



Council

Date: 13 January 2022

2022/2023 Council Tax Support Scheme

Report of the Director Business and Resources

Cabinet Portfolio/Lead Member: Councillor Joanne Bell, Resources & Innovation

Purpose of Report

1. This report deals with determining the Council Tax Support Scheme (CTSS) for the financial year 2022/2023. Council is being asked to the approve and adopt the council tax reduction scheme for the period from 1st April 2022 to 31st March 2023.

2022/23 Council Tax Support Scheme

2. The CTSS is a locally funded and determined discount which reduces the council tax payable by households on lower incomes. It is a statutory requirement that the scheme be reviewed on an annual basis.
3. The draft local scheme for 2022/23 will continue to be largely based upon the previous national council tax benefit scheme which ceased in 2013 and linked to revisions in national welfare benefits. The local scheme is proposed to remain unchanged from the previous year apart from some minor amendments to the wording.
4. The local scheme does not apply to claimants of pensionable age who will remain eligible for up to 100% of support towards their council tax liability. The allowances, premia and deductions applied to assess entitlement continue to be set by Government for claimants within that group.
5. The details of the draft 2022/23 local scheme and regulations are shown in Appendix A. These are necessarily complex and detailed to ensure that assessments of applications for local council tax support are carried out within a robust legal framework.

Financial and Value for Money Implications

6. The local council tax support scheme will be reviewed on an annual basis as required by law to ensure continuing affordability. The estimated cost of the scheme (including support to those of pensionable age) is around £15.5m per annum. Increases in claimant numbers would result in additional costs to the Council.

Legal Implications

7. Prescribed regulations specify certain categories of persons who must be protected (i.e. pensioners), in the preparation of any scheme, and how pensioner claims should be grouped and calculated as well as certain other procedural matters which have to be followed for persons within the scheme. The current scheme took account of these matters and there have been no legal requirements for any changes since then.
8. Paragraph 5(4) of the Local Government Finance Act 1992 imposes a legal obligation upon the Council to consider whether to revise or replace its council tax scheme annually. To be effective any decision must be taken before 31st January 2022.

Risk Implications and Opportunities

9. The risk of any legal challenges to changes in the CTSS has been minimised by linking the local scheme to national regulations. The

potential for some element of non-collection of council tax due has been incorporated into the affordability of the scheme.

Equality and Diversity Implications

10. An equality check was carried out on all the factors contained within the council tax support scheme, but no equality implications were identified.
11. The Government has protected those of pensionable age from a benefit reduction. The proposed council tax support scheme will continue to offer some element of protection to residents entitled to the disability premium, severe disability premium and disabled child premium, as well as residents with children under the age of 5 years old.

Environmental and Sustainability Implications

12. There are no environmental and sustainability implications to be considered.

Recommendations

13. Council is asked to agree and adopt as the council tax reduction scheme for the period from 1st April 2022 to 31st March 2023 as shown in Appendix A for the purpose of section 13A of the Local Government Finance Act 1992 for the Council of the Borough of South Tyneside.

2022/2023 Council Tax Support Scheme

The following is a list of the background papers (excluding exempt papers) relied upon in the preparation of the above report:

Background Paper	File Ref:	File Location

SOUTH TYNESIDE COUNCIL

LOCAL COUNCIL TAX SUPPORT SCHEME

2022/2023

SOUTH TYNESIDE COUNCIL
LOCAL COUNCIL TAX SUPPORT SCHEME

Introduction

This document sets out the Local Council Tax Support Scheme as adopted by South Tyneside Council to have effect from the effective date as set out in 4. below.

The Scheme

1. In accordance with its responsibility under section 13A(2) of the Local Government Finance Act 1992 South Tyneside Council hereby makes the following scheme specifying the reductions which will apply to the amounts of council tax payable in respect of dwellings situated in its area.
2. The Scheme will be known as the South Tyneside Council Local Council Tax Support Scheme (“The Scheme”).
3. Subject to the amendments to clauses and the insertion of additional clauses detailed below the Council adopts as its Scheme the scheme set out in the Council Tax Reduction Schemes (Default Scheme) (England) Regulations (2012) statutory instrument number 2886 (“the Default Regulations”).

