

SCOTTISH STATUTORY INSTRUMENTS

2016 No. 81

**The Council Tax Reduction (Scotland)
Amendment Regulations 2016**

PROSPECTIVE

PART 3

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

16. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 are amended in accordance with regulations 17 to 27.

Commencement Information

11 Reg. 16 in force at 1.4.2016 in accordance with reg. 1(2)

Amendment of references to the Independent Living Fund (2006) and the Scottish Welfare Fund

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

(a) after the definition of “housing benefit” insert

““ILF Scotland” means the company limited by guarantee under the name ILF Scotland, registered under number SC 500075;”;

(b) omit the definition of “the Independent Living Fund (2006)”; and

(c) after the definition of “war widower’s pension” insert—

““welfare fund” means any fund maintained by a local authority in terms of section 1 of the Welfare Funds (Scotland) Act 2015;”.

(2) For “the Independent Living Fund (2006)” substitute “ILF Scotland” in each of—

(a) regulation 48(9)(b) (payments to be disregarded for non-dependant deductions);

(b) paragraph 16(1)(b) and (6) of Schedule 4 (payments to be disregarded in calculating capital); and

(c) paragraph 2(b) of Schedule 5 (payments to be disregarded in calculating income for the purpose of regulation 56).

(3) For regulation 5(8)(c)(ii)(bb) (delay in occupation of a dwelling) substitute—

“(bb) to a welfare fund for a payment;”.

⁽¹⁾ There are amendments to regulation 2 that are not relevant to these Regulations.

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(4) For regulation 27(1)(j)(xi)(aa) (payments that are income) substitute—
“(aa) from a welfare fund;”.

(5) For “under the Independent Living Fund (2006)” in each of regulation 66(3)(b) and (c) (payments that need not be evidenced) substitute “by ILF Scotland”.

Commencement Information

I2 Reg. 17 in force at 1.4.2016 in accordance with reg. 1(2)

Removal of family premium

18.—(1) In regulation 20 (applicable amount), omit paragraph (c).

(2) In Schedule 1, omit Part 2 (family premium).

(3) In Schedule 2, for paragraph 10(2)(b)(ii)(bb) (sums to be disregarded in the calculation of earnings) substitute—

“(bb) the applicant’s family includes at least one child or young person;”.

(4) In Schedule 3, in paragraph 19(1) (sums to be disregarded in the calculation of income other than earnings) for “applicable amount includes an amount by way of family premium under paragraph 4 of Schedule 1” substitute “family includes at least one child or young person”.

Commencement Information

I3 Reg. 18 in force at 1.5.2016 in accordance with reg. 1(3)

Social Services and Well-being (Wales) Act 2014: consequential amendments

19.—(1) In regulation 29(14)(b) (child care charges: disabled persons)(**2**), at the end insert “, or is registered as severely sight impaired in a register kept by a local authority in Wales under section 18(1)(a) of the Social Services and Well-being (Wales) Act 2014(**3**)”.

(2) In regulation 35(2)(d) (earnings of self-employed earners)(**4**), after sub-paragraph (iv) insert—

“(iva) the relevant person where the payment is for provision of accommodation to meet that person’s needs for care and support arranged pursuant to section 35 or section 36 of the Social Services and Well-being (Wales) Act 2014;”.

(3) In paragraph 7(4) of Schedule 1 (severe disability premium)(**5**), at the end insert “or is registered as severely sight impaired in a register kept by a local authority in Wales under section 18(1)(a) of the Social Services and Well-being (Wales) Act 2014”.

(4) In paragraph 5(1)(b) of Schedule 2 (sums to be disregarded in the calculation of earnings)(**6**), at the end insert “or is registered as severely sight impaired in a register kept by a local authority in Wales under section 18(1)(a) of the Social Services and Well-being (Wales) Act 2014”.

(2) There are amendments to regulation 29 that are not relevant to these Regulations.

(3) [anaw 4](#).

(4) Regulation 35 is amended by [S.S.I. 2013/49](#) and by these Regulations.

(5) There are amendments to paragraph 7 of Schedule 1, including amendment by these Regulations, that are not relevant to this regulation.

(6) There are amendments to paragraph 5 of Schedule 2 that are not relevant to these Regulations.

(5) In paragraph 29 of Schedule 4 (capital disregards)(7), at the end insert “or under sections 50 to 53 of the Social Services and Well-being (Wales) Act 2014 (direct payments)”.

Commencement Information

I4 Reg. 19 in force at 6.4.2016 in accordance with reg. 1(4)

Kinship care

20. In regulation 35 (earnings of self-employed earners), after paragraph (2)(b)(i) insert—
“(ia) article 4(b)(ii), (d)(ii), (e)(ii), (f)(ii) or (g)(ii) of the Kinship Care Assistance (Scotland) Order 2016;”.

