

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

DRAFT WELSH STATUTORY
INSTRUMENTS

2024 No. (W.)

COUNCIL TAX, WALES

**The Council Tax Reduction
Schemes (Prescribed Requirements
and Default Scheme) (Amendment)
(Wales) Regulations 2024**

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 that 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 in 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 that authority fails to make its own scheme.

Regulation 3 inserts new definitions into the Prescribed Requirements Regulations as a consequence of other amendments made by these Regulations. Regulation 12 makes the same amendments to the Default Scheme Regulations.

Regulations 4(c) (but see further below), 6(a)(i) to (v) and (vii), 7(c), and 9(a)(i) to (v) and (vii) amend the Prescribed Requirements Regulations to create new

disregards in relation to payments made by the Secretary of State or the Post Office for the purpose of providing compensation or support in connection with the failings of the Post Office Horizon computer system or otherwise payable following the judgment in *Bates and Others v Post Office Ltd* ((No. 3) “Common Issues”) [2019] EWHC 606 (QB), or in relation to payments made under the Vaccine Damage Payments Act 1979. The same amendments are made by regulations 13(c), 17(a)(i) to (v) and (vii), and 18(a)(i) to (v) and (vii) of the Default Scheme Regulations.

Regulation 4(c) amends the Prescribed Requirements Regulations to correct a previous omission in those Regulations to ensure that the list of matters which must be disregarded in relation to non-dependant deductions which apply to working age persons also apply to pensioners. The same regulation also includes an amendment which provides for a disregard in relation to Post Office compensation payments (for which see above).

Regulation 5(d) amends the Prescribed Requirements Regulations to ensure that where an applicant or the partner of an applicant is responsible for a young person who is a member of the applicant’s household, and that young person is in receipt of an armed forces independence payment, then such a payment is taken into account when determining the amount of premium that applies for the purpose of determining the amount of any reduction. The same amendment is made to the Default Scheme Regulations by regulation 15(d).

Regulations 6(a)(vi) and 9(a)(vi) amend the Prescribed Requirements Regulations to enable certain payments made from the estate of a deceased person to be disregarded for the purpose of determining eligibility for a reduction. The disregard applies to payments derived from a payment made from an approved blood scheme, or the Scottish Infected Blood Support Scheme, which is to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29 July 2022. That report recommended that an interim payment should be made to all those infected from contaminated blood or blood products and all bereaved partners registered on UK infected blood support schemes and those who register before the inception of any future scheme. Where an infected person or their bereaved partner registered with such a scheme but died before the interim payment could be made, it will be paid to their estate. A payment derived from an interim payment paid from an estate of a deceased person will be disregarded for the purpose of determining eligibility for a reduction if it is made to a deceased person’s son, daughter, step-son or step-daughter. The same amendments are made to the

Default Scheme Regulations by regulations 17(a)(vi) and 18(a)(vi).

Regulations 6(b) and (c) and 9(b) and (c) amend the Prescribed Requirements Regulations in consequence of the Bereavement Benefits (Remedial) Order 2023 (S.I. 2023/134) (“the Remedial Order”) which came into force on 9 February 2023. By virtue of the Remedial Order, entitlement to bereavement benefits is extended to survivors of cohabiting partnerships who have dependent children. Previously these payments were only available to eligible bereaved parents who were married or in a civil partnership.

Certain lump sum payments of bereavement support payment and widowed parent’s allowance made to the survivors of cohabiting partnerships are disregarded when calculating an applicant’s capital for the purposes of entitlement to a council tax reduction. Any lump sum payment of bereavement support payment at the higher rate as set out in regulation 3(1) of the Bereavement Support Regulations 2017 will be disregarded for a period of 52 weeks, from 1 April 2024 or from the date of receipt of the payment, whichever is later. Any lump sum payment of widowed parent’s allowance, made to the surviving partner of a cohabiting partnership as a result of a death occurring before the coming into force of the Remedial Order, will be disregarded. The same amendments are made to the Default Scheme Regulations by regulations 17(b) and (c) and 18(b) and (c).