3.1 Amendments to Clauses

The Scheme is to be read and interpreted as if the following amendments are made to the Default Regulations:-

- (a) Paragraph 32(2) delete “or D” and alter the corresponding footnote ‘(a)’ to read “see paragraph 13”
- (b) Paragraph 32(3) delete “or E” and delete “or 17(f), as the case may be” and make the corresponding footnote ‘(b)’ to read “see paragraph 14”
- (c) Paragraph 32(4) delete “or F” and make the corresponding footnote ‘(c)’ to read “see paragraph 15”
- (d) Paragraph 112 (2) (b) delete “6 months” and replace with “1 month”
- (e) Paragraph 112 (2) (c) delete “6 months” and replace with “1 month”
- (f) Schedule 6 paragraph 1 delete “£10” and replace with “the whole”.
- (g) Schedule 8 paragraph 20 delete “£10” and replace with “the whole”.
- (h) Schedule 8 paragraph 20(d) delete all words after “A guaranteed income payment”.

3.2 Insertion of Additional Clauses

The Scheme is to be read and interpreted as if the following provisions are inserted into the Default Regulations:-

- (a) The following definitions are inserted, as is alphabetically appropriate, in paragraph 2(1).

“the Authority” means the Council of the Borough of South Tyneside.

“standard percentage reduction” means for the period the 1st April 2022 to the 1st April 2023 a further percentage reduction, being 30%, which will be applied to the amount of reduction which a person is entitled to in accordance with paragraph 32A of the Default Regulations.

- (b) The following clause is inserted as a new Clause 32A:-

Amount of Reduction under this Scheme: classes D to F

32A - (1) Where a person is entitled to a reduction under this scheme in respect of a day the amount of the reduction to which he is entitled is as follows:-

(2) Where the person is within class D(see paragraph 16), that amount is the amount which is the maximum council tax reduction in respect of the day in the applicant’s case, subject to the standard percentage reduction.

(3) Where the person is within class E (see paragraph 17), that amount is the amount found by deducting amount B from amount A, where “amount A” and “amount B” have the meanings given in paragraph 17(f), subject to the standard percentage reduction.

(4) Where the person is within class F (see paragraph 18), that amount is the amount which is the alternative maximum council tax reduction in respect of the day in the applicant’s case, subject to the standard percentage reduction.

(5) Sub-paragraph (6) applies where both –

(a) sub-paragraph (2) or sub-paragraph (3); and

(b) sub-paragraph (4);

apply to a person.

(6) The amount of the reduction to which the person is entitled is whichever is the greater of –

(a) the amount of the reduction given by sub-paragraph (2) or sub paragraph (3), as the case may be, and

(b) the amount of the reduction given by sub-paragraph (4).

(7) The standard percentage reduction referred to in sub-paragraph (2) or sub-paragraph (3) or sub-paragraph (4) will be reduced by 50% (and will therefore apply at the rate of 15%) where the person is in receipt of a disability premium (as defined in Schedule 3 Part 3 paragraphs 9 and 10), or a severe disability premium (as defined in Schedule 3 Part 3 paragraph 11), or a disabled child premium (as defined in Schedule 3 Part 3 paragraph 13), or where their family contains at least one child under the age of 5

- (c) The following clauses 119 to 132 are to be inserted as new Parts 17-20

PART 17
Revisions and Supersessions

Revision of decisions

119. (1) Subject to the provisions in this paragraph, a decision ("the original decision") may be revised or further revised by the authority where--

(a) subject to paragraph 125(3), the person affected makes an application for a revision within--

(i) one month of the date of notification of the original decision; or

(ii) such extended time as the authority may allow under paragraph 120;

(b) within one month of the date of notification of the original decision the authority has information which is sufficient to show that the original decision was made in ignorance of, or was based upon a mistake as to, some material fact; or

(c) an appeal is made under Part 2 of Schedule 1 but the appeal has not been determined.

(2) An original decision may be revised or further revised by the authority, at any time where that decision--

(a) arose from an official error; or

(b) was made in ignorance of, or was based upon a mistake as to, some material fact and as a result of that ignorance of or mistake as to that fact, the decision was more advantageous to the person affected than it would otherwise have been but for that ignorance or mistake.

(3) For the purposes of calculating the period in paragraph (1)(a)(i), where a written statement is requested under paragraph 125, no account will be taken of any period beginning with the day on which the authority received the request for a statement and ending with the day on which that statement was provided to that person.

(4) Where the authority requires further evidence or information in order to consider all the issues raised by an application under paragraph (1)(a) ("the original application"), the authority must notify the applicant that further evidence or information is required and, if it does so, the decision may be revised--

(a) where the evidence or information so requested is provided within one month of the date of the notification or such longer period as the authority may allow; or

(b) where such evidence or information is not provided within the period referred to in sub-paragraph (a), on the basis of the original application.

