

**2014 No. 35**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland) Amendment Regulations  
2014**

*Made* - - - - *6th February 2014*

*Laid before the Scottish Parliament* *10th February 2014*

*Coming into force* - - *1st April 2014*

The Scottish Ministers make the following Regulations in exercise of the powers in sections 80 and 113(1) 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 Regulations 2014 and come into force on 1st April 2014.

**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 5.

3. In regulation 67 (non-dependant deductions)(c)—

(a) in paragraph (1)—

(i) in sub-paragraph (a) for “£10.95” substitute “£11.35”; and

(ii) in sub-paragraph (b) for “£3.65” substitute “£3.75”; and

(b) in paragraph (2)—

(i) in sub-paragraph (a) for “£186.00” substitute “£188.00”;

(ii) in sub-paragraph (b) for—

(aa) “£186.00” substitute “£188.00”;

(bb) “£322.00” substitute “£326.00”; and

(cc) “£7.25” substitute “£7.50”; and

(iii) in sub-paragraph (c) for—

(aa) “£322.00” substitute “£326.00”;

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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). There are other amendments to section 80 and section 113(1) that are not relevant to these Regulations. 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, S.S.I. 2013/218 and S.S.I. 2013/287.

(c) Regulation 67 is relevantly amended by S.S.I. 2013/48.

- (bb) “£401.00” substitute “£406.00”; and
- (cc) “£9.15” substitute “£9.50”.

**4. In Schedule 1 (applicable amount)(a)—**

- (a) in the table in paragraph 1 (personal allowances)—
  - (i) in entry (1)(a) and (b) for “£71.70” substitute “£72.40”;
  - (ii) in entry (1)(c) for “£56.80” substitute “£57.35”;
  - (iii) in entry (2) for “£71.70” substitute “£72.40”; and
  - (iv) in entry (3) for “£112.55” substitute “£113.70”;
- (b) in the table in paragraph 3 (personal allowances), in entries (a) and (b) for “£65.62” substitute “£66.33”;
- (c) in paragraph 4(1)(b) (family premium) for “£17.40” substitute “£17.45”;
- (d) in the table in paragraph 17 (amounts of disability premiums), in the entry—
  - (i) “Disability premium” for—
    - (aa) “£31.00” substitute “£31.85”; and
    - (bb) “£44.20” substitute “£45.40”;
  - (ii) “Severe disability premium” for—
    - (aa) “£59.50” on both occasions where it appears substitute “£61.10”; and
    - (bb) “£119.00” substitute “£122.20”;
  - (iii) “Disabled child premium” for “£57.89” substitute “£59.50”;
  - (iv) “Carer premium” for “£33.30” substitute “£34.20”; and
  - (v) “Enhanced disability premium” for—
    - (aa) “£23.45” substitute “£24.08”;
    - (bb) “£15.15” substitute “£15.55”; and
    - (cc) “£21.75” substitute “£22.35”;
- (e) in paragraph 23 (amount of work-related activity component) for “£28.45” substitute “£28.75”; and
- (f) in paragraph 24 (amount of support component) for “£34.80” substitute “£35.75”.

**5. In Schedule 2 (amount of alternative maximum council tax reduction), in the table in paragraph 1(b)—**

- (a) in entry (b)(i) for “£183.00” substitute “£185.00”; and
- (b) in entry (b)(ii) for—
  - (i) “£183.00” substitute “£185.00”; and
  - (ii) “£239.00” substitute “£241.00”.

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

**6.** The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(c) are amended in accordance with regulations 7 to 9.

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(a) Schedule 1 is relevantly amended by S.S.I. 2013/48.  
(b) Paragraph 1 of Schedule 2 is amended by S.S.I. 2013/48 and S.S.I. 2013/287.  
(c) S.S.I. 2012/319, amended by S.S.I. 2013/49, S.S.I. 2013/142, S.S.I. 2013/218 and S.S.I. 2013/287.

**7. In regulation 48 (non-dependant deductions)(a)—**

- (a) in paragraph (1)—
  - (i) in sub-paragraph (a) for “£10.95” substitute “£11.35”; and
  - (ii) in sub-paragraph (b) for “£3.65” substitute “£3.75”; and
- (b) in paragraph (2)—
  - (i) in sub-paragraph (a) for “£186.00” substitute “£188.00”;
  - (ii) in sub-paragraph (b) for—
    - (aa) “£186.00” substitute “£188.00”;
    - (bb) “£322.00” substitute “£326.00”; and
    - (cc) “£7.25” substitute “£7.50”; and
  - (iii) in sub-paragraph (c) for—
    - (aa) “£322.00” substitute “£326.00”;
    - (bb) “£401.00” substitute “£406.00”; and
    - (cc) “£9.15” substitute “£9.50”.

**8. In Schedule 1 (applicable amount)(b)—**

- (a) in the table in paragraph 2 (personal allowances)—
  - (i) in entry (1)(a) “£145.40” substitute “£148.35”;
  - (ii) in entry (1)(b) for “£163.50” substitute “£165.15”;
  - (iii) in entry (2)(a) for “£222.05” substitute “£226.50”;
  - (iv) in entry (2)(b) for “£244.95” substitute “£247.20”;
  - (v) in entry (3)(a) for “£222.05” substitute “£226.50”;
  - (vi) in entry (3)(b) for “£76.65” substitute “£78.15”;
  - (vii) in entry (4)(a) for “£244.95” substitute “£247.20”; and
  - (viii) in entry (4)(b) for “£81.45” substitute “£82.05”;
- (b) in the table in paragraph 3 (personal allowances), in entries (a) and (b) for “£65.62” substitute “£66.33”;
- (c) in paragraph 4 (family premium) for “£17.40” substitute “£17.45”; and
- (d) in the table in paragraph 13 (amount of disability premium)—
  - (i) in entry (1) (severe disability premium)—
    - (aa) for “£59.50” on both occasions where it appears substitute “£61.10”; and
    - (bb) for “£119.00” substitute “£122.20”;
  - (ii) in entry (2) (enhanced disability premium) for “£23.45” substitute “£24.08”;
  - (iii) in entry (3) (disabled child premium) for “£57.89” substitute “£59.50”; and
  - (iv) in entry (4) (carer premium) for “£33.30” substitute “£34.20”.

**9. In Schedule 5 (amount of alternative maximum council tax reduction), in the table in paragraph 1(c)—**

- (a) in entry (b)(i) for “£183.00” substitute “£185.00”; and

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(a) Regulation 48 is amended by S.S.I. 2013/49 and S.S.I. 2013/142.

(b) Schedule 1 is relevantly amended by S.S.I. 2013/49.

(c) Paragraph 1 of Schedule 5 is amended by S.S.I. 2013/49 and S.S.I. 2013/287.

- (b) in entry (b)(ii)—
- (i) for “£183.00” substitute “£185.00”; and
  - (ii) for “£239.00” substitute “£241.00”.

St Andrew’s House,  
Edinburgh  
6th February 2014

*JOHN SWINNEY*  
A member of the Scottish Government

## **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 uprate figures that are used to calculate the amount of council tax reduction that a claimant is entitled to receive.

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£4.00

S201402079 02/2014 19585

<http://www.legislation.gov.uk/id/ssi/2014/35>

ISBN 978-0-11-102259-7



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