Regulation 10 amends the Prescribed Requirements Regulations in consequence of the Tertiary Education and Research (Wales) Act 2022. The amendment ensures that where access funds are paid to students on a discretionary basis by the Commission for Tertiary Education and Research, such funds are taken into account when determining eligibility for a council tax reduction. The same amendments are made to the Default Scheme Regulations by regulation 14.

The amendments made to the Prescribed Requirements Regulations by regulations 4(a) and (b), 5(a) to (c) and (e), 7(a) and (b) and 8 uprate certain figures used to calculate whether a person is entitled to a reduction, and if so, the amount of that reduction. The uprated figures apply to non-dependant deductions (adjustments made to the maximum amount of a reduction that a person can receive taking into account adults living in the dwelling who are not the applicant’s dependants) and the applicable amount (the amount against which an applicant’s income is compared to determine the reduction, if any, which the applicant may be entitled to receive). A number of other figures are also uprated to reflect changes to various other entitlements. The same amendments are

made to the Default Scheme Regulations by regulations 13(a) and (b), 15(a) to (c) and (e) and 16.

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 Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

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

DRAFT WELSH STATUTORY
INSTRUMENTS

2024 No. (W.)

COUNCIL TAX, WALES

**The Council Tax Reduction
Schemes (Prescribed Requirements
and Default Scheme) (Amendment)
(Wales) Regulations 2024**

Made

Coming into force

19 January 2024

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 6 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 Senedd Cymru(2).

Title, coming into force, application and interpretation

1.—(1) The title of these Regulations is the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Amendment) (Wales) Regulations 2024.

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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). Schedule 1B was inserted by section 10(2) of, and paragraph 1 of Schedule 4 to, that Act. See section 116(1) of the 1992 Act for the definition of “prescribed”.
- (2) The reference in section 13A(8) to the National Assembly for Wales now has effect as a reference to Senedd Cymru, by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32), as amended by section 9 of, and paragraph 2(7)(c) of Schedule 1 to, the Senedd and Elections (Wales) Act 2020 (anaw 1).

(2) These Regulations come into force on 19 January 2024.

(3) These Regulations apply in relation to a council tax reduction scheme made for a financial year beginning on or after 1 April 2024.

(4) In these Regulations—

“billing authority” (“*awdurdod bilio*”) has the meaning given in section 1(2)(b) of the Local Government Finance Act 1992 (“the 1992 Act”);

“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 1992 Act.

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 10.

3. In regulation 2(1) (interpretation)—

(a) at the appropriate places insert—

““the Horizon system” (“*y system Horizon*”) means any version of the computer system used by the Post Office known as Horizon, Horizon Legacy, Horizon Online or HNG-X;”;

““the Post Office” (“*Swyddfa'r Post*”) means Post Office Limited (registered number 02154540);”;

““Post Office compensation payment” (“*taliad digollediad Swyddfa'r Post*”) means a payment made by the Post Office or the Secretary of State for the purpose of providing compensation or support which is—

(a) in connection with the failings of the Horizon system, or

(b) otherwise payable following the judgment in *Bates and Others v Post Office Ltd* ((No. 3) “Common Issues”)(2);”;

(1) S.I. 2013/3029 (W. 301), amended by S.I. 2014/66 (W. 6), S.I. 2014/825 (W. 83), S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7), S.I. 2019/11 (W. 5), S.I. 2020/16 (W. 2), S.I. 2021/34 (W. 9), S.I. 2022/51 (W. 19) and S.I. 2023/47 (W. 6).

(2) [2019] EWHC 606 (QB).

“vaccine damage payment” (*“taliad niwed drwy frechiad”*) means a payment made under the Vaccine Damage Payments Act 1979(1);”;

- (b) in the definition of “qualifying person”, after “means” insert “a person who is in receipt of a Post Office compensation payment or a vaccine damage payment or”.