(5) A decision that is prescribed under paragraph 6(2)(e) or 4(a) of Schedule 7 to the Child Support Pensions and Social Security Act 2000 may be revised at any time.

(6) A decision made in respect of a claim or a reduction may be revised where--

(a) a decision in respect of that claim or that reduction is given by the Valuation Tribunal on appeal under Section 16 of the 1992 Act (decision A);

- (b) the decision was made after decision A; and
 - (c) the decision would have been made differently had the authority been aware of that appeal decision at the time it made the decision.
- (7) Where--
- (a) a restriction is imposed on a person under section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions) as a result of the person--
 - (i) being convicted of an offence by a court; or
 - (ii) agreeing to pay a penalty as an alternative to prosecution under section 115A of the Administration Act or section 109A of the Social Security Administration (Northern Ireland) Act 1992, and
 - (b) that conviction is quashed or set aside by that or any other court, or the person withdraws his agreement to pay a penalty, a decision of the authority made in accordance with regulation 7(2)(g) or (h) may be revised at any time.
- (8) Where--
- (a) the authority makes an original decision awarding a reduction to an applicant; and
 - (b) entitlement to a relevant benefit within the meaning of section 8(3) of the Social Security Act 1998 or to an increase in the rate of that relevant benefit is awarded to the applicant or a member of his family for a period which includes the date on which the original decision took effect, the authority may revise or further revise that original decision at any time.
- (9) Where entitlement to a reduction has ceased ("decision A") because entitlement to a relevant benefit within the meaning of section 8(3) of the Social Security Act 1998 has ceased ("decision B"), decision A may be revised at any time if the entitlement to the relevant benefit to which decision B applies has been reinstated in consequence of a decision made under section 9 or 10 of the Social Security Act 1998 or on an appeal under section 12 of that Act.
- (10) Where--
- (a) an applicant elects for an increase of--
 - (i) a Category A or Category B retirement pension in accordance with paragraph A1 or 3C of Schedule 5 to the Social Security Contributions and Benefits Act 1992 (pension increase or lump sum where entitlement to retirement pension is deferred);
 - (ii) a shared additional pension in accordance with paragraph 1 of Schedule 5A to that Act (pension increase or lump sum where entitlement to shared additional pension is deferred); or, as the case may be,
 - (iii) graduated retirement benefit in accordance with paragraph 12 or 17 of Schedule 1 to the Social Security (Graduated Retirement Benefit) Regulations 2005 (further provisions replacing section 36(4) of the National Insurance Act 1965: increases of graduated retirement benefit and lump sums);
 - (b) the authority decides that the person or his partner is entitled to a reduction and takes into account the increase of pension or benefit in making or superseding that decision; and

- (c) the person's election for an increase is changed so that he is entitled to a lump sum, the authority may revise the decision.
- (11) An application for a revision must be made in writing and delivered, by whatever means, to the authority.
- (12) The authority may treat an application for a supersession as an application for a revision.
- (13) Paragraph (1) will not apply in respect of a change of circumstances which occurred since the decision had effect or where the authority has evidence or information which indicates that a relevant change of circumstances will occur.

Late application for a revision

- 120.** (1) The time limit for making an application for a revision specified in paragraph 119 may be extended where the conditions specified in the following sub paragraphs are satisfied.
- (2) An application for an extension of time ("the application") must be made in writing by the person affected by the decision.
 - (3) The application must --
 - (a) contain particulars of the grounds on which the extension of time is sought and must contain sufficient details of the decision which it is sought to have revised to enable that decision to be identified;
 - (b) subject to Paragraph 119(3) be made within 13 months of the date of notification of the decision which it is sought to have revised; and
 - (c) be delivered, by whatever means, to the authority.
 - (4) The application will not be granted unless the person affected satisfies the authority that--
 - (a) it is reasonable to grant the application;
 - (b) the application for revision has merit; and
 - (c) special circumstances are relevant to the application and as a result of those special circumstances it was not practicable for the application to be made within the time limit specified in Paragraph 119.
 - (5) In determining whether it is reasonable to grant the application for an extension of time, no account will be taken of the following--
 - (a) that the person affected was unaware of or misunderstood the law applicable to his case (including ignorance or misunderstanding of the time limits imposed by these provisions); or
 - (b) that the Valuation Tribunal or a court has taken a different view of the law from that previously understood and applied.
 - (6) In determining whether it is reasonable to grant an application, the authority will have regard to the principle that the greater the amount of time that has elapsed between the expiration of the time specified in paragraph 119 for applying for a revision and the making of

the application for an extension of time, the more compelling should be the special circumstances on which the application is based.

