
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 12

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (Coronavirus) Regulations 2021**

<i>Made</i>	- - - -	<i>12th January 2021</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>14th January 2021</i>
<i>Coming into force</i>	- -	<i>25th February 2021</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (Coronavirus) Regulations 2021 and come into force on 25 February 2021.

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012⁽²⁾ are amended in accordance with regulations 3 to 7.

3. In regulation 2 (interpretation), after the definition of “occupational pension” insert—
““one-off payment of £500 to NHS and social care workers” means the £500 payment to Scotland’s NHS and social care workers announced by the First Minister on 30 November 2020⁽³⁾.”.

4. In regulation 26 (calculation of income and capital: persons who have an award of universal credit)⁽⁴⁾, at the end of each of paragraphs (2) and (6) insert—

(1) 1992 c.14. Section 80 and paragraph 1 of schedule 2 were amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39). There are other amendments to section 80 and amendments to section 113(1) that are not relevant to these Regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

(2) S.S.I. 2012/303.

(3) See <https://www.gov.scot/news/gbp-500-bonus-for-health-and-social-care-staff/>.

(4) Regulation 26 was substituted by S.S.I. 2018/69 and was amended by S.S.I. 2019/325.

“, but if the calculation or estimate includes any amount of the one-off payment of £500 to NHS and social care workers, that amount must be deducted from the calculation or estimate”.

5. In regulation 34(2) (earnings of employed earners: exclusions), after sub-paragraph (b) insert—

“(ba) the one-off payment of £500 to NHS and social care workers,”.

6. In regulation 36(2) (earnings of self-employed earners: exclusions), at the end insert—

“or the one-off payment of £500 to NHS and social care workers”.

7. In schedule 5 (capital to be disregarded), after paragraph 72 (winter heating assistance payments)(5) insert—

“73. The one-off payment of £500 to NHS and social care workers.”.

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

8. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(6) are amended in accordance with regulations 9 to 12.

9. In regulation 2(1), after the definition of “official error” insert—

““one-off payment of £500 to NHS and social care workers” means the £500 payment to Scotland’s NHS and social care workers announced by the First Minister on 30 November 2020(7),”.

10. In regulation 32(2) (earnings of employed earners: exclusions), after sub-paragraph (b) insert—

“(ba) the one-off payment of £500 to NHS and social care workers,”.

11. In regulation 35(2) (earnings of self-employed earners: exclusions)(8), after sub-paragraph (d) insert—

“(da) the one-off payment of £500 to NHS and social care workers,”.

12. In schedule 4 (capital disregards), after paragraph 30G (winter heating assistance payments)(9) insert—

“30H. The one-off payment of £500 to NHS and social care workers.”.

St Andrew’s House,
Edinburgh
12th January 2021

KATE FORBES
A member of the Scottish Government

(5) Paragraph 72 was inserted by [S.S.I. 2020/413](#).

(6) [S.S.I. 2012/319](#).

(7) See <https://www.gov.scot/news/gbp-500-bonus-for-health-and-social-care-staff/>.

(8) There are amendments to regulation 35(2) that are not relevant to these Regulations.

(9) Paragraph 30G was inserted by [S.S.I. 2020/413](#).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.

They provide that a one-off £500 payment that is to be made to Scotland's NHS and social care workers is to be disregarded, for the purposes of council tax reduction, in calculating a person's income and capital.