4. In Schedule 1 (determining eligibility for a reduction: pensioners), in paragraph 3 (non-dependant deductions: pensioners)—

- (a) in sub-paragraph (1)—
- (i) in paragraph (a), for “£16.40” substitute “£17.35”;
 - (ii) in paragraph (b), for “£5.45” substitute “£5.80”;
- (b) in sub-paragraph (2)—
- (i) in paragraph (a), for “£236.00” substitute “£256.00”;
 - (ii) in paragraph (b), for “£236.00”, “£410.00” and “£10.90” substitute “£256.00”, “£445.00” and “£11.55” respectively;
 - (iii) in paragraph (c), for “£410.00”, “£511.00” and “£13.70” substitute “£445.00”, “£554.00” and “£14.50” respectively;
- (c) after sub-paragraph (9)(b) insert—
- “(c) any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, an approved blood scheme, the Scottish Infected Blood Support Scheme, the London Emergencies Trust, the We Love Manchester Emergency Fund or the Independent Living Fund (2006)(2);
 - (d) any Post Office compensation payment.”

5. In Schedule 2 (applicable amounts: pensioners)—

- (a) in column (2) of the Table in paragraph 1 (personal allowance)—
- (i) in sub-paragraph (1), for “£217.00” substitute “£235.20”;
 - (ii) in sub-paragraph (2), for “£324.70” substitute “£352.00”;

(1) 1979 c. 17.

(2) See regulation 2(1) (interpretation) of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 for the meaning of each term.

- (iii) in sub-paragraph (3), for “£324.70” and “£107.70” substitute “£352.00” and “£116.80” respectively;
 - (b) in column (2) of the Table in paragraph 2(1) (child or young person amounts), for “£77.78”, in both places it occurs, substitute “£83.24”;
 - (c) in paragraph 3 (family premium), for “£18.53” substitute “£19.15”;
 - (d) in paragraph 8 (disabled child premium)—
 - (i) at the end of sub-paragraph (c) for “.” substitute “; or”;
 - (ii) after sub-paragraph (c) insert—
 - “(d) is in receipt of an AFIP.”;
 - (e) in the second column (amount) of the Table in paragraph 12 (amounts of premium specified in Part 3)—
 - (i) in sub-paragraph (1), for “£76.40”, in both places it occurs, substitute “£81.50” and for “£152.80” substitute “£163.00”;
 - (ii) in sub-paragraph (2), for “£30.17” substitute “£32.20”;
 - (iii) in sub-paragraph (3), for “£74.69” substitute “£80.01”;
 - (iv) in sub-paragraph (4), for “£42.75” substitute “£45.60”.
- 6. In Schedule 5 (capital disregards: pensioners)—**
- (a) in paragraph 16—
 - (i) after sub-paragraph (1) insert—
 - “(1A) Any Post Office compensation payment or vaccine damage payment.”;
 - (ii) in sub-paragraph (2), after “Trusts” insert
 - “or from a Post Office compensation payment or a vaccine damage payment”;
 - (iii) in sub-paragraph (3), after “Trusts” insert
 - “or from a Post Office compensation payment or a vaccine damage payment”;
 - (iv) in sub-paragraph (5), after “Trusts” insert
 - “or from a Post Office compensation payment or a vaccine damage payment”;
 - (v) in sub-paragraph (6), after “Trusts” insert
 - “or from a Post Office compensation payment or a vaccine damage payment”;
 - (vi) after sub-paragraph (6) insert—
 - “(6A) Any payment out of the estate of a person, which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29

July 2022⁽¹⁾ made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person, where the payment is made to the person’s son, daughter, step-son or step-daughter.”;

(vii) in sub-paragraph (7), after “Trusts” insert “or from a Post Office compensation payment or a vaccine damage payment”;

(b) in paragraph 28C—

(i) the existing text becomes sub-paragraph (1);

(ii) after sub-paragraph (1) insert—

“(2) Where bereavement support payment under section 30 of the Pensions Act 2014⁽²⁾ is paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B)⁽³⁾ of that Act) in respect of a death occurring before 9 February 2023, any amount of that payment which is—