Commencement Information

I5 Reg. 20 in force at 1.4.2016 in accordance with reg. 1(2)

Uprating and miscellaneous amendments

21. In regulation 2(1) (interpretation), in the definition of “the benefit Acts”(8) after “Act 2012,” insert “the Pensions Act 2014,”.

22. In regulation 37(2)(a) (calculation of deduction of tax and contributions of self-employed earners)—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3)” substitute “11(8)”;
- (c) for “(small earnings exception)” substitute “(small profits threshold)”.

23. In regulation 48 (non-dependant deductions)(9)—

- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£11.70” substitute “£11.80”; and
 - (ii) in sub-paragraph (b) for “£3.85” substitute “£3.90”;
- (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£189.00” substitute “£195.00”;
 - (ii) in sub-paragraph (b) for—
 - (aa) “£189.00” substitute “£195.00”;
 - (bb) “£328.00” substitute “£338.00”;
 - (cc) “£7.70” substitute “£7.75”;
 - (iii) in sub-paragraph (c) for—
 - (aa) “£328.00” substitute “£338.00”;
 - (bb) “£408.00” substitute “£420.00”;
 - (cc) “£9.80” substitute “£9.85”;

(7) Paragraph 29 of Schedule 4 is amended by [S.S.I. 2014/90](#) and [S.S.I. 2015/46](#). There are other amendments to the Schedule, including amendment by these Regulations, that are not relevant to this regulation.

(8) The definition of “the benefit Acts” was amended by [S.S.I. 2013/142](#).

(9) Regulation 48 is amended by [S.S.I. 2013/49](#), [S.S.I. 2013/142](#), [S.S.I. 2014/35](#) and [S.S.I. 2015/46](#).

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- (c) in paragraph (8)—
 - (i) omit “or” following sub-paragraph (a); and
 - (ii) after sub-paragraph (b) insert—
 - “; or
 - (c) who is entitled to an award of universal credit where the award is calculated on the basis that the non-dependant does not have any earned income, within the meaning given by regulation 52 of the Universal Credit Regulations 2013.”.

24. In Schedule 1 (applicable amount)(10)—

- (a) in the table in paragraph 2 (personal allowances)—
 - (i) in entry (1)(a) for “£151.20” substitute “£155.60”;
 - (ii) in entry (1)(b) for “£166.05” substitute “£168.70”;
 - (iii) in entry (2)(a) for “£230.85” substitute “£237.55”;
 - (iv) in entry (2)(b) for “£248.30” substitute “£252.30”;
 - (v) in entry (3)(a) for “£230.85” substitute “£237.55”;
 - (vi) in entry (3)(b) for “£79.65” substitute “£81.95”;
 - (vii) in entry (4)(a) for “£248.30” substitute “£252.30”; and
 - (viii) in entry (4)(b) for “£82.25” substitute “£83.60”;
- (b) in paragraph 7 (severe disability premium)—
 - (i) in sub-paragraph (2)(a)(iii), for “entitled to, and in receipt of, a carer’s allowance” substitute “in receipt of a carer’s allowance under section 70 of the 1992 Act, or has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,”;
 - (ii) in sub-paragraph (2)(b), after “carer’s allowance” in both places where those words appear, insert “, or has an award of universal credit which includes the carer element,”;
 - (iii) in sub-paragraph (7)(b)—
 - (aa) after “carer’s allowance” where it first appears insert “or as having an award of universal credit which includes the carer element”;
 - (bb) for “in respect of whose care the care allowance was awarded” substitute “being cared for”;
 - (cc) after “carer’s allowance” where it second appears insert “or would have an award of universal credit which includes the carer element”;
 - (iv) in sub-paragraph (8)(a), after “carer’s allowance” insert “, or of universal credit which includes the carer element,”;
 - (v) in sub-paragraph (8)(b)—
 - (aa) after “carer’s allowance” insert “or as having an award of universal credit which includes the carer element”;
 - (bb) after “that allowance” insert “or award”; and
- (c) in the table in paragraph 13 (amount of disability premium), in entry (1) (severe disability premium)—

- (i) after “carer’s allowance” where it first appears insert “, or who has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013.”; and
- (ii) after “carer’s allowance” where it second appears insert “or an award of universal credit which includes the carer element”.

25. In Schedule 3 (sums to be disregarded in the calculation of income other than earnings), after paragraph 18 insert—

“**18A.**—(1) Any payment made in respect of a person who is a member of the applicant’s family—

- (a) in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007(**11**) (adoption allowances schemes) or pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002(**12**);
- (b) which is a payment made by a local authority in pursuance of section 50 of the Children Act 1975(**13**) (payments towards maintenance of children) or section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989(**14**) (local authority contribution to a child’s maintenance where the child is living with a person as a result of a residence order);
- (c) which is a payment made by an authority, as defined in article 2 of the Children (Northern Ireland) Order 1995(**15**), in pursuance of article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child’s maintenance); or
- (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989(**16**) (special guardianship support services).

