

*Draft Regulations laid before the National Assembly for Wales under section 13A(8) of the Local Government Finance Act 1992, for approval by resolution of the National Assembly for Wales.*

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DRAFT WELSH STATUTORY  
INSTRUMENTS

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**2017 No. (W. )**

**COUNCIL TAX, WALES**

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

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 (“the Prescribed Requirements Regulations”) and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 (“the Default Scheme Regulations”) made under section 13A(4) and (5) of, and Schedule 1B to, the Local Government Finance Act 1992.

The Prescribed Requirements Regulations require each billing authority in Wales to make a scheme specifying the reductions which are to apply to amounts of council tax payable by persons, or classes of persons, whom the authority considers are in financial need. The Prescribed Requirements Regulations also set out the matters that must be included within such a scheme.

The Default Scheme Regulations set out a scheme that will take effect, in respect of dwellings situated in the area of a billing authority, if the authority fails to make its own scheme.

These Regulations amend both the Prescribed Requirements Regulations and the Default Scheme Regulations.

The amendments to the Prescribed Requirements Regulations made by regulations 3(a), 4(a) and (c)(ii), 5(a), 6(a) and (c)(ii) to (e) increase certain figures that are used in calculating whether a person is entitled to a

reduction and the amount of that reduction. The updated figures relate to non-dependant deductions (adjustments made to the maximum amount of reduction a person can receive to take account of adults living in the dwelling who are not dependants of the applicant); and the applicable amount in relation to an application for a reduction (the amount against which an applicant's income is compared in order to determine the amount of reduction to which the applicant is entitled). The same amendments are made in relation to the Default Scheme Regulations by regulations 8, 17(a) and (c)(ii), 18(a) and (c)(ii) to (e).

The amendments to the Prescribed Requirements Regulations made by regulations 3(a)(iii) to (vi), 4(a) and 5(a)(iii) to (vi) also rectify inconsistencies between the figures within the Welsh language and English language versions of those Regulations that were inserted by the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2016. The same amendments are made in relation to the Default Scheme Regulations by regulations 8(c) to (f) and 17(a).

The amendments to the Prescribed Requirements Regulations made in regulations 3(b) and 5(b) and (c) make changes to provisions about when an applicant's average weekly earnings from employment are taken into account. The earnings will be taken into account in the reduction weeks specified, even if the applicant does not actually receive the earnings from their employer in that week. The same amendments are made in relation to the Default Scheme Regulations by regulations 9, 11 and 12.

The amendments to the Prescribed Requirements Regulations made by regulations 3(c) to (e) and 5(d) to (g) update references to "personal reliefs" so as to refer to the relevant provisions of the Income Tax Act 2007. The same amendments are made in relation to the Default Scheme Regulations by regulations 10 and 13 to 16.

The amendments to the Prescribed Requirements Regulations made by regulations 4(b) to (c)(i) and 6(b) and (c)(i) provide that, where a carer for a severely disabled person has an award of universal credit which includes the carer element, that severely disabled person will not be entitled to the severe disability premium when determining that person's applicable amount. The same amendments are made in relation to the Default Scheme Regulations by regulations 17(b) and (c)(i) and 18(b) and (c)(i).

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to

the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Finance and Public Services Performance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

*Draft Regulations laid before the National Assembly for Wales under section 13A(8) of the Local Government Finance Act 1992, for approval by resolution of the National Assembly for Wales.*

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DRAFT WELSH STATUTORY  
INSTRUMENTS

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**2017 No. (W. )**

**COUNCIL TAX, WALES**

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

*Made* \*\*\*

*Coming into force in accordance with  
regulation 1(2)*

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by section 13A(4) and (5) of, and paragraphs 2 to 7 of Schedule 1B to, the Local Government Finance Act 1992(1).

In accordance with section 13A(8) of that Act, a draft of this instrument has been laid before and approved by resolution of the National Assembly for Wales.

**Title, commencement and interpretation**

1.—(1) The title of these Regulations is the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Wales) (Amendment) Regulations 2017.

(2) These Regulations come into force the day after the day on which they are made.

(3) These Regulations apply in relation to a council tax reduction scheme made for a financial year beginning on or after 1 April 2017.

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(1) 1992 c. 14. Section 13A was substituted by section 10(1) of the Local Government Finance Act 2012 (c. 17) and Schedule 1B was inserted by section 10(2) of, and Schedule 4 to, that Act.

