

SCOTTISH STATUTORY INSTRUMENTS

**2013 No. 48**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland)  
Amendment Regulations 2013**

*Made* - - - - 13th February 2013  
*Laid before the Scottish  
Parliament* - - - - 15th February 2013  
*Coming into force* - - 18th March 2013

The Scottish Ministers make the following Regulations in exercise of the powers in sections 80 and 113(1) and (2) of, and paragraph 1 of Schedule 2 to, the Local Government Finance Act 1992<sup>(1)</sup> and all other powers enabling them to do so.

PROSPECTIVE

**Citation and commencement**

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment Regulations 2013 and come into force on 18th March 2013.

**Commencement Information**

**II** Reg. 1 in force at 18.3.2013, see [reg. 1](#)

**Amendment of the Council Tax Reduction (Scotland) Regulations 2012**

2. The Council Tax Reduction (Scotland) Regulations 2012<sup>(2)</sup> are amended in accordance with regulations 3 to 16.

3. In regulation 2 (interpretation)—

- (a) in the definition of “additional statutory paternity pay”—  
(i) after “means” insert “additional”; and

(1) 1992 c.14. Section 80 was amended by paragraph 176 of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (c.39). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).  
(2) S.S.I. 2012/303.

*Status: This version of this Instrument contains provisions that are prospective.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (ii) after “171ZEA” omit “(a)”;
  - (b) in the definition of “attendance allowance” omit sub-paragraphs (c) and (d);
  - (c) in the definition of “ordinary statutory paternity pay” after “means” insert “ordinary”;  
and
  - (d) after the definition of “sports award” insert—  
    - ““state pension credit” means state pension credit under the State Pension Credit Act 2002(3);”.
4. In regulation 4 (young persons) omit paragraph (3).
  5. In regulation 20(3)(j)(iv) (persons not entitled to council tax reduction: students) for “and” where it appears in the third line substitute “or”.
  6. In regulation 23 (applicable amount: persons who have an award of universal credit)—
    - (a) in paragraph (1) for “adjustment described in paragraph (2)” substitute “adjustments described in paragraphs (2) (if applicable) and (2A)”;
    - (b) after paragraph (2) insert—  
 “(2A) The adjustment referred to in paragraph (1) is to multiply the maximum amount by 12 and divide the product by 52.”.
  7. In regulation 40(5) (capital treated as income)—
    - (a) in the first line for “payments” substitute “a payment”;
    - (b) in the second line for “payments are” substitute “payment is”.
  8. In regulation 41(4)(c) (notional income) for “those Regulations” substitute “the Jobseeker’s Allowance Regulations”.
  9. In regulation 48(4)(b) (notional capital) for “those Regulations” substitute “the Jobseeker’s Allowance Regulations”.
  10. In regulation 64(3) (income treated as capital) after “applicant’s” insert “family”.
  11. In regulation 67 (non-dependant deductions)—
    - (a) in paragraph (1)—
      - (i) in sub-paragraph (a) for “£9.90” substitute “£10.95”; and
      - (ii) in sub-paragraph (b) for “£3.30” substitute “£3.65”; and
    - (b) in paragraph (2)—
      - (i) in sub-paragraph (a) for “£183.00” substitute “£186.00”; and
      - (ii) in sub-paragraph (b) for—
        - (aa) “£183.00” substitute “£186.00”;
        - (bb) “£316.00” substitute “£322.00”; and
        - (cc) “£6.55” substitute “£7.25”; and
      - (iii) in sub-paragraph (c) for—
        - (aa) “£316.00” substitute “£322.00”;
        - (bb) “£394.00” substitute “£401.00”; and
        - (cc) “£8.25” substitute “£9.15”.
  12. In regulation 81 (date on which a change of circumstances is to take effect)—

*Status: This version of this Instrument contains provisions that are prospective.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (a) in paragraph (1), after “reduction week” insert “starting immediately after”; and
  - (b) after paragraph (9) insert—
    - “(10) Where the change of circumstances is that—
      - (a) a conversion decision within the meaning of regulation 5(2)(a) of the Employment and Support Allowance (Existing Awards) Regulations has been made in relation to the applicant or the applicant’s partner; or
      - (b) the applicant or the applicant’s partner is appealing a conversion decision within the meaning of regulation 5(2)(b) of the Employment and Support Allowance (Existing Awards) Regulations and is treated as having limited capability for work by virtue of regulation 30 of the Employment and Support Allowance Regulations as modified by the Employment and Support Allowance (Existing Awards) Regulations,
- for the purpose of calculating entitlement to council tax reduction it takes effect, where the conversion decision takes effect on or after 1st April in any year but before 16th April of that year, from 1st April and in any other case from the day the conversion decision takes effect.”.

