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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**

**Amendment of references to the Independent Living Fund (2006) and the Scottish Welfare Fund**

- 4.—**(1) In regulation 2(1) (interpretation)(1)—
- (a) before the definition of “Immigration and Asylum Act” insert—

““ILF Scotland” means the company limited by guarantee under the name ILF Scotland, registered under number SC 500075;”;
  - (b) omit the definition of “the Independent Living Fund (2006)”; and
  - (c) after the definition of “water charges” insert—

““welfare fund” means any fund maintained by a local authority in terms of section 1 of the Welfare Funds (Scotland) Act 2015(2);”.
- (2) For “the Independent Living Fund (2006)” substitute “ILF Scotland” in each of—
- (a) regulation 41(4)(a) (payments that are not notional income);
  - (b) regulation 45(6) (payments that are not to be treated as capital);
  - (c) regulation 48(4)(a) (payments that are not notional capital);
  - (d) regulation 67(9)(b) (payments to be disregarded for non-dependant deductions);
  - (e) paragraph 2(b) of Schedule 2 (payments to be disregarded in determining income);
  - (f) paragraph 41(1) and (7) of Schedule 4 (payments to be disregarded in the calculation of income other than earnings); and
  - (g) paragraphs 29(1) and (7) and 38 of Schedule 5 (payments to be disregarded in calculating capital).
- (3) For regulation 5(8)(c)(ii)(bb) (delay in occupation of a dwelling) substitute—

“(bb) to a welfare fund for a payment;”.
- (4) For “under the Independent Living Fund (2006)” in each of regulation 86(3)(b) and (c) (payments that need not be evidenced) substitute “by ILF Scotland”.

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(1) There are amendments to regulation 2 that are not relevant to these Regulations.  
(2) 2015 asp 5.

**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. (See end of Document for details) [View outstanding changes](#)

(5) In Schedule 4, for paragraph 37(a) (payments to be disregarded in the calculation of income other than earnings) substitute—

“(a) from a welfare fund;”.

(6) In Schedule 5, for paragraph 25(a) (payments to be disregarded in calculating capital) substitute—

“(a) from a welfare fund;”.

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**Commencement Information**

**I1** Reg. 4 in force at 1.4.2016 in accordance with reg. 1(2)

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

- reg. 4 coming into force by [S.S.I. 2016/81 reg. 1\(2\)](#)