(4) In these Regulations “council tax reduction scheme” (“*cynllun gostyngiadau'r dreth gyngor*”) means a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013(1), or the scheme that applies in default by virtue of paragraph 6(1)(e) of Schedule 1B to the Local Government Finance Act 1992.

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

2. The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 are amended in accordance with regulations 3 to 6.

3. In Schedule 1 (determining eligibility for a reduction: pensioners)—

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

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(1) S.I. 2013/3029 (W. 301), as amended by S.I. 2014/66 (W. 6), S.I. 2014/825 (W. 83), S.I. 2015/44 (W. 3), S.I. 2015/971 and S.I. 2016/50 (W. 21).

(ii) after sub-paragraph (3) insert—

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

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

(iii) after sub-paragraph (4) insert—

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

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

- (c) in the case of an application or a reduction under a scheme where the applicant's average weekly earnings from employment change, the first day of the reduction week following the date of the change, and the beginning of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week.”;
  - (c) in paragraph 13(5)(a) (calculation of net earnings of employed earners: pensioners)—
    - (i) for “personal relief to which the applicant is entitled under section 35, 36 or 37” substitute “personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3”;
    - (ii) omit “(personal allowances)”;
    - (iii) for “relief” in the second place it occurs substitute “reliefs”;
  - (d) in paragraph 22(b) (disregard of changes in tax, contributions etc) for “relief” substitute “reliefs under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007(1)”;
  - (e) in paragraph 24(1)(b) (calculation of deduction of tax and contributions of self-employed earners) for “personal relief to which the applicant is entitled under section 35, 36 or 37” substitute “personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3”.
- 4. In Schedule 2 (applicable amounts: pensioners)—**
- (a) in column (2) of the Table in paragraph 1 (personal allowances)—
    - (i) in the Welsh language version—
      - (aa) in sub-paragraph (1) for “£155.60” and “£168.70” substitute “£159.35” and “£172.55” respectively;
      - (bb) in sub-paragraph (2) for “£237.55” and “£252.30” substitute “£243.25” and “£258.15” respectively;
      - (cc) in sub-paragraph (3) for “£237.55” and “£81.95” substitute “£243.25” and “£83.90” respectively;
      - (dd) in sub-paragraph (4) for “£252.30” and “£83.60” substitute “£258.15” and “£85.60” respectively;

- (ii) in the English language version—
  - (aa) in sub-paragraph (1) for “£155.60” and “£170.45” substitute “£159.35” and “£172.55” respectively;
  - (bb) in sub-paragraph (2) for “£237.55” and “£255.00” substitute “£243.25” and “£258.15” respectively;
  - (cc) in sub-paragraph (3) for “£237.55” and “£81.95” substitute “£243.25” and “£83.90” respectively;
  - (dd) in sub-paragraph (4) for “£255.50” and “£84.55” substitute “£258.15” and “£85.60” respectively;
- (b) in paragraph 6 (severe disability premium)—
  - (i) in sub-paragraph (2)(a)(iii) after “carer’s allowance” insert “under section 70 of the SSCBA(1) or has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013(2)”;
  - (ii) in the closing words of sub-paragraph (2)(b)—
    - (aa) after “carer’s allowance” insert “or has an award of universal credit which includes the carer element”;
    - (bb) after “such an allowance” insert “or has such an award of universal credit”;
  - (iii) in sub-paragraph (7)(d)—
    - (aa) after “carer’s allowance” insert “or having an award of universal credit which includes the carer element”;
    - (bb) after “be so entitled and in receipt” insert “or have such an award of universal credit”;
  - (iv) in sub-paragraph (8)(a) after “carer’s allowance” insert “or an award of universal credit which includes the carer element”;
  - (v) in sub-paragraph (8)(b)—
    - (aa) after “carer’s allowance” insert “or having an award of universal

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(1) The “SSCBA” (“DCBNC”) means the Social Security Contributions and Benefits Act 1992 (c. 4); see the definition in regulation 2 of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013.

(2) S.I. 2013/376 as amended by S.I. 2015/1754.