**13.** In regulation 92 (transitional provision)—

- (a) after paragraph (2)(c) insert—
  - “(ca) other than a person described in sub-paragraph (a) or (c), who has applied for a revision of a decision by a relevant authority under regulation 4(1) (revision of decisions) or 5(1) (late application for a revision) of the Housing Benefit and Council Tax Benefit (Decisions and Appeals) Regulations 2001(4) and whose application is pending immediately before 1st April 2013.”; and
- (b) after paragraph (2) insert—
  - “(2A) For the purposes of sub-paragraph (2)(ca) a revision of a decision relating to a claim for council tax benefit is pending if an application for a revision has been made but not been determined.”.

**14.** In Schedule 1 (applicable amount)—

- (a) in the table in paragraph 1 (personal allowances)—
  - (i) in entry (1)(a) and (b) for “£71.00” substitute “£71.70”;
  - (ii) in entry (1)(c) for “£56.25” substitute “£56.80”;
  - (iii) in entry (2) for “£71.00” substitute “£71.70”; and
  - (iv) in entry (3) for “£105.95” substitute “£112.55”;
- (b) in paragraph 2 (personal allowances)—
  - (i) in sub-paragraph (a) for “15 (persons in receipt of concessionary payments)” substitute “18 (components)”;
  - (ii) in sub-paragraph (b) after “allowance” insert “, or would be entitled but for the application of section 1A of the Welfare Reform Act (duration of contributory allowance)”;
- (c) in the table in paragraph 3 (personal allowances), in entries (a) and (b) for “£64.99” substitute “£65.62”;
- (d) in paragraph 4(2)(a) (family premium) for “3(3)(a)” substitute “3(a)”;
- (e) in paragraph 12 (enhanced disability premium)—

(4) S.I.2001/1002 Regulation 4(1) was amended by S.I.2002/1379 and 2008/2683 .

*Status: This version of this Instrument contains provisions that are prospective.*

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (i) in the first line of sub-paragraph (1) for “(2)” substitute “(3)”; and
- (ii) in sub-paragraph (1)(c) after “payment” insert “at the enhanced rate”;
- (f) in the table in paragraph 17 (amounts of disability premiums), in the entry—
  - (i) “Disability premium” for—
    - (aa) “£30.35” substitute “£31.00”; and
    - (bb) “£43.25” substitute “£44.20”;
  - (ii) “Severe disability premium” for—
    - (aa) “£58.20” on each occasion it appears substitute “£59.50”; and
    - (bb) “£116.40” substitute “£119.00”;
  - (iii) “Disabled child premium” for “£56.63” substitute “£57.89”;
  - (iv) “Carer premium” for “£32.60” substitute “£33.30”; and
  - (v) “Enhanced disability premium” for—
    - (aa) “£22.89” substitute “£23.45”;
    - (bb) “£14.80” substitute “£15.15”; and
    - (cc) “£21.30” substitute “£21.75”;
- (g) in paragraph 19 (components) after “allowance” insert “, or would be entitled but for the application of section 1A of the Welfare Reform Act (duration of contributory allowance)”;
- (h) in paragraph 23 (amount of components) for “£28.15” substitute “£28.45”;
- (i) in paragraph 24 (amount of components) for “£34.05” substitute “£34.80”;
- (j) in paragraph 25 (transitional addition)—
  - (i) in sub-paragraph (1)(a) after “allowance” insert “, or would be entitled but for the application of section 1A of the Welfare Reform Act (duration of contributory allowance)”;
  - (ii) in sub-paragraph (2)(c) for “the applicant or the applicant’s partner” substitute “the relevant person”;
- (k) in paragraph 26 (transitional addition)—
  - (i) in sub-paragraph (1)(b) for “104” substitute “12”;
  - (ii) in sub-paragraph (1)(c) for “applicant or the applicant’s partner” substitute “the relevant person”;
  - (iii) omit sub-paragraph (1)(d); and
  - (iv) in sub-paragraph (3)(c) for “the applicant or the applicant’s partner” substitute “the relevant person”;
- (l) in paragraph 27 (transitional addition)—
  - (i) in sub-paragraphs (1)(a) and (b) and (3)(c) for “the applicant or the applicant’s partner” substitute “the relevant person”;
  - (ii) for sub-paragraph (1)(c) substitute—
    - “(c) at the date on which the relevant person again becomes entitled to an employment and support allowance which is not income-related, regulation 145(1) of the Employment and Support Allowance Regulations applies to the relevant person.”;

*Status: This version of this Instrument contains provisions that are prospective.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

- (iii) in sub-paragraph (1)(d), in the first line, for “the applicant or the applicant’s partner” substitute “the relevant person”; and
- (iv) in sub-paragraph (2) for “the applicant’s or the applicant’s partner’s” substitute “the relevant person’s”
- (m) in paragraph 28(2) and (3) (amount of transitional addition) for “the applicant or the applicant’s partner” on each occasion it appears substitute “the relevant person”; and
- (n) after paragraph 29 insert—

#### **“Interpretation of Part 6**

**30.** In this Part “relevant person” means the person who meets the requirements of paragraph 25(1)(a) or (b), as the case may be, by virtue of which the applicant is entitled to a transitional addition under that paragraph.”.