(a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017⁽⁴⁾, and

(b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,

but only for a period of 52 weeks beginning from 1 April 2024 or from the date of receipt of the payment, whichever is the later.”;

(c) after paragraph 28E insert—

“**28F.** Any payment of a widowed parent’s allowance made under section 39A of the SSCBA⁽⁵⁾—

(a) to the survivor of a cohabiting partnership (within the meaning of section 39A(7) of that Act) who is

(1) See <https://www.infectedbloodinquiry.org.uk/reports/first-interim-report>. A hard copy may be obtained from the Department for Work and Pensions, Caxton House, Tothill Street, London SW1H 9NA.

(2) 2014 c. 19. Section 30 has been amended by S.I. 2023/134.

(3) Subsection (6B) was inserted by S.I. 2023/134.

(4) S.I. 2017/410.

(5) 1992 c. 4. Section 39A was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 (c. 30). It was subsequently amended by sections 254(1) and 261(4) of, and paragraph 20 of Schedule 24 and Schedule 30 to, the Civil Partnership Act 2004 (c. 33); section 1(3) of and paragraph 3 of Schedule 1 to, the Child Benefit Act 2005 (c. 6); section 51 of the Welfare Reform Act 2007 (c. 5); section 31(5) and paragraph 12 of Schedule 16 to, the Pensions Act 2014; S.I. 2014/560; S.I. 2014/3229, S.I. 2019/1458 and S.I. 2023/134. There are other amendments but none are relevant to this instrument.

entitled to a widowed parent's allowance for a period prior to 9 February 2023, and

- (b) in respect of any period of time during the period ending with the day before the survivor makes a claim for a widowed parent's allowance."

7. In Schedule 6 (determining eligibility for a reduction: persons who are not pensioners), in paragraph 5 (non-dependant deductions: persons who are not pensioners)—

- (a) in sub-paragraph (1)—
 - (i) in paragraph (a), for "£16.40" substitute "£17.35";
 - (ii) in paragraph (b), for "£5.45" substitute "£5.80";
- (b) in sub-paragraph (2)—
 - (i) in paragraph (a), for "£236.00" substitute "£256.00";
 - (ii) in paragraph (b), for "£236.00", "£410.00" and "£10.90" substitute "£256.00", "£445.00" and "£11.55" respectively;
 - (iii) in paragraph (c), for "£410.00", "£511.00" and "£13.70" substitute "£445.00", "£554.00" and "£14.50" respectively;
- (c) in sub-paragraph (9), after paragraph (b) insert—
 - "(ba) any Post Office compensation payment;"

8. 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 "£90.40", in both places it occurs, substitute "£96.45" and for "£71.55" substitute "£76.35";
 - (ii) in sub-paragraph (2), for "£90.40" substitute "£96.45";
 - (iii) in sub-paragraph (3), for "£141.95" substitute "£151.45";
- (b) in column (2) of the Table in paragraph 3(1), for "£77.78", in both places it occurs, substitute "£83.24";
- (c) in paragraph 4(1)(b) (family premium), for "£18.53" substitute "£19.15";
- (d) in the second column (amount) of the Table in paragraph 17 (amounts of premiums specified in Part 3)—

- (i) in sub-paragraph (1), for “£39.85” and “£56.80” substitute “£42.50” and “£60.60” respectively;
- (ii) in sub-paragraph (2), for “£76.40”, in both places it occurs, substitute “£81.50” and for “£152.80” substitute “£163.00”;
- (iii) in sub-paragraph (3), for “£74.69” substitute “£80.01”;
- (iv) in sub-paragraph (4), for “£42.75” substitute “£45.60”;
- (v) in sub-paragraph (5), for “£30.17”, “£19.55” and “£27.90” substitute “£32.20”, “£20.85” and “£29.75” respectively;
- (vi) in paragraph 23, for “£33.70” substitute “£35.95”;
- (vii) in paragraph 24, for “£44.70” substitute “£47.70”.