- credit which includes the carer element”;
- (bb) after “that allowance” insert “or had such an award of universal credit”;
- (c) in the Table in Part 4 (amounts of premium specified in Part 3)—
  - (i) in the first column—
    - (aa) in sub-paragraph (1)(b)(i), after “carer’s allowance” insert “or who has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,”;
    - (bb) in sub-paragraph (1)(b)(ii), after “such an allowance” insert “or such an award of universal credit”;
  - (ii) in the second column—
    - (aa) in sub-paragraph (1) for “£61.85” in each place where it occurs substitute “£62.45” and for “£123.70” substitute “£124.90”;
    - (bb) in sub-paragraph (2) for “£24.43” substitute “£24.78”;
    - (cc) in sub-paragraph (3) for “£60.06” substitute “£60.90”;
    - (dd) in sub-paragraph (4) for “£34.60” substitute “£34.95”.

**5. In Schedule 6 (determining eligibility for a reduction: persons who are not pensioners)—**

- (a) in paragraph 5 (non-dependant deductions: persons who are not pensioners)—
  - (i) in sub-paragraph (1)(a) for “£12.25” substitute “£12.70”;
  - (ii) in sub-paragraph (1)(b) for “£4.05” substitute “£4.20”;
  - (iii) in sub-paragraph (2)(a) of the Welsh language version for “£195.00” substitute “£200.00”;
  - (iv) in sub-paragraph (2)(a) of the English language version for “£194.00” substitute “£200.00”;
  - (v) in sub-paragraph (2)(b) of the Welsh language version for “£195.00”, “£338.00” and “£8.10” substitute “£200.00”, “£346.00” and “£8.40” respectively;
  - (vi) in sub-paragraph (2)(b) of the English language version for “£194.00”, “£338.00” and “£8.10” substitute

- “£200.00”, “£346.00” and “£8.40” respectively;
- (vii) in sub-paragraph (2)(c) for “£338.00”, “£420.00” and “£10.25” substitute “£346.00”, “£430.00” and “£10.60” respectively;
- (b) in paragraph 10(2)(a) (average weekly earnings of employed earners: persons who are not pensioners) after “if the applicant has received any earnings” insert “or expects to receive an amount of earnings”;
- (c) after paragraph 10 insert—

**“Date on which income consisting of earnings from employment as an employed earner are taken into account: persons who are not pensioners**

**10A.** An applicant’s average weekly earnings from employment estimated pursuant to paragraph 10 (average weekly earnings of employed earners: persons who are not pensioners) and paragraphs 14 and 15 (earnings of employed earners: persons who are not pensioners) of this Schedule must be taken into account—

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

- (d) in paragraph 15(6)(a) (calculation of net earnings of employed earners: persons who are not pensioners)—
  - (i) for “personal relief to which the applicant is entitled under sections 35 to 37” substitute “personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3”;
  - (ii) omit “(personal allowances)”;
  - (iii) for “relief” in the second place it occurs substitute “reliefs”;
- (e) in paragraph 19(10)(a) (notional income: persons who are not pensioners)—
  - (i) for “personal relief to which the applicant is entitled under sections 35 to 37” substitute “personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3”;
  - (ii) omit “(personal allowances)”;
  - (iii) for “relief” in the second place it occurs substitute “reliefs”;
- (f) in paragraph 23(b) (disregard of changes in tax, contributions etc) for “relief” substitute “reliefs under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007”;
- (g) in paragraph 25(1)(b) (calculation of deduction of tax and contributions of self-employed earners)—
  - (i) for “personal relief to which the applicant is entitled under section 35 to 37” substitute “personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3”;
  - (ii) omit “(personal allowances)”.

**6. In Schedule 7 (applicable amounts: persons who are not pensioners)—**

- (a) in column (2) of the Table in paragraph 1 (personal allowances)—
  - (i) in sub-paragraph (1) for “£73.10” in each place in which it occurs substitute “£73.85” and for “£57.90” substitute “£58.50”;
  - (ii) in sub-paragraph (2) for “£73.10” substitute “£73.85”;
  - (iii) in sub-paragraph (3) for “£114.85” substitute “£116.00”;
- (b) in paragraph 11 (severe disability premium)—
  - (i) in sub-paragraph (2)(a)(iii) after “SSCBA” insert “or has an award of universal credit which includes the carer

