

*Status: This version of this provision is prospective.*

*Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2013. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

## SCOTTISH STATUTORY INSTRUMENTS

# 2013 No. 287

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

PROSPECTIVE

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

14. In regulation 4 (young persons)(1), after paragraph (2) insert—

“(3) Where section 145A of the 1992 Act(2) (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.”.

#### Commencement Information

**11** Reg. 14 in force at 25.11.2013, see [reg. 1](#)

(1) Regulation 4 was amended by [S.S.I. 2013/49](#).

(2) 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](#)).

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**Changes and effects yet to be applied to :**

- reg. 14 coming into force by [S.S.I. 2013/287 reg. 1](#)