 10 paragraph 52 (6), where it reads “classes D to F” shall be varied so that it reads “classes D to E”.
- 4.9 Part 12 paragraphs 98 and 103 shall not apply. For the avoidance of doubt, persons who are not pensioners who are movers will not be entitled to extended reductions, under this scheme.
- 4.10 Part 12 paragraph 95 where it reads “classes D to F” shall be varied so that it reads “classes D to E”.
- 4.11 Part 12 paragraph 97 where it reads “classes D to F” shall be varied so that it reads “classes D to E”.
- 4.12 Part 12 paragraph 99 shall be varied so that the title to that paragraph reads

“Relationship between extended reduction and entitlement to a reduction by virtue of classes D to E”. Also that subparagraph (2) be varied so that it reads “Paragraphs 106 and 107 do not apply to any extended reduction payable in accordance with paragraph 95(1)(a).”.

- 4.13 Part 12 paragraph 100 where it reads “classes D to F” shall be varied so that it reads “classes D to E”.
- 4.14 Part 12 paragraph 102 where it reads “classes D to F” shall be varied so that it reads “classes D to E”.
- 4.15 Part 12 paragraph 104 shall be varied so that the title to that paragraph reads “Relationship between extended reduction (qualifying contributory benefits) and entitlement to reduction by virtue of classes D to E”. Also that subparagraph (2) be varied so that it reads “Paragraphs 106 and 107 (dates on which entitlement begins and change of circumstances take effect) do not apply to any extended reduction (qualifying contributory benefits) payable in accordance with paragraph 102(1)(a).”.
- 4.16 Schedule 4 paragraph 1 (1) (a), shall be varied so it reads ““second adult” means any person or persons residing with the applicant to whom paragraph 15(2) (class C) (as the case may be) applies; and”.
- 4.17 At Schedule 6 paragraph 1 (a) and (b), the amount to be disregarded in respect of war widow’s pension, war widower’s pension or war disablement pension shall be the full pension.
- 4.18 At Schedule 8 paragraph 20 (a) and (b), the amount to be disregarded in respect of war widow’s pension, war widower’s pension or war disablement pension shall be the full pension.