
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 319

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

PART 8

Effective date

Change of circumstances where state pension credit is in payment

- 60.**—(1) Paragraphs (2) to (4) apply where—
- (a) the applicant is on state pension credit;
 - (b) the amount of state pension credit awarded to the applicant is changed as a result of a change in the applicant's circumstances or the correction of an official error; and
 - (c) the change in the amount of state pension credit payable to the applicant results in a change in the applicant's entitlement to council tax reduction.
- (2) Where the change of circumstances is that an increase in the amount of state pension credit payable to the applicant results in—
- (a) an increase in the amount of council tax reduction to which the applicant is entitled, it takes effect from the first day of the reduction week in which state pension credit becomes payable at the increased rate; or
 - (b) a decrease in the amount of council tax reduction to which the applicant is entitled, it takes effect from the first day of the reduction week starting immediately after the latest of—
 - (i) the date on which the relevant authority receives notification from the Secretary of State of the increase in the amount of state pension credit; or
 - (ii) the date on which state pension credit is increased.
- (3) Where the change of circumstances is that the applicant's state pension credit has been reduced and as a result the amount of council tax reduction to which the applicant is entitled is reduced—
- (a) in a case where the applicant's state pension credit is reduced because the applicant failed to notify the Secretary of State timeously of the change of circumstances, the change takes effect from the first day of the reduction week in which state pension credit was reduced; and
 - (b) in any other case the change takes effect from the first day of the reduction week starting immediately after the latest of—
 - (i) the date on which the relevant authority receives notification from the Secretary of State of the reduction in the amount of state pension credit; or
 - (ii) the date on which state pension credit is reduced.
- (4) Where the change of circumstances is that state pension credit is reduced and as a result the amount of council tax reduction to which the applicant is entitled is increased, the change takes

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, Section 60 is up to date with all changes known to be in force on or before 25 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

effect from the first day of the reduction week in which state pension credit becomes payable at the reduced rate.

(5) Where the change of circumstances is that an award of state pension credit has been made to the applicant or the applicant's partner and this would result in a decrease in the amount of council tax reduction to which the applicant is entitled, the change takes effect from the first day of the reduction week starting immediately after the latest of—

- (a) the date on which the relevant authority receives notification from the Secretary of State of the award of state pension credit; or
- (b) the date on which entitlement to state pension credit begins.

(6) Where, in the case of an applicant or any partner of an applicant who is or has been awarded state pension credit comprising only the savings credit, there is—

- (a) a change of circumstances of a kind described in any of paragraphs (2) to (5) which is the result of a relevant calculation or estimate; and
- (b) a change of circumstances which is a relevant determination,

each of which results in a change in the amount of council tax reduction to which the applicant is entitled, the change of circumstances referred to in sub-paragraph (b) takes effect from the day specified in paragraphs (2), (3), (4) or (5) as the case may be, in relation to the change referred to in sub-paragraph (a).

(7) Where the change of circumstances is that a guarantee credit has been awarded to the applicant or any partner of the applicant and that would result in an increase in the amount of council tax reduction to which the applicant is entitled, the change takes effect from the first day of the reduction week starting immediately after the date in respect of which the guarantee credit is first payable.

(8) Where a change of circumstances would, but for this paragraph, take effect under the preceding provisions of this regulation within the 4 week period specified in regulation 55 (continuing payments where state pension credit claimed), that change takes effect on the first day of the reduction week starting immediately after the expiry of the 4 week period.

(9) Where the change of circumstances is an amendment of these Regulations that change takes effect from the date on which the amendment to these Regulations comes into force.

(10) In this regulation—

- (a) “relevant calculation or estimate” means the calculation or estimate made by the Secretary of State of the applicant's or, as the case may be, the applicant's partner's income and capital for the purposes of the award of state pension credit; and
- (b) “relevant determination” means a change in the determination by the relevant authority of the applicant's income and capital using the relevant calculation or estimate, in accordance with regulation 25(1) (calculation of income in savings credit only cases).

Changes to legislation:

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, Section 60 is up to date with all changes known to be in force on or before 25 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 2 para. 5(1)(iiia) inserted by [S.S.I. 2024/141 reg. 9\(7\)](#)
- Sch. 4 para. 21(2)(ab) inserted by [S.S.I. 2024/141 reg. 9\(8\)](#)
- reg. 27(1)(j)(iiic) inserted by [S.S.I. 2024/141 reg. 9\(3\)](#)
- reg. 29(11)(f)(iia) inserted by [S.S.I. 2024/141 reg. 9\(4\)](#)
- reg. 48(6)(b)(ia) inserted by [S.S.I. 2024/141 reg. 9\(5\)\(a\)](#)