9. In Schedule 10 (capital disregards: persons who are not pensioners)—

- (a) in paragraph 29—
 - (i) after sub-paragraph (1) insert—

“(1A) Any Post Office compensation payment or vaccine damage payment.”;
 - (ii) in sub-paragraph (2), after “refers” insert
“or from a Post Office compensation payment or a vaccine damage payment”;
 - (iii) in sub-paragraph (3), after “refers” insert
“or from a Post Office compensation payment or a vaccine damage payment”;
 - (iv) in sub-paragraph (4), after “refers” insert
“or from a Post Office compensation payment or a vaccine damage payment”;
 - (v) in sub-paragraph (5), after “refers” insert
“or from a Post Office compensation payment or a vaccine damage payment”;
 - (vi) after sub-paragraph (5) insert—

“(5A) Any payment out of the estate of a person, which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29 July 2022 made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person, where the payment is made to the person’s son, daughter, step-son or step-daughter.”;
 - (vii) in sub-paragraph (6), after “Trusts” insert
“or from a Post Office compensation payment or a vaccine damage payment”;
- (b) in paragraph 65—

(i) the existing text becomes sub-paragraph (1);

(ii) after sub-paragraph (1) insert—

“(2) Where bereavement support payment under section 30 of the Pensions Act 2014 is paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B) of that Act) in respect of a death occurring before 9 February 2023, any amount of that payment which is—

(a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017, and

(b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,

but only for a period of 52 weeks beginning from 1 April 2024 or from the date of receipt of the payment, whichever is the later.”;

(c) after paragraph 67 insert—

“**68.** Any payment of a widowed parent’s allowance made under section 39A of the SSCBA—

(a) to the survivor of a cohabiting partnership (within the meaning of section 39A(7) of that Act) who is entitled to a widowed parent’s allowance for a period prior to 9 February 2023, and

(b) in respect of any period of time during the period ending with the day before the survivor makes a claim for a widowed parent’s allowance.”

10. In Schedule 11 (students), in paragraph 1(1) (interpretation), in the definition of “access funds”, after paragraph (a) insert—

“(aa) any funding provided under section 85 of the Tertiary Education and Research (Wales) Act 2022⁽¹⁾ for the purpose of providing funds on a discretionary basis to be paid to students;”.

(1) 2022 asc 1.

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

11. 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 12 to 18.

12. In paragraph 2(1) (interpretation)—

(a) at the appropriate places insert—

““the Horizon system” (“*y system Horizon*”) means any version of the computer system used by the Post Office known as Horizon, Horizon Legacy, Horizon Online or HNG-X;”;

““the Post Office” (“*Swyddfa'r Post*”) means Post Office Limited (registered number 02154540);”;

““Post Office compensation payment” (“*taliad digollediad Swyddfa'r Post*”) means a payment made by the Post Office or the Secretary of State for the purpose of providing compensation or support which is—

(a) in connection with the failings of the Horizon system, or

(b) otherwise payable following the judgment in *Bates and Others v Post Office Ltd* (No. 3) “Common Issues”);”;

““vaccine damage payment” (“*taliad niwed drwy frechiad*”) means a payment made under the Vaccine Damage Payments Act 1979;”;

(b) in the definition of “qualifying person”, after “means” insert “a person who is in receipt of a Post Office compensation payment or a vaccine damage payment or”.

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

(a) in sub-paragraph (1)—

(i) in paragraph (a), for “£16.40” substitute “£17.35”;

(ii) in paragraph (b), for “£5.45” substitute “£5.80”;

(b) in sub-paragraph (2)—

(1) S.I. 2013/3035 (W. 303), amended by S.I. 2014/66 (W. 6), S.I. 2014/825 (W. 83), S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7), S.I. 2019/11 (W. 5), S.I. 2020/16 (W. 2), S.I. 2021/34 (W. 9), S.I. 2022/51 (W. 19) and S.I. 2023/47 (W. 6).