- element under regulation 29 of the Universal Credit Regulations 2013”;
- (ii) in the closing words of sub-paragraph (2)(b)—
    - (aa) after “carer’s allowance” insert “or has an award of universal credit which includes the carer element”;
    - (bb) after “such an allowance” insert “or has such an award of universal credit”;
  - (iii) in sub-paragraph (5)(b)—
    - (aa) after “carer’s allowance” insert “or having an award of universal credit which includes the carer element”;
    - (bb) after “be so entitled and in receipt” insert “or have such an award of universal credit”;
  - (iv) in sub-paragraph (6) after “carer’s allowance” insert “or an award of universal credit which includes the carer element”;
  - (v) in sub-paragraph (7)—
    - (aa) after “carer’s allowance” insert “or having an award of universal credit which includes the carer element”;
    - (bb) after “that allowance” insert “or had such an award of universal credit”;
  - (c) in the Table in Part 4 (amounts of premiums specified in Part 3)—
    - (i) in the first column—
      - (aa) in sub-paragraph (2)(b)(i), after “carer’s allowance” insert “or who has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,”;
      - (bb) in sub-paragraph (2)(b)(ii), after “such an allowance” insert “or such an award of universal credit”;
    - (ii) in the second column—
      - (aa) in sub-paragraph (1) for “£32.25” and “£45.95” substitute “£32.55” and “£46.40” respectively;
      - (bb) in sub-paragraph (2) for “£61.85” in each place in which it occurs substitute “£62.45” and for “£123.70” substitute “£124.90”;

- (cc) in sub-paragraph (3) for “£60.06” substitute “£60.90”;
- (dd) in sub-paragraph (4) for “£34.60” substitute “£34.95”;
- (ee) in sub-paragraph (5) for “£24.43”, “£15.75” and “£22.60” substitute “£24.78”, “£15.90” and “£22.85” respectively;
- (d) in paragraph 23 (amount of work-related activity component), for “£29.05” substitute “£29.35”;
- (e) in paragraph 24 (amount of support component), for “£36.20” substitute “£36.55”.

### **Amendments to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013**

**7.** The scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013(1) is amended in accordance with regulations 8 to 18.

**8.** In paragraph 28 (non-dependant deductions: pensioners and persons who are not pensioners)—

- (a) in sub-paragraph (1)(a) for “£12.25” substitute “£12.70”;
- (b) in sub-paragraph (1)(b) for “£4.05” substitute “£4.20”;
- (c) in sub-paragraph (2)(a) of the Welsh language version for “£195.00” substitute “£200.00”;
- (d) in sub-paragraph (2)(a) of the English language version for “£194.00” substitute “£200.00”;
- (e) in sub-paragraph (2)(b) of the Welsh language version for “£195.00”, “£338.00” and “£8.10” substitute “£200.00”, “£346.00” and “£8.40” respectively;
- (f) in sub-paragraph (2)(b) of the English language version for “£194.00”, “£338.00” and “£8.10” substitute “£200.00”, “£346.00” and “£8.40” respectively;
- (g) in sub-paragraph (2)(c) for “£338.00”, “£420.00” and “£10.25” substitute “£346.00”, “£430.00” and “£10.60” respectively.

**9.** In paragraph 37 (calculation of weekly income: pensioners)—

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(1) S.I.2013/3035 (W. 303), as amended by S.I. 2014/66 (W. 6), S.I. 2014/825 (W. 83), S.I. 2015/44 (W. 3), S.I. 2015/971 and S.I. 2016/50 (W. 21).

- (a) in sub-paragraph (1) for “sub-paragraph (2) or (4)” substitute “sub-paragraph (2), (3A), (4A) or (5)”;
- (b) after sub-paragraph (3) insert—
  - “(3A) Income calculated pursuant to sub-paragraphs (2) and (3) must be taken into account—
    - (a) in the case of an application, on the date on which the application was made or treated as made, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week;
    - (b) in the case of an application or a reduction under a scheme where the applicant commences employment, the first day of the reduction week following the date the applicant commences that employment, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week; or
    - (c) in the case of an application or a reduction under a scheme where the applicant's average weekly earnings from employment change, the first day of the reduction week following the date the applicant's earnings from employment change so as to require recalculation under this paragraph, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week.”;
- (c) after sub-paragraph (4) insert—
  - “(4A) An applicant's earnings from employment as an employed earner not calculated pursuant to sub-paragraphs (2) and (3) must be taken into account—
    - (a) in the case of an application, on the date on which the application was made or treated as made, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week;
    - (b) in the case of an application or a reduction under a scheme where the applicant commences employment, the first day of the reduction week following the date the applicant commences that employment, and the

first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week; or

- (c) in the case of an application or a reduction under a scheme where the applicant's average weekly earnings from employment change, the first day of the reduction week following the date of the change, and the beginning of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week.”

