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SCOTTISH STATUTORY INSTRUMENTS

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**2016 No. 81**

**The Council Tax Reduction (Scotland)  
Amendment Regulations 2016**

PROSPECTIVE

**PART 2**

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

**Uprating and miscellaneous amendments**

**10.** In regulation 26 (calculation of income and capital: persons who have an award of universal credit)<sup>(1)</sup>, after paragraph (1) insert—

“(1A) For the purposes of paragraph (1), any deduction made from an award of universal credit for payment to a third party must be regarded as income of the person or persons awarded universal credit.”.

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**Commencement Information**

**11** Reg. 10 in force at 1.4.2016 in accordance with reg. 1(2)

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(1) Regulation 26 is amended by [S.S.I. 2013/287](#).

**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 Regulations 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

- reg. 10 coming into force by [S.S.I. 2016/81 reg. 1\(2\)](#)