- (i) in paragraph (a), for “£236.00” substitute “£256.00”;
- (ii) in paragraph (b), for “£236.00”, “£410.00” and “£10.90” substitute “£256.00”, “£445.00” and “£11.55” respectively;
- (iii) in paragraph (c), for “£410.00”, “£511.00” and “£13.70” substitute “£445.00”, “£554.00” and “£14.50” respectively;
- (c) in sub-paragraph (9)—
 - (i) at the end of paragraph (b) omit “and”;
 - (ii) after paragraph (b) insert—
 - “(ba) any Post Office compensation payment;”;
 - (iii) at the end of paragraph (c) omit “and”.

14. In paragraph 70(1) (interpretation), in the definition of “access funds”, after paragraph (a) insert—

“(aa) any funding provided under section 85 of the Tertiary Education and Research (Wales) Act 2022 for the purpose of providing funds on a discretionary basis to be paid to students;”.

15. In Schedule 2 (applicable amounts: pensioners)—

- (a) in column (2) of the Table in paragraph 1 (personal allowance)—
 - (i) in sub-paragraph (1), for “£217.00” substitute “£235.20”;
 - (ii) in sub-paragraph (2), for “£324.70” substitute “£352.00”;
 - (iii) in sub-paragraph (3), for “£324.70” and “£107.70” substitute “£352.00” and “£116.80” respectively;
- (b) in column (2) of the Table in paragraph 2(1) (child or young person amounts), for “£77.78”, in both places it occurs, substitute “£83.24”;
- (c) in paragraph 3 (family premium), for “£18.53” substitute “£19.15”;
- (d) in paragraph 8 (disabled child premium)—
 - (i) at the end of sub-paragraph (c) for “.” substitute “; or”;
 - (ii) after sub-paragraph (c) insert—
 - “(d) is in receipt of an AFIP.”;

- (e) in the second column (amount) of the Table in paragraph 12 (amounts of premium specified in Part 3)—
 - (i) in sub-paragraph (1), for “£76.40” in both places it occurs, substitute “£81.50” and for “£152.80” substitute “£163.00”;
 - (ii) in sub-paragraph (2), for “£30.17” substitute “£32.20”;
 - (iii) in sub-paragraph (3), for “£74.69” substitute “£80.01”;
 - (iv) in sub-paragraph (4), for “£42.75” substitute “£45.60”.

16. 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 “£90.40”, in both places it occurs, substitute “£96.45” and for “£71.55” substitute “£76.35”;
 - (ii) in sub-paragraph (2), for “£90.40” substitute “£96.45”;
 - (iii) in sub-paragraph (3), for “£141.95” substitute “£151.45”;
- (b) in column (2) of the Table in paragraph 3(1) (amount), for “£77.78”, in both places it occurs, substitute “£83.24”;
- (c) in paragraph 4(1)(b) (family premium), for “£18.53” substitute “£19.15”;
- (d) in the second column (amount) of the Table in paragraph 17 (amount of premiums specified in Part 3)—
 - (i) in sub-paragraph (1), for “£39.85” and “£56.80” substitute “£42.50” and “£60.60” respectively;
 - (ii) in sub-paragraph (2), for “£76.40”, in both places it occurs, substitute “£81.50” and for “£152.80” substitute “£163.00”;
 - (iii) in sub-paragraph (3), for “£74.69” substitute “£80.01”;
 - (iv) in sub-paragraph (4), for “£42.75” substitute “£45.60”;
 - (v) in sub-paragraph (5), for “£30.17”, “£19.55” and “£27.90” substitute “£32.20”, “£20.85” and “£29.75” respectively;
- (e) in paragraph 23, for “£33.70” substitute “£35.95”;
- (f) in paragraph 24, for “£44.70” substitute “£47.70”.