(2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.

18B. Any payment made by a local authority in accordance with section 12 of the Social Work (Scotland) Act 1968(**17**) (general social welfare services of local authorities), section 22 of the Children (Scotland) Act 1995(**18**) (promotion of welfare of children in need) or section 17 of the Children Act 1989(**19**) (provision of services for children in need, their families and others).”.

26. In Part 1 of Schedule 4 (capital to be disregarded)—

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- (11) [2007 asp 4](#).
 - (12) [2002 c.38](#). Section 4 was amended by [S.I. 2010/1158](#).
 - (13) [1975 c.72](#). Section 50 was amended by paragraph 26 of Schedule 4 to the Children (Scotland) Act 1995 ([c.36](#)) and section 71 of the Regulation of Care (Scotland) Act 2001 ([asp 8](#)).
 - (14) [1989 c.41](#). Section 15(1) was amended by paragraph 10 of Schedule 16 to the Courts and Legal Services Act 1990 ([c.41](#)). Paragraph 15 of Schedule 1 was amended by section 78 of the Civil Partnership Act 2004 ([c.33](#)).
 - (15) [S.I. 1995/755](#).
 - (16) Section 14F was inserted by section 115 of the Adoption and Children Act 2002 ([c.38](#)).
 - (17) [1968 c.49](#). Section 12 was amended by section 66 of and paragraph 10 of Schedule 9 to the National Health Service and Community Care Act 1990 ([c.19](#)), paragraph 15 of Schedule 4 to the Children (Scotland) Act 1995 ([c.36](#)), section 120 of the Immigration and Asylum Act 1999 ([c.33](#)), and section 3 of the Community Care and Health (Scotland) Act 2002 ([asp 5](#)).
 - (18) Section 22 was amended by paragraph 6 of Schedule 1 to the Tax Credits Act 1999 ([c.10](#)), paragraph 50 of Schedule 3 to the Tax Credits Act 2002 ([c.21](#)) and paragraph 14 of Schedule 3 to the Welfare Reform Act 2007 ([c.5](#)).
 - (19) Section 17 was amended by paragraph 108 of Schedule 2 to the Social Security (Consequential Provisions) Act 1992 ([c.6](#)), section 7 of the Children (Leaving Care) Act 2000 ([c.35](#)), paragraph 16 of Schedule 3 to the Tax Credits Act 2002, section 116 of the Adoption and Children Act 2002 ([c.38](#)), section 53 of the Children Act 2004, paragraph 6 of Schedule 3 to the Welfare Reform Act 2007, and Schedule 1, paragraph 2 of Schedule 3 and Schedule 4 to the Children and Young Persons Act 2008 ([c.23](#)).

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(a) in paragraph 21(**20**)—

(i) omit “or” following sub-paragraph (2)(n); and

(ii) after sub-paragraph (2)(o) insert—

“; or

(p) universal credit”; and

(b) after paragraph 30 insert—

“**30A.** Where a person elects to be entitled to a lump sum under Schedule 5 or 5A to the 1992 Act or under Schedule 1 to the Social Security (Graduated Retirement Benefit) Regulations 2005, or is treated as having made such an election, and a payment has been made pursuant to that election, an amount equal to—

(a) except where sub-paragraph (b) applies, the amount of any payment or payments made on account of that lump sum; or

(b) the amount of that lump sum,

but only for so long as that person does not change that election in favour of an increase of pension or benefit.”.

27. In Schedule 5 (amount of alternative maximum council tax reduction), in the table in paragraph 1(**21**)—

(a) in entry (b)(i) for “£186.00” substitute “£191.00”; and

(b) in entry (b)(ii)—

(i) for “£186.00” substitute “£191.00”;

(ii) for “£242.00” substitute “£249.00”.

Commencement Information

I6 Reg. 21 in force at 1.4.2016 in accordance with reg. 1(2)

I7 Reg. 22 in force at 1.4.2016 in accordance with reg. 1(2)

I8 Reg. 23 in force at 1.4.2016 in accordance with reg. 1(2)

I9 Reg. 24 in force at 1.4.2016 in accordance with reg. 1(2)

I10 Reg. 25 in force at 1.4.2016 in accordance with reg. 1(2)

I11 Reg. 26 in force at 1.4.2016 in accordance with reg. 1(2)

I12 Reg. 27 in force at 1.4.2016 in accordance with reg. 1(2)

(20) Paragraph 21 of Schedule 4 is amended by S.S.I. 2013/142 and S.S.I. 2015/46.

(21) Paragraph 1 of Schedule 5 is amended by S.S.I. 2013/49, S.S.I. 2013/287 and S.S.I. 2014/35.

Status:

This version of this part contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment Regulations 2016, PART 3.