



Ministry of Housing,
Communities &
Local Government

Local Taxation Division

*Ministry of Housing, Communities
and Local Government*

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To: Local Authorities in England

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FOR THE ATTENTION OF THE COUNCIL TAX SECTION

Council Tax Information Letter (2/2020) – 24 January 2020

Dear Colleague,

In May 2019, new rules came into force that affected how mixed-age couples (where one partner has attained the qualifying age for state pension credit and the other has not) accessed benefits.

At the time these reforms were implemented, the Department wrote to confirm that it would consider whether any changes to regulations were needed to ensure regulatory alignment between Local Council Tax Support (LCTS) and the wider benefits system.

The Department has considered the interaction between the changes made by the Department for Work and Pensions in respect of mixed-age couples and LCTS, and does not consider that any further legislative changes are required to achieve the outcome intended by these reforms. The Department will therefore not be making any further changes to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 ahead of the financial year 2020/21.

On 13 January, the Prescribed Requirements Regulations were amended by the Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2020. These Regulations can be found online at: <http://www.legislation.gov.uk/ukxi/2020/23/contents/made>. A Council Tax Information Letter setting out the impact of these Regulations on the administration of council tax was published on 14 January and can be found online at: <https://www.gov.uk/government/collections/council-tax-information-letters>.

Should you have any further queries about any of the matters set out in this letter, please contact the Department at: council.tax@communities.gov.uk.