17. In Schedule 8 (capital disregards: pensioners)—

- (a) in paragraph 16—
 - (i) after sub-paragraph (1) insert—

“(1A) Any Post Office compensation payment or vaccine damage payment.”;
 - (ii) in sub-paragraph (2), after “Trusts” insert

“or from a Post Office compensation payment or a vaccine damage payment”;
 - (iii) in sub-paragraph (3), after “Trusts” insert

“or from a Post Office compensation payment or a vaccine damage payment”;
 - (iv) in sub-paragraph (5), after “Trusts” insert

“or from a Post Office compensation payment or a vaccine damage payment”;
 - (v) in sub-paragraph (6), after “Trusts” insert

“or from a Post Office compensation payment or a vaccine damage payment”;
 - (vi) after sub-paragraph (6) insert—

“(6A) Any payment out of the estate of a person, which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29 July 2022 made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person, where the payment is made to the person’s son, daughter, step-son or step-daughter.”;
 - (vii) in sub-paragraph (7), after “Trusts” insert

“or from a Post Office compensation payment or a vaccine damage payment”;
- (b) in paragraph 28C—
 - (i) the existing text becomes sub-paragraph (1);
 - (ii) after sub-paragraph (1) insert—

“(2) Where bereavement support payment under section 30 of the Pensions Act 2014 is paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B) of that Act) in respect of a death occurring before 9 February 2023, any amount of that payment which is—

 - (a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017, and
 - (b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,

but only for a period of 52 weeks beginning from 1 April 2024 or from the date of receipt of the payment, whichever is the later.”;

(c) after paragraph 28E insert—

“**28F.** Any payment of a widowed parent’s allowance made under section 39A of the SSCBA—

- (a) to the survivor of a cohabiting partnership (within the meaning of section 39A(7) of that Act) who is entitled to a widowed parent’s allowance for a period prior to 9 February 2023, and
- (b) in respect of any period of time during the period ending with the day before the survivor makes a claim for a widowed parent’s allowance.”

18. In Schedule 9 (capital disregards: persons who are not pensioners)—

(a) in paragraph 29—

(i) after sub-paragraph (1) insert—

“(1A) Any Post Office compensation payment or vaccine damage payment.”;

(ii) in sub-paragraph (2), after “refers” insert “or from a Post Office compensation payment or a vaccine damage payment”;

(iii) in sub-paragraph (3), after “refers” insert “or from a Post Office compensation payment or a vaccine damage payment”;

(iv) in sub-paragraph (5), after “refers” insert “or from a Post Office compensation payment or a vaccine damage payment”;

(v) in sub-paragraph (6), after “refers” insert “or from a Post Office compensation payment or a vaccine damage payment”;

(vi) after sub-paragraph (6) insert—

“(6A) Any payment out of the estate of a person, which derives from a payment to meet the recommendation of the Infected Blood Inquiry in its interim report published on 29 July 2022 made under or by the Scottish Infected Blood Support Scheme or an approved blood scheme to the estate of the person, where the payment is made to the person’s son, daughter, step-son or step-daughter.”;

(vii) in sub-paragraph (7), after “Trusts” insert “or from a Post Office compensation payment or a vaccine damage payment”;

(b) in paragraph 65—

(i) the existing text becomes sub-paragraph (1);

(ii) after sub-paragraph (1) insert—

“(2) Where bereavement support payment under section 30 of the Pensions Act 2014 is

paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B) of that Act) in respect of a death occurring before 9 February 2023, any amount of that payment which is—

- (a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017, and
- (b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,

but only for a period of 52 weeks beginning from 1 April 2024 or from the date of receipt of the payment, whichever is the later.”;

- (c) after paragraph 67 insert—

“68. Any payment of a widowed parent’s allowance made under section 39A of the SSCBA—

- (a) to the survivor of a cohabiting partnership (within the meaning of section 39A(7) of that Act) who is entitled to a widowed parent’s allowance for a period prior to 9 February 2023, and
- (b) in respect of any period of time during the period ending with the day before the survivor makes a claim for a widowed parent’s allowance.”

Name

Minister for Finance and Local Government, one of the Welsh Ministers

Date