

**2013 No. 287**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland) Amendment (No. 4)  
Regulations 2013**

*Made* - - - - *8th October 2013*  
*Laid before the Scottish Parliament* *10th October 2013*  
*Coming into force* - - *25th November 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(a) 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 (No. 4) Regulations 2013 and come into force on 25th November 2013.

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

2. The Council Tax Reduction (Scotland) Regulations 2012(b) are amended in accordance with regulations 3 to 11.

3. In regulation 2(1) (interpretation)(c)—

(a) in the definition of “child”, at the end insert—

“and where section 145A of the 1992 Act(d) (entitlement after death of a child or qualifying young person) applies, then during the period prescribed under subsection (1) of that section (and only during that period)—

(a) references in these Regulations to a child include the child in respect of whom there is entitlement under that section; and

(b) for the purposes of these Regulations the circumstances pertaining to the child at the date of their death are deemed to continue throughout that period”; and

(b) omit the definitions of “child care costs element” and “housing costs element”.

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(a) 1992 c.14. Section 80 was amended by paragraph 176 of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (c.39) and S.I. 2013/388. 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).

(b) S.S.I. 2012/303, amended by S.S.I. 2013/48, S.S.I. 2013/142 and S.S.I. 2013/218.

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

(d) Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 48 of Schedule 24 to the Civil Partnership Act 2004 (c.33) and paragraph 12 of Schedule 1 to the Child Benefit Act 2005 (c.6).

4. In regulation 4 (young persons)(a), after paragraph (2) insert—
- “(3) Where section 145A of the 1992 Act(b) (entitlement after death of a child or qualifying young person) applies, then during the period prescribed under subsection (1) of that section (and only during that period)—
- (a) references in these Regulations to a young person include the young person in respect of whom there is entitlement under that section; and
- (b) for the purposes of these Regulations the circumstances pertaining to the young person at the date of their death are deemed to continue throughout that period.”.
5. In regulation 12(1)(b) (application of the Regulations), after “income support,” insert “universal credit,”.
6. In regulation 23 (applicable amount: persons who have an award of universal credit)(c)—
- (a) in paragraph (1) for “adjustments described in paragraphs (2) (if applicable) and” substitute “adjustment described in paragraph”; and
- (b) omit paragraph (2).
7. In regulation 26 (calculation of income and capital: persons who have an award of universal credit)—
- (a) in paragraph (2) after “Secretary of State” insert “to convert it into a weekly amount using the adjustment set out in regulation 23(2A) and must then further modify the weekly amount”;
- (b) for paragraph (2)(a) substitute—
- “(a) as income, the amount of any universal credit payable converted into a weekly amount using the adjustment set out in regulation 23(2A);”;
- (c) omit sub-paragraphs (b), (c) and (d) of paragraph (2); and
- (d) omit paragraph (3).
8. In regulation 28 (treatment of child care charges)(d)—
- (a) at the start of paragraph (1) insert “Subject to paragraph (1A),”; and
- (b) after paragraph (1) insert—
- “(1A) This regulation does not apply where an applicant or an applicant’s partner has, or the partners jointly have, an award of universal credit.”.
9. In the heading to regulation 32, omit “working”.
10. In regulation 32 (calculation of average weekly income from tax credits)—
- (a) in paragraph (1) after “working tax credit” insert “or child tax credit”;
- (b) in paragraph (2) omit “Where this regulation applies,”; and
- (c) in paragraphs (2) and (3) for “a working” substitute “that”.
11. In paragraph 1 (amount of alternative maximum council tax reduction)(e) of Schedule 2, in item (a) in column (1) in the table omit “or in receipt of universal credit”.

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(a) Regulation 4 was amended by S.S.I. 2013/48.

(b) Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 48 of Schedule 24 to the Civil Partnership Act 2004 (c.33) and paragraph 12 of Schedule 1 to the Child Benefit Act 2005 (c.6).

(c) Regulation 23 is amended, and paragraph (2A) inserted, by S.S.I. 2013/48.

(d) There are amendments to regulation 28 that are not relevant to these Regulations.

(e) There are amendments to paragraph 1 that are not relevant to these Regulations.

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

12. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(a) are amended in accordance with regulations 13 to 18.