(7) An application under this paragraph for an extension of time which has been refused may not be renewed.

Date from which a revision takes effect

121. Where, on a revision the authority decides that the date from which a decision ("the original decision") took effect was erroneous, the decision will take effect on the date the original decision would have taken effect had the error not been made.

Decisions superseding earlier decisions

122. (1) Subject to the provisions in this paragraph, the prescribed cases and circumstances in which a decision may be made under paragraph 4 of Schedule 7 to the Child Support, Pensions and Social Security Act 2000 (decisions superseding earlier decisions) are as set out in sub paragraph (2).

(2) The authority may make a decision under paragraph 4 of Schedule 7 to the Child Support, Pensions and Social Security Act 2000 upon its own initiative or on an application made for the purpose on the basis that the decision to be superseded is a decision--

(a) in respect of which--

(i) there has been a change of circumstances since the decision had effect; or

(ii) it is anticipated that a change of circumstances will occur;

(b) which is erroneous in point of law or made in ignorance of, or was based upon a mistake as to, some material fact provided that the decision--

(i) cannot be revised on the basis of that error, ignorance or mistake; and

(ii) is not a decision prescribed in regulations under paragraph 6(2)(e) or (4)(a) of Schedule 7 to the Child Support, Pensions and Social Security Act 2000;

(c) of the Valuation Tribunal

(i) that was made in ignorance of, or was based upon a mistake as to, some material fact; or

(d) which is prescribed in regulations made under paragraph 6(2)(e) or (4)(a) of Schedule 7 to the Child Support, Pensions and Social Security Act 2000.

(e) which is affected by a decision of the Secretary of State that a sanctionable benefit payable to an applicant ceases to be payable or falls to be reduced under section 6B, 7 or 9 of the Social Security Fraud Act 2001 and for this purpose "sanctionable benefit" has the meaning given in section 6A of that Act; or

(f) which is affected by a decision of the Secretary of State that a joint-claim jobseeker's allowance ceases to be payable or falls to be reduced under section 8 of the Social Security Fraud Act 2001;

(g) except where sub-paragraph (i), (j) or (k) applies, where--

- (i) the applicant has been awarded entitlement to a reduction ; and
- (ii) subsequent to the first day of the period to which that entitlement relates, the applicant or a member of his family becomes entitled to an award of a relevant benefit within the meaning of section 8(3) of the Social Security Act 1998 or an increase in the rate of that relevant benefit;

(h) where--

- (i) the applicant or his partner makes, or is treated as having made, an election for a lump sum in accordance with--

- (a) paragraph A1 or 3C of Schedule 5 to the social Security Contributions and Benefits Act 1992;

- (b) paragraph 1 of Schedule 5A to that Act; or, as the case may be,

- (c) paragraph 12 or 17 of Schedule 1 to the Social Security (Graduated Retirement Benefit) Regulations 2005;

or

- (ii) such a lump sum is repaid in consequence of an application to change an election for a lump sum in accordance with regulation 5 of the Social Security (Deferral of Retirement Pensions, Shared Additional Pension and Graduated Retirement Benefit) (Miscellaneous Provisions) Regulations 2005 or, as the case may be, paragraph 20D of Schedule 1 to the Social Security (Graduated Retirement Benefit) Regulations 2005;

(i) where--

- (i) the applicant has been awarded entitlement to a reduction;

- (ii) the applicant or the applicant's partner has made a claim for employment and support allowance;

- (iii) subsequent to the first day of the period to which entitlement to a reduction relates, the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work within the meaning of section 1(4) of the Welfare Reform Act 2007 or limited capability for work-related activity within the meaning of section 2(5) of that Act; and

(iv) either--

- (a) the assessment phase as defined in section 24(2) of the Welfare Reform Act 2007 has ended; or

- (b) regulation 7 of the Employment and Support Allowance Regulations 2008 (circumstances where the condition that the assessment phase has ended before entitlement to the support component or the work related activity component arises does not apply) applies;

(j) where--

- (i) the applicant has been awarded entitlement to a reduction;

(ii) the applicant or the applicant's partner has had an award of benefit converted to an employment and support allowance in accordance with regulation 5(2)(a) of the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No 2) Regulations 2010; and