**10.** In paragraph 39(5)(a) (calculation of net earnings of employed earners: pensioners)—

- (a) for “personal relief to which the applicant is entitled under sections 35 to 37” substitute “personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3”;
- (b) omit “(personal allowances)”;
- (c) for “relief” in the second place it occurs substitute “reliefs”.

**11.** In paragraph 44(2)(a) (average weekly earnings of employed earners: persons who are not pensioners) after “if the applicant has received any earnings” insert “or expects to receive an amount of earnings”.

**12.** After paragraph 44 insert—

**“Date on which income consisting of earnings from employment as an employed earner are taken into account: persons who are not pensioners**

**44A.** An applicant’s average weekly earnings from employment estimated pursuant to paragraph 44 (average weekly earnings of employed earners: persons who are not pensioners) and paragraphs 48 and 49 (earnings of employed earners: persons who are not pensioners) must be taken into account—

- (a) in the case of an application, on the date on which the application was made or treated as made, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week;
- (b) in the case of an application or a reduction under a scheme where the applicant commences employment, the first day of the reduction week

following the date the applicant commences that employment, and the first day of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week; or

- (c) in the case of an application or reduction under a scheme where the applicant's average weekly earnings from employment change, the first day of the reduction week following the date of the change, and the beginning of each reduction week thereafter, regardless of whether those earnings were actually received in that reduction week."

**13.** In paragraph 49(6)(a) (calculation of net earnings of employed earners: persons who are not pensioners)—

- (a) for "personal relief to which the applicant is entitled under sections 35 to 37" substitute "personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3";
- (b) omit "(personal allowances)";
- (c) for "relief" in the second place it occurs substitute "reliefs".

**14.** In paragraph 53(10)(a) (notional income: persons who are not pensioners)—

- (a) for "personal relief to which the applicant is entitled under sections 35 to 37" substitute "personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A";
- (b) omit "(personal allowances)";
- (c) for "relief" in the second place it occurs substitute "reliefs".

**15.** In paragraph 57(b) (disregard of changes in tax, contributions etc) for "relief" substitute "reliefs under Chapters 2, 3 and 3A of Part 3 of the Income Tax Act 2007".

**16.** In paragraph 59(1)(b) (calculation of deduction of tax and contributions of self-employed earners)—

- (a) for "personal relief to which the applicant is entitled under sections 35 to 37" substitute "personal reliefs to which the applicant is entitled under Chapters 2, 3 and 3A of Part 3";
- (b) omit "(personal allowances)".

**17.** In Schedule 2 (applicable amounts: pensioners)—

- (a) in column (2) of the Table in paragraph 1 (personal allowances)—
  - (i) in the Welsh language version—
    - (aa) in sub-paragraph (1) for “£155.60” and “£168.70” substitute “£159.35” and “£172.55” respectively;
    - (bb) in sub-paragraph (2) for “£237.55” and “£252.30” substitute “£243.25” and “£258.15” respectively;
    - (cc) in sub-paragraph (3) for “£237.55” and “£81.95” substitute “£243.25” and “£83.90” respectively;
    - (dd) in sub-paragraph (4) for “£252.30” and “£83.60” substitute “£258.15” and “£85.60” respectively;
  - (ii) in the English language version—
    - (aa) in sub-paragraph (1) for “£155.60” and “£170.45” substitute “£159.35” and “£172.55” respectively;
    - (bb) in sub-paragraph (2) for “£237.55” and “£255.00” substitute “£243.25” and “£258.15” respectively;
    - (cc) in sub-paragraph (3) for “£237.55” and “£81.95” substitute “£243.25” and “£83.90” respectively;
    - (dd) in sub-paragraph (4) for “£255.50” and “£84.55” substitute “£258.15” and “£85.60” respectively;
- (b) in paragraph 6 (severe disability premium)—
  - (i) in sub-paragraph (2)(a)(iii) after “carer’s allowance” insert “under section 70 of the SSCBA or has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013”;
  - (ii) in the closing words of sub-paragraph (2)(b)—
    - (aa) after “carer’s allowance” insert “or has an award of universal credit which includes the carer element”;
    - (bb) after “such an allowance” insert “or has such an award of universal credit”;
  - (iii) in sub-paragraph (7)(d)—
    - (aa) after “carer’s allowance” insert “or having an award of universal credit which includes the carer element”;

