
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 141

COUNCIL TAX

**The Council Tax (Discounts) (Scotland)
Amendment (No. 2) Order 2023**

<i>Made</i>	- - - -	<i>3rd May 2023</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>5th May 2023</i>
<i>Coming into force</i>	- -	<i>14th June 2023</i>

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

Citation and commencement

1. This Order may be cited as the Council Tax (Discounts) (Scotland) Amendment (No. 2) Order 2023 and comes into force on 14 June 2023.

Amendment of the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003

2.—(1) The Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003⁽²⁾ is amended in accordance with paragraph (2).

(2) In article 4 (the severely mentally impaired)—

(a) in paragraph (2)—

(i) for sub-paragraph (f) substitute—

“(f) working tax credit under the Tax Credits Act 2002⁽³⁾ that includes—

(i) a disability element in accordance with regulation 9 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽⁴⁾,
or

(1) 1992 c. 14. There are amendments to section 113(1) which are not relevant to this Order. 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. 2003/176, which was relevantly amended by S.S.I. 2023/25.
(3) 2002 c. 21.
(4) S.I. 2002/2005. New regulations 9-9B were substituted by S.I. 2003/701. Regulation 9 was amended by S.I. 2003/2815, S.I. 2006/217, S.I. 2008/1879, S.I. 2012/848, S.I. 2013/388, S.I. 2013/591, S.I. 2013/630, S.I. 2014/658 and S.I. 2021/1286.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (ii) a severe disability element in accordance with regulation 17 of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽⁵⁾.”,
- (ii) for sub-paragraph (h)(ii) substitute—
 - “(ii) article 8 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006⁽⁶⁾ (including that provision as applied, whether with or without modifications, by any other instrument)”,
- (iii) for sub-paragraph (i)(ii) substitute—
 - “(ii) article 12 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006⁽⁷⁾ (including that provision as applied, whether with or without modifications, by any other instrument)”,
- (b) in paragraph (5)—
 - (i) omit “on any day after 31 March 2023”,
 - (ii) in sub-paragraph (a), at the beginning, insert “on any day after 31 March 2023”,
 - (iii) for sub-paragraph (b) substitute—
 - “(b) on any day after 13 June 2023, a change to the person’s award of universal credit, other than as a result of a change to the rate of universal credit due to uprating.”.

St Andrew’s House,
Edinburgh
3rd May 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

⁽⁵⁾ Regulation 17 was amended by S.I. 2013/388, S.I. 2013/591 and S.I. 2021/1286.

⁽⁶⁾ S.I. 2006/606. Article 8 was amended by S.I. 2009/706.

⁽⁷⁾ Article 12 was amended by S.I. 2007/909, S.I. 2012/359, S.I. 2016/374 and S.I. 2019/1458.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes amendments to the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003 (“the 2003 Order”).

Article 2(2)(a) amends article 4(2) of the 2003 Order to update the qualifying benefits listed there. Entitlement to one or more of those qualifying benefits is one condition used to determine whether a resident is disregarded for the purposes of a council tax discount under section 79 and schedule 1 of the Local Government Finance Act 1992.

Reference to entitlement to disabled person’s tax credit is replaced by reference to entitlement to working tax credit under the Tax Credits Act 2002, where the rate of working tax credit includes at least one element in respect of the fact the person has a disability. In addition, reference to the Naval, Military Pensions and Air Forces Etc. (Disablement and Death) Service Pensions Order 1983 is replaced with reference to the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.

Article 2(2)(b) amends article 4(5) of the 2003 Order so that where, on 31 March 2023, a person has been disregarded by virtue of being entitled to the qualifying benefit listed at paragraph (2)(m) (universal credit), that person is to continue to be disregarded until there is either a change to the amount of council tax payable in respect of the dwelling (other than as a result of a change to the council tax rate), or, after 13 June 2023, a change to the person’s universal credit award (other than as a result of the uprating of universal credit).