(iii) subsequent to the first day of the period to which that entitlement to a reduction relates, the Secretary of State makes a decision to supersede the award of employment and support allowance to award a different component;

(k) where the applicant has been awarded entitlement to a reduction and subsequent to the first day of the period to which that entitlement relates--

(i) a conversion decision of the kind set out in regulation 5(2)(a) of the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No 2) Regulations 2010 takes effect in respect of the applicant or the applicant's partner; or

(ii) the applicant or the applicant's partner is appealing a conversion decision as described in regulation 5(2)(b) of the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No 2) Regulations 2010 and is treated as having limited capability for work by virtue of regulation 30 of the Employment and Support Allowance Regulations 2008 as modified by the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No 2) Regulations 2010;

(3) The reference to a change of circumstances in paragraph (2)(a) includes changes of circumstances specified in paragraph 115(3) (changes of circumstances which do not need to be notified).

(4) A decision which may be revised under paragraph 119 may not be superseded under this paragraph except where--

(a) circumstances arise in which the authority may revise that decision under paragraph 119; and

(b) further circumstances arise in relation to that decision which are not specified in paragraph 119 but are specified in sub paragraph (2) or (5).

(5) Where the authority requires further evidence or information from the applicant in order to consider all the issues raised by an application under sub paragraph (2) ("the original application"), the authority will notify the applicant that further evidence or information is required and, if it does so, the decision may be superseded—

(a) where the applicant provides further relevant evidence or information within one month of the date of notification or such longer period of time as the authority may allow; or

(b) where the applicant does not provide such evidence or information within the time allowed under sub-paragraph (a), on the basis of the original application.

(6) The authority may treat an application for a revision or a notification of a change of circumstances as an application for a supersession.

(7) An application under this provision must be made in writing and delivered, by whatever means, to the authority.

Date from which a decision superseding an earlier decision takes effect

123. (1) A decision made by virtue of paragraph 4 of Schedule 7 to the Child Support, Pensions and Social Security Act 2000 ("the superseding decision") will take effect on a date other than the date on which it is made or the date on which the application was made in the cases or circumstances prescribed in sub paragraphs (2) to (7).

(2) Subject to paragraphs (3) and (6), where the superseding decision is made on the ground that there has been, or it is anticipated that there will be, a change of circumstances, the superseding decision takes effect on the date on which the change of circumstances is to take effect in accordance with sub paragraphs (a) to (t) below-;

(a) Except in cases where paragraph 60 (disregard of changes in tax, contributions, etc) applies, and subject to paragraph 124(3), and the following provisions of this paragraph, a change of circumstances which affects entitlement to, or the amount of, a reduction, will take effect from the first day of the benefit week following the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs will be the day immediately following the last day of entitlement to that benefit.

(b) Subject to paragraph (c), where the change of circumstances is a change in the amount of council tax payable, it will take effect from the day on which it actually occurs.

(c) Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 13 or 80 of the Local Government Finance Act 1992 (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under sections 11, 12 or 79 of that Act, it will take effect from the day on which the change in amount has effect.

(d) Where the change of circumstances is the applicant's acquisition of a partner, the change will have effect on the day on which the acquisition takes place.

(e) Where the change of circumstances is the death of an applicant's partner or their separation, it will have effect on the day the death or separation occurs.

(f) If two or more changes of circumstances occurring in the same benefit week would, but for this paragraph, take effect in different benefit weeks in accordance with paragraphs (a) to (e) they will take effect from the day to which the appropriate paragraph from (a) to (e) above refers, or, where more than one day is concerned, from the earlier day.

(g) Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the Act, is paid in respect of a past period and there was no entitlement to income of that amount during that period, the change of circumstances will take effect from the first day on which such income, had it been paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of these provisions.

(h) Without prejudice to sub paragraph (g), where the change of circumstances is the payment of income, or arrears of income, in respect of a past period, the change of circumstance will take effect from the first day on which such income, had it been timeously paid in that period at intervals appropriate to that income, would have fallen to be taken into account for the purposes of these provisions.