- (bb) after “be so entitled and in receipt” insert “or have such an award of universal credit”;
- (iv) in sub-paragraph (8)(a) after “carer’s allowance” insert “or an award of universal credit which includes the carer element”;
- (v) in sub-paragraph (8)(b)—
  - (aa) after “carer’s allowance” insert “or having an award of universal credit which includes the carer element”;
  - (bb) after “that allowance” insert “or had such an award of universal credit”;
- (c) in the Table in Part 4 (amounts of premiums specified in Part 3)—
  - (i) in the first column—
    - (aa) in sub-paragraph (1)(b)(i), after “carer’s allowance” insert “or who has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,”;
    - (bb) in sub-paragraph (1)(b)(ii), after “such an allowance” insert “or such an award of universal credit”;
  - (ii) in the second column—
    - (aa) in sub-paragraph (1) for “£61.85” in each place in which it occurs substitute “£62.45” and for “£123.70” substitute “£124.90”;
    - (bb) in sub-paragraph (2) for “£24.43” substitute “£24.78”;
    - (cc) in sub-paragraph (3) for “£60.06” substitute “£60.90”;
    - (dd) in sub-paragraph (4) for “£34.60” substitute “£34.95”.

**18.** In Schedule 3 (applicable amounts: persons who are not pensioners)—

- (a) in column (2) of the Table in paragraph 1 (personal allowances)—
  - (i) in sub-paragraph (1) for “£73.10” in each place in which it occurs substitute “£73.85” and for “£57.90” substitute “£58.50”;
  - (ii) in sub-paragraph (2) for “£73.10” substitute “£73.85”;
  - (iii) in sub-paragraph (3) for “£114.85” substitute “£116.00”;

- (b) in paragraph 11 (severe disability premium)—
  - (i) in sub-paragraph (2)(a)(iii) after “SSCBA” insert “or has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013”;
  - (ii) in the closing words of sub-paragraph (2)(b)—
    - (aa) after “carer’s allowance” insert “or has an award of universal credit which includes the carer element”;
    - (bb) after “such an allowance” insert “or has such an award of universal credit”;
  - (iii) in sub-paragraph (5)(b)—
    - (aa) after “carer’s allowance” insert “or having an award of universal credit which includes the carer element”;
    - (bb) after “be so entitled and in receipt” insert “or have such an award of universal credit”;
  - (iv) in sub-paragraph (6) after “carer’s allowance” insert “or an award of universal credit which includes the carer element”;
  - (v) in sub-paragraph (7)—
    - (aa) after “carer’s allowance” insert “or having an award of universal credit which includes the carer element”;
    - (bb) after “that allowance” insert “or had such an award of universal credit”;
- (c) in the Table in Part 4 (amounts of premiums specified in Part 3)—
  - (i) in the first column—
    - (aa) in sub-paragraph (2)(b)(i), after “carer’s allowance” insert “or who has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,”;
    - (bb) in sub-paragraph (2)(b)(ii), after “such an allowance” insert “or such an award of universal credit”;
  - (ii) in the second column—
    - (aa) in sub-paragraph (1) for “£32.25” and “£45.95” substitute “£32.55” and “£46.40” respectively;

- (bb) in sub-paragraph (2) for “£61.85” in each place in which it occurs substitute “£62.45” and for “£123.70” substitute “£124.90”;
- (cc) in sub-paragraph (3) for “£60.06” substitute “£60.90”;
- (dd) in sub-paragraph (4) for “£34.60” substitute “£34.95”;
- (ee) in sub-paragraph (5) for “£24.43”, “£15.75” and “£22.60” substitute “£24.78”, “£15.90” and “£22.85” respectively;
- (d) in paragraph 23 (amount of work-related activity component), for “£29.05” substitute “£29.35”;
- (e) in paragraph 24 (amount of support component), for “£36.20” substitute “£36.55”.

Cabinet Secretary for Finance and Local Government,  
one of the Welsh Ministers

Date