**15.** In Schedule 2 (amount of alternative maximum council tax reduction), in the table in paragraph 1—

- (a) in entry (b)(i) for “£177.00” substitute “£183.00”; and
- (b) in entry (b)(ii) for—
  - (i) “£177.00” substitute “£183.00”; and
  - (ii) “£231.00” substitute “£239.00”.

**16.** For paragraph 31(e) of Schedule 4 (sums to be disregarded in the calculation of income other than earnings) substitute—

- “(e) the National Health Service Commissioning Board established by section 1H of the National Health Service Act 2006(5) or a clinical commissioning group established under section 14D of the National Health Service Act 2006(6).”.

#### **Commencement Information**

- I2** Reg. 2 in force at 18.3.2013, see [reg. 1](#)
- I3** Reg. 3 in force at 18.3.2013, see [reg. 1](#)
- I4** Reg. 4 in force at 18.3.2013, see [reg. 1](#)
- I5** Reg. 5 in force at 18.3.2013, see [reg. 1](#)
- I6** Reg. 6 in force at 18.3.2013, see [reg. 1](#)
- I7** Reg. 7 in force at 18.3.2013, see [reg. 1](#)
- I8** Reg. 8 in force at 18.3.2013, see [reg. 1](#)
- I9** Reg. 9 in force at 18.3.2013, see [reg. 1](#)
- I10** Reg. 10 in force at 18.3.2013, see [reg. 1](#)
- I11** Reg. 11 in force at 18.3.2013, see [reg. 1](#)
- I12** Reg. 12 in force at 18.3.2013, see [reg. 1](#)
- I13** Reg. 13 in force at 18.3.2013, see [reg. 1](#)
- I14** Reg. 14 in force at 18.3.2013, see [reg. 1](#)
- I15** Reg. 15 in force at 18.3.2013, see [reg. 1](#)
- I16** Reg. 16 in force at 18.3.2013, see [reg. 1](#)

(5) [2006 c.41](#). Section 1H was inserted by section 9(1) of the Health and Social Care Act [2012 \(c.7\)](#) and amended by [S.I.2012/1831](#).

(6) Section 14D was inserted by section 25(1) of the Health and Social Care Act 2012.

---

**Status:** *This version of this Instrument contains provisions that are prospective.*

**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

---

St Andrew's House,  
Edinburgh  
13th February 2013

*JOHN SWINNEY*  
A member of the Scottish Government

**Status:** This version of this Instrument contains provisions that are prospective.

**Changes to legislation:** There are outstanding changes not yet made by the [legislation.gov.uk](https://legislation.gov.uk) editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

PROSPECTIVE

---

## EXPLANATORY NOTE

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

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the principal Regulations”).

They increase the amount of non-dependant deductions, personal allowances, family premium, disability premiums and components to be taken into account when calculating entitlement to council tax reduction (regulations 11 and 14(a), (c), (f), (h) and (i)). They increase the amount of gross income to be taken into account when calculating the amount of alternative maximum council tax reduction (regulation 15).

They amend the definition of “attendance allowance” to take into account the repeal of Schedule 8 to the Social Security Contributions and Benefits Act 1992 (c.4) (regulation 3(b)). They amend paragraph 41 of Schedule 4 to the principal Regulations to take into account the abolition of primary care trusts in England and Wales (regulation 16). They rectify defects in the principal Regulations (regulations 3(a), (c) and (d), 4 to 10, 12, 13 and 14 (other than regulation 14(a), (c), (f), (h) and (i)).

**Status:**

This version of this Instrument contains provisions that are prospective.

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- reg. 1 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 2 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 3 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 3-15 revoked by [S.S.I. 2021/249 sch. 6](#)
- reg. 4 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 5 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 6 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 7 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 8 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 9 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 10 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 11 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 12 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 13 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 14 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 15 coming into force by [S.S.I. 2013/48 reg. 1](#)
- reg. 16 coming into force by [S.S.I. 2013/48 reg. 1](#)