(i) Paragraph (j) applies if—

(a) the applicant or his partner has attained the age of 65; and

- (b) either—
 - (i) a non-dependant took up residence in the applicant's dwelling; or
 - (ii) there has been a change of circumstances in respect of a non-dependant so that the amount of the deduction which falls to be made under paragraph 30 increased.
- (j) Where this paragraph applies, the change of circumstances referred to in paragraph (i)(b) will take effect from the effective date.
- (k) In paragraph (j) but subject to paragraph (l), “the effective date” means—
 - (a) where more than one change of a kind referred to in paragraph (i)(b) relating to the same non-dependant has occurred since—
 - (i) the date on which the applicant's entitlement to council tax benefit first began; or
 - (ii) the date which was the last effective date in respect of such a change,

whichever is the later, the date which falls 26 weeks after the date on which the first such change occurred;
 - (b) where sub-paragraph (a) does not apply, the date which falls 26 weeks after the date on which the change referred to in paragraph (i)(b) occurred.
- (l) If in any particular case the date determined under paragraph (k) is not the first day of a benefit week, the effective date in that case will be the first day of the next benefit week to commence after the date determined under that paragraph.
- (m) paragraphs (n) to (p) apply where—
 - (a) the applicant is also on state pension credit;
 - (b) the amount of state pension credit awarded to him is changed in consequence of a change in the applicant's circumstances or the correction of an 'official error' (as defined in section 1(2) of the Housing Benefit and Council Tax Benefit (Decisions and Appeals) Regulations 2001) ; and
 - (c) the change in the amount of state pension credit payable to the applicant results in a change in the rate at which a reduction is allowed to him.
- (n) Where the change of circumstance is that an increase in the amount of state pension credit payable to the applicant results in—
 - (a) an increase in the rate at which a reduction is allowed to him, the change will take effect from the first day of the benefit week in which state pension credit becomes payable at the increased rate; or
 - (b) a decrease in the rate at which a reduction is payable to him, the change will take effect from the first day of the benefit week next following the date on which—
 - (i) the local authority receives notification from the Secretary of State of the increase in the amount of state pension credit; or

(ii) state pension credit is increased,

whichever is the later.

(o) Where the change of circumstance is that the applicant's state pension credit has been reduced and in consequence the rate of a reduction allowed to the applicant reduces —

(a) in a case where the applicant's state pension credit is reduced because the applicant failed to notify the Secretary of State timeously of the change of circumstances, the change will take effect from the first day of the benefit week from which state pension credit was reduced; or

(b) in any other case the change will take effect from the first day of the benefit week next following the date on which—

(i) the local authority receives notification from the Secretary of State of the reduction in the amount of state pension credit; or

(ii) state pension credit is reduced,

whichever is the later.

(p) Where the change of circumstance is that state pension credit is reduced and in consequence of the change, the rate of a reduction allowed to the applicant is increased, the change will take effect from the first day of the benefit week in which state pension credit becomes payable at the reduced rate.

(q) Where a change of circumstance occurs in that an award of state pension credit has been made to the applicant or his partner and this would result in a decrease in the rate of a reduction payable to the applicant, the change will take effect from the first day of the benefit week next following the date on which—

(a) the local authority receives notification from the Secretary of State of the award of state pension credit; or

(b) entitlement to state pension credit begins,

whichever is the later.

(r) Where, in the case of an applicant who, or whose partner, is or has been awarded state pension credit comprising only the savings credit, there is—

(a) a change of circumstances of a kind described in any of paragraphs (n) to (q) which results from a 'relevant calculation or estimate' ("relevant calculation or estimate" means the calculation or estimate made by the Secretary of State of the applicant's or, as the case may be, the applicant's partner's income and capital for the purposes of the award of state pension credit); and

(b) a change of circumstances which is a relevant determination, ("relevant determination" means a change in the determination by the authority of the applicant's income and capital using the relevant calculation or estimate, in accordance with regulation 17(1) Statutory Instrument 2006/216) .

each of which results in a change in the rate of a reduction payable to the applicant, the change of circumstances referred to in sub-paragraph (b) will take effect from the day

specified in paragraphs (n), (o), (p) or (q) as the case may be, in relation to the change referred to in sub-paragraph (a).

(s) Where a change of circumstance occurs in that a guarantee credit has been awarded to the applicant or his partner and this would result in an increase in the rate of a reduction payable to the applicant, the change will take effect from the first day of the benefit week next following the date in respect of which the guarantee credit is first payable.

(t) Where a change of circumstances would, but for this paragraph, take effect within the 4 week period specified in paragraph 93 (continuing payments where state pension credit claimed), that change will take effect on the first day of the first benefit week to commence after the expiry of the 4 week period.

as the case may be.