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

(a) in the definition of “child”, at the end insert—

“and where section 145A of the 1992 Act(b) (entitlement after death of a child or qualifying young person) applies, then during the period prescribed under subsection (1) of that section (and only during that period)—

(a) references in these Regulations to a child include the child in respect of whom there is entitlement under that section; and

(b) for the purposes of these Regulations the circumstances pertaining to the child at the date of their death are deemed to continue throughout that period”; and

(b) after the definition of “the Trusts” insert—

““universal credit” has the meaning given by section 1 of the Welfare Reform Act 2012(c);”.

14. In regulation 4 (young persons)(d), after paragraph (2) insert—

“(3) Where section 145A of the 1992 Act(e) (entitlement after death of a child or qualifying young person) applies, then during the period prescribed under subsection (1) of that section (and only during that period)—

(a) references in these Regulations to a young person include the young person in respect of whom there is entitlement under that section; and

(b) for the purposes of these Regulations the circumstances pertaining to the young person at the date of their death are deemed to continue throughout that period.”.

15. In regulation 12(2) (application of the Regulations), after “income support,” insert “universal credit.”.

16. In the heading to regulation 30, omit “**working**”.

17. In regulation 30 (calculation of average weekly income from tax credits)—

(a) in paragraph (1) after “working tax credit” insert “or child tax credit”;

(b) in paragraph (2) omit “Where this regulation applies,”; and

(c) in paragraphs (2) and (3) for “a working” substitute “that”.

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(a) S.S.I. 2012/319, amended by S.S.I. 2013/49, S.S.I. 2013/142 and S.S.I. 2013/218.

(b) Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 48 of Schedule 24 to the Civil Partnership Act 2004 (c.33) and paragraph 12 of Schedule 1 to the Child Benefit Act 2005 (c.6).

(c) 2012 c.5.

(d) Regulation 4 was amended by S.S.I. 2013/49.

(e) Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 48 of Schedule 24 to the Civil Partnership Act 2004 (c.33) and paragraph 12 of Schedule 1 to the Child Benefit Act 2005 (c.6).

**18.** In paragraph 1 (amount of alternative maximum council tax reduction)(a) of Schedule 5, in item (a) in column (1) in the table omit “or in receipt of universal credit”.

St Andrew’s House,  
Edinburgh  
8th October 2013

*JOHN SWINNEY*  
A member of the Scottish Government

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(a) There are amendments to paragraph 1 that are not relevant to these Regulations.

## EXPLANATORY NOTE

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

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the principal CTR Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the SPC CTR Regulations”).

Regulations 3 and 4 provide for the operation of references in the principal CTR Regulations to a child or a young person in situations where a child or young person has died, but child benefit continues to be payable for a period of time. Regulation 3 also omits two definitions that are made otiose by other amendments made by these Regulations.

Regulation 5 amends the principal CTR Regulations to provide that they apply to persons who have attained the qualifying age for state pension credit in cases where that person or their partner is in receipt of universal credit.

Regulations 6 to 8 amend the principal CTR Regulations to take account of the manner in which universal credit will be provided and operate. In particular they address the possibility that the exact amount of the housing costs element of a universal credit award may not be readily identifiable by a local authority when that local authority is considering an application for a council tax reduction.

Regulations 9 and 10 provide that where an applicant receives a child tax credit, the period over which it is to be taken into account in the principal CTR Regulations is calculated in the same manner as is applied to a working tax credit.

As a result of the change made by regulation 11, an alternative maximum council tax reduction of 25 per cent of the daily council tax will no longer be determined where second adults who reside with an applicant are in receipt of universal credit. The effect is that instead the universal credit will be taken into account as income and entitlement to a council tax reduction determined accordingly.

Regulations 13 and 14 make provision for the operation of references to a child or a young person in the SPC CTR Regulations equivalent to that made by regulations 3 and 4 in relation to the principal CTR Regulations. Regulation 13 also inserts a definition of universal credit.

Regulation 15 provides that the SPC CTR Regulations do not apply to persons if they or their partner is in receipt of universal credit. An application by such a person would be progressed under the principal CTR Regulations, as a result of the amendment made by regulation 5.

Regulations 16 and 17 make provision for child tax credits in the SPC CTR Regulation equivalent to that made by regulations 9 and 10 in relation to the principal CTR Regulations.

Regulation 18 makes provision for universal credit in the SPC CTR Regulation equivalent to that made by regulation 11 in relation to the principal CTR Regulations.

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