

## Gloucester City Council Tax Reduction Scheme

Gloucester City Council's local Council Tax Support Scheme was introduced in April 2013 based on the default scheme set out by the government controlled by Council Tax Reduction Schemes (Default Scheme) (England) 2012 Regulations.

### Legislative requirements

The government set out elements of the scheme which are required to be administered by all councils and are detailed in the prescribed requirements legislation. Changes being applied from 1 April 2024 will be set out in The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2024 and, once published, can be viewed on [www.legislation.gov.uk](http://www.legislation.gov.uk)

The Government has also set out rules in the following Regulations:

- Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, which protect claimants of state pension credit age;
- Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (England) (Amendment) Regulations 2012;
- Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2013

The 'Prescribed Requirements' regulations detail how Council Tax Support will be worked out for people of state pension credit age. In designing a local Council Tax Support scheme for people of state pension credit age, local authorities must include the provisions of the council tax reduction schemes 'Prescribed Requirements' regulations.

The Council Tax Reduction Schemes (Default Scheme) (England) 2012 Regulations include all of the provisions of the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, ensuring that claimants of state pension credit age are protected, and they also made provision for deciding CTS entitlement for working age claimants.

The scheme is reviewed on an annual basis and updated where it is appropriate to do so in line with local priorities and to reflect changes within the wider Welfare Benefit system.

No changes that require consultation are being made for 2024/25.



Council Tax Support  
Scheme 2023.pdf

There are no amendments planned for 2024-25 and it is proposed to retain the current policy.