(3) For the purposes of determining the date on which a superseding decision is to take effect in accordance with paragraph (2), in a case where--

(a) the change of circumstances is a change of circumstances that is required to be notified, other than any change of circumstances referred to in paragraph 115(3); and

(b) that change of circumstances is notified more than one month after it occurs, or such longer period as may be allowed under paragraph 124; and

(c) the superseding decision is advantageous to the applicant,

the date of notification of the change of circumstances will be treated as the date on which the change of circumstances occurred.

(4) Where the superseding decision is advantageous to the applicant and is made on the ground that the superseded decision was made in ignorance of, or was based upon a mistake as to, some material fact, the superseding decision will take effect from the first day of the benefit week in which-

(a) except where sub-paragraph (b) applies, the authority first has information which is sufficient to show that the superseded decision was made in ignorance of, or was based upon a mistake as to, some material fact;

(b) where the superseding decision was made pursuant to an application, that application was received by the authority.

(5) Where a decision is made superseding a decision of a Valuation Tribunal ("the appeal decision") which--

(a) was made in ignorance of, or was based upon a mistake as to, some material fact; and

(b) was more advantageous to the applicant than it would otherwise have been but for that ignorance or mistake,

that superseding decision will take effect on the date on which the appeal decision took or was to take effect.

(6) A decision to which paragraph 122(2)(e) or (f) applies will take effect from the first day of the disqualification period prescribed for the purposes of section 6B or 7 of the Social Security Fraud Act 2001.

(7) Where the decision is superseded in accordance with paragraph 122(2)(g) the superseding decision will take effect from the date on which entitlement arises to the relevant benefit referred to in paragraph 122(2) (g)(ii) or to an increase in the rate of that relevant benefit.

(8) Where a decision is superseded in accordance with paragraph 122(2)(h) the superseding decision will take effect from the day on which a lump sum, or a payment on account of a lump sum, is paid or repaid if that day is the first day of the benefit week but, if it is not, from the next following such day.

(9) Where the decision is superseded in accordance with paragraph 122(2) (i) or (j), the decision will take effect from--

(a) the first day of entitlement to an amount in consequence of the decision of the Secretary of State referred to in paragraph 122(2) (i)(iii) or (j)(iii); or

(b) the first day that there would have been such entitlement had the applicant or the applicant's partner been entitled to an employment and support allowance by virtue of section 1 of the Welfare Reform Act 2007,

if that day is the first day of the benefit week but, if it is not, from the next following such day.

(10) Where a decision is superseded in accordance with paragraph 122(2) (k) the decision will take effect—

(a) where the decision made in accordance with the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No 2) Regulations 2010 takes effect from 1st April for a reduction;

(b) in any other case, from the day the decision made in accordance with the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No 2) Regulations 2010 takes effect.

Effective date for late notification of change of circumstances

124 . (1) For the purposes of making a decision under paragraph 4 of Schedule 7 to the Child Support, Pensions and Social Security Act 2000 a longer period of time may be allowed for the notification of a change of circumstances in so far as it affects the effective date of the change where the conditions specified in the following provisions of this paragraph are satisfied.

(2) An application for the purposes of paragraph (1) will--

(a) include particulars of the change of circumstances and the reasons for the failure to notify the change of circumstances on an earlier date; and

(b) be made within 13 months of the date on which the change occurred.

(3) An application for the purposes of sub paragraph (1) will not be granted unless the authority is satisfied that--

(a) it is reasonable to grant the application;

- (b) the change of circumstances notified by the applicant is relevant to the decision which is to be superseded; and
 - (c) special circumstances are relevant and as a result of those special circumstances it was not practicable for the applicant to notify the change of circumstances within one month of the change occurring.
- (4) In determining whether it is reasonable to grant the application, the authority will have regard to the principle that the greater the amount of time that has elapsed between the date one month after the change of circumstances occurred and the date the application for a superseding decision is made, the more compelling should be the special circumstances on which the application is based.
- (5) In determining whether it is reasonable to grant an application, no account will be taken of the following--
- (a) that the applicant was unaware of, or misunderstood, the law applicable to his case (including ignorance or misunderstanding of the time limits imposed by these provisions); or
 - (b) that the Valuation Tribunal or a court has taken a different view of the law from that previously understood and applied.
- (6) An application under this paragraph which has been refused may not be renewed.

