
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 29

**The Council Tax Reduction (Scotland)
Amendment Regulations 2019**

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012⁽¹⁾ are amended in accordance with regulations 3 to 8.

Non-recovery of council tax arrears caused by official error

3. After regulation 20 insert—

“Non-recovery of council tax arrears caused by official error

20A.—(1) Arrears of council tax are not recoverable if they arise in consequence of an over-entitlement to council tax reduction as described in paragraph (2).

(2) This paragraph applies to an over-entitlement which arises in consequence of an official error where the claimant or a person acting on their behalf or any other person to whom the council tax reduction is awarded could not have reasonably been expected to realise that it was an over-entitlement at the time it arose or upon any subsequent notification of entitlement.

(3) In this regulation, “over-entitlement” means an amount of council tax reduction which was awarded and to which there was no entitlement (whether on the initial decision or as subsequently reviewed or superseded or further reviewed or superseded).

(4) In this regulation, “official error” means a mistake, whether in the form of an act or omission, by—

- (a) the relevant authority,
- (b) an officer or person acting for the relevant authority, or
- (c) a person providing services to the relevant authority,

where the claimant, a person acting on their behalf or any other person to whom the council tax reduction is awarded, did not cause or materially contribute to that mistake.”

Uprating

4. In regulation 67 (non-dependant deductions)⁽²⁾—

- (a) in paragraph (1)—

(1) S.S.I. 2012/303, relevantly amended by S.S.I. 2013/48, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/41, S.S.I. 2018/69 and S.S.I. 2018/295.

(2) Regulation 67 was relevantly amended by S.S.I. 2013/48, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/41 and S.S.I. 2018/69.

- (i) in sub-paragraph (a) for “£12.25” substitute “£12.55”, and
- (ii) in sub-paragraph (b) for “£4.05” substitute “£4.15”,
- (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£204.00” substitute “£209.00”,
 - (ii) in sub-paragraph (b) for—
 - (aa) “£204.00” substitute “£209.00”,
 - (bb) “£354.00” substitute “£363.00”, and
 - (cc) “£8.10” substitute “£8.30”, and
 - (iii) in sub-paragraph (c) for—
 - (aa) “£354.00” substitute “£363.00”,
 - (bb) “£439.00” substitute “£451.00”, and
 - (cc) “£10.25” substitute “£10.50”.
- 5. In schedule 1 (applicable amount)(3)—
 - (a) in the table in paragraph 17 (amounts of disability premiums), in the entry—
 - (i) “Disability premium” for—
 - (aa) “£33.55” substitute “£34.35”, and
 - (bb) “£47.80” substitute “£48.95”,
 - (ii) “Severe disability premium” for—
 - (aa) “£64.30” in both places where it occurs substitute “£65.85”, and
 - (bb) “£128.60” substitute “£131.70”,
 - (iii) “Disabled child premium” for “£62.86” substitute “£64.19”,
 - (iv) “Carer premium” for “£36.00” substitute “£36.85”, and
 - (v) “Enhanced disability premium” for—
 - (aa) “£25.48” substitute “£26.04”,
 - (bb) “£16.40” substitute “£16.80”, and
 - (cc) “£23.55” substitute “£24.10”, and
 - (b) in paragraph 24 (amount of support component) for “£37.65” substitute “£38.55”.
- 6. In schedule 2 (amount of alternative maximum council tax reduction), in the table in paragraph 1(4)—
 - (a) in entry (b)(i) for “£200.00” substitute “£205.00”, and
 - (b) in entry (b)(ii) for—
 - (i) “£200.00” substitute “£205.00”, and
 - (ii) “£261.00” substitute “£268.00”.

(3) Schedule 1 was relevantly amended by [S.S.I. 2013/48](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2017/41](#) and [S.S.I. 2018/69](#).

(4) The table in paragraph 1 of schedule 2 was amended by [S.S.I. 2013/48](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2017/41](#) and [S.S.I. 2018/69](#).

Amendment of schedule 4

7. In schedule 4 (sums to be disregarded in the calculation of income other than earnings), in paragraph 62 for “regulation 2(1) of the Discretionary Financial Assistance Regulations 2001.” substitute “Part 5 of the Social Security (Scotland) Act 2018⁽⁵⁾.”

Amendments of schedule 5

8. In schedule 5 (capital to be disregarded)—

(a) in paragraph 11(1)(d) for “regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;” substitute “Part 5 of the Social Security (Scotland) Act 2018;”,

(b) for paragraph 11(2)(a)(ii)⁽⁶⁾ substitute—

“(ii) an error on a point of law made by an officer, person or body described in subparagraph (a) or (b) of the definition of “official error” in regulation 1(3) of those Regulations;”, and

(c) after paragraph 66⁽⁷⁾ insert—

“**67.** Any early years assistance given in accordance with section 24, section 32 and schedule 6 of the Social Security (Scotland) Act 2018.

68. Any funeral expense assistance given in accordance with section 24, section 34 and schedule 8 of the Social Security (Scotland) Act 2018.”

⁽⁵⁾ 2018 asp 9.

⁽⁶⁾ Paragraph 11(2)(a)(ii) was inserted by S.S.I. 2018/295.

⁽⁷⁾ Paragraph 66 was inserted by S.S.I. 2018/69.