

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 in the following respects.

Regulation 3 replaces regulation 26 with a new regulation 26 which will allow a local authority to estimate an applicant's income and universal credit payable where the income is subject to frequent fluctuations which would otherwise require their entitlement to a council tax reduction to be recalculated repeatedly.

Regulations 4 to 6 require payments made by the Thalidomide Trust, established for the purpose of giving relief and assistance to disabled persons whose disabilities were caused by the fact that during their pregnancy their mother had taken the drug known as Thalidomide, are disregarded in the calculation of capital and also in the calculation of income in respect of non-dependant deductions, thereby ensuring that grants made by the Thalidomide trust are fully disregarded for the purposes of calculating entitlement to a council tax reduction.

Regulation 7 increases the period by which claims can be back-dated.

Regulations 8 to 10 uprate figures used to calculate the amount of council tax reduction that an applicant is entitled to receive.

These Regulations also amend the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 ("the SPC Regulations") in the following respects.

Regulations 12 to 14 make amendments to the SPC Regulations similar to those made by regulations 4 to 6.

Regulations 15 to 17 uprate figures used to calculate the amount of council tax reduction that an applicant is entitled to receive.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment Regulations 2018.