Correction of accidental errors

- 125.** (1) Accidental errors in a decision, or a revised decision, or the record of such a decision, may be corrected by the authority at any time.
- (2) A correction made to a decision, or a revised decision, or the record of such a decision, will be deemed to be part of the decision, or of that record, and the authority will give a written notice of the correction as soon as practicable to the applicant.
- (3) In calculating the time within which an application can be made under paragraph 119(1)(a) for a relevant decision to be revised there will be disregarded any day falling before the day on which notice was given of a correction of the decision or to the revision or record thereof under sub paragraph (2).

Part 18

Suspension and termination of reductions and other matters

Cases where the authority may suspend

- 126.** (1) The authority may suspend a reduction in the circumstances prescribed in sub paragraph (2).
- (2) The prescribed circumstances are where--
- (a) it appears to the authority that an issue arises whether--
 - (i) the conditions for entitlement to a reduction are or were fulfilled; or
 - (ii) a decision as to an award of such a reduction should be revised under paragraph 119 or superseded under paragraph 122 above;
 - (b) an appeal is pending;

Restoring suspended reductions

- 127.** (1) Subject to sub paragraph (2), the circumstances for the purposes of paragraph 126 of restoring reductions so suspended are--
- (a) in a case to which paragraph 126(2)(a) applies, where the authority is satisfied that the reduction so suspended is properly payable and no outstanding issues remain to be resolved;
 - (b) in a case to which paragraph 126(2)(b) applies, an appeal is no longer pending and the reduction suspended remains payable following the determination of that appeal.
- (2) Where any of the circumstances in paragraph (1) is satisfied, the authority will, so far as practicable, restore the reduction or make a payment, as the case may be, within 14 days of the decision.

Suspension for failure to furnish information etc

- 128.** (1) The authority may suspend in whole or in part any reduction (by way of a reduction) in the amount that a person is or will become liable to pay in respect of council tax, in relation to persons who fail to comply with the information requirements as defined in paragraph 113(4).
- (2) The authority will notify any person to whom paragraph (1) refers of the requirements of this provision.
- (3) A person to whom paragraph (2) refers must--
- (a) furnish the information or evidence needed within a period of--
 - (i) one month beginning with the date on which the notification under paragraph (2) was sent to him; or
 - (ii) such longer period as the authority considers necessary in order to enable him to comply with the requirement; or
 - (b) satisfy the authority within the period provided for in paragraph (3)(a) that--

- (i) the information or evidence so required does not exist; or
 - (ii) it is not possible for him to obtain the information or evidence so required.
- (4) Where a person satisfies the requirements in sub paragraph (3), the authority will, so far as practicable, make, or as the case may be restore, the payment within 14 days of the decision to make or restore that payment.

Termination in cases of a failure to furnish information

- 129.** (1) A person in respect of whom a reduction has been suspended--
- (a) under paragraph 126 and who subsequently fails to comply with an information requirement; or
 - (b) under paragraph 128 for failing to comply with such a requirement,
- will cease to be entitled to the reduction from the date on which the reduction was so suspended, or such earlier date on which entitlement to the reduction ceases.
- (2) Sub paragraph (1) does not apply before the end of the period under paragraph 128 for the provision of information.

Part 19
Timeliness of appeals

Limitation of time within which an initial appeal may brought after revision

130. (1) where an applicant has followed the procedure set out in Schedule 1 part 2 and the authority has given notification under paragraph 9(b)(i) or (ii), the applicant will then have a period of one month from the date of notification to bring an appeal to the Valuation Tribunal or the appeal will lapse.

Circumstances in which a late appeal may be brought

131. (1) the limitation in paragraph 130 above will not apply where:
- (a) the applicant or partner or dependant of the applicant has died or suffered serious illness;
 - (b) the applicant is not resident in the United Kingdom; or
 - (c) the normal postal services were disrupted; or
 - (d) some other wholly exceptional and relevant circumstances exist by which it was not practicable to submit an appeal within one month of the notification from the authority.

Part 20
Miscellaneous

Up-rating

132. The Authority reserves the right to up-rate all the figures relating to allowances and premiums used to determine basic living needs for the purposes of the means test set out in this Scheme to apply from the 1st April of each year for all claimants. That up-rating will be based upon the consumer price index, or the retail price index, or the rate of inflation set out in the preceding September, or by any other rate determined with reference to provisions made for housing benefit and universal credit, or as decided by the Authority.

Date of Effect

4. The acceptance of this Scheme was approved and adopted by a meeting of the Full Council of the Borough of South Tyneside on the 13th January 2022 and will take effect for the period 1st April 2022 until the 31st March 2023 and thereafter, unless modified or amended, for future years by the Council.