
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 81

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

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”.

(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;”.

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

(2) 2015 asp 5.

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

“(a) from a welfare fund;”.