
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 325

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 3) Regulations 2019**

Made - - - - 9th October 2019
*Laid before the Scottish
Parliament* - - - - 11th October 2019
Coming into force - - 26th November 2019

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2019 and come into force on 26 November 2019.

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012⁽²⁾ are amended in accordance with paragraphs (a) to (d)—

(a) in regulation 23 (applicable amount: persons who have an award of universal credit)⁽³⁾—

(i) at the end of paragraph (2A)(a) omit “and”, and

(ii) at the end of paragraph (2A)(b) insert—

“, and

(c) to add to the weekly applicable amount the sum of £53.47 in respect of each child or young person for whom no amount has been included in the calculation or estimate of the maximum amount as a result of the operation of section 10(1A) of the Welfare Reform Act 2012⁽⁴⁾ (amounts

⁽¹⁾ 1992 c.14. Section 80 and paragraph 1 of schedule 2 were amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39). There are other amendments to section 80 and amendments to section 113(1) that are not relevant to these Regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c.46).

⁽²⁾ S.S.I. 2012/303.

⁽³⁾ Regulation 23 is amended by S.S.I. 2013/48, S.S.I. 2013/287 and S.S.I. 2017/41.

⁽⁴⁾ 2012 c.5. Section 10 was amended by section 14 of the Welfare Reform and Work Act 2016 (c.7).

usually to be available in respect of a maximum of two children or qualifying young persons),”

- (b) in regulation 26 (calculation of income and capital: persons who have an award of universal credit)(5), after paragraph (5) insert—

“(5A) In using the figure for income under paragraph (3) or (4), the local authority must not regard as income of the applicant any amount of universal credit paid as a consequence of a determination under schedule 2 of the Universal Credit (Transitional Provisions) Regulations 2014 (transitional severe disability premium payments)(6).”

- (c) in schedule 4 (sums to be disregarded in the calculation of income other than earnings), after paragraph 67(7) insert—

“68. Any payment made under the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019(8).

69. Any payment or interest on a payment made under, or in connection with, the Windrush Compensation Scheme(9) administered by the Home Office.”, and

- (d) in schedule 5 (capital to be disregarded)—

- (i) in paragraph 11 (disregard of payments related to benefit arrears)(10), after subparagraph (1)(a) insert—

“(aa) a maternity allowance under section 35 of the 1992 Act,”

- (ii) after paragraph 68(11) insert—

“69. Any payment made under the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019.

70. Any payment or interest on a payment made under, or in connection with, the Windrush Compensation Scheme(12) administered by the Home Office.”.

Amendment of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

3. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(13) are amended in accordance with paragraphs (a) and (b)—

- (a) in schedule 3 (sums to be disregarded in the calculation of income other than earnings), after paragraph 23 insert—

“24. Any payment or interest on a payment made under, or in connection with, the Windrush Compensation Scheme(14) administered by the Home Office.”, and

- (b) in schedule 4 (capital to be disregarded)—

(5) Regulation 26 was substituted by [S.S.I. 2018/69](#).

(6) [S.I. 2014/1230](#). Schedule 2 was inserted by [S.I. 2019/1152](#).

(7) Paragraph 67 was inserted by [S.S.I. 2018/295](#).

(8) [S.S.I. 2019/324](#).

(9) See www.gov.uk/windrush-compensation and Parliamentary Debates (Hansard), House of Commons, April 23 2018, col. 621-622.

(10) There are amendments to paragraph 11 that are not relevant to these Regulations.

(11) Paragraph 68 was inserted by [S.S.I. 2019/29](#).

(12) See www.gov.uk/windrush-compensation and Parliamentary Debates (Hansard), House of Commons, April 23 2018, col. 621-622.

(13) [S.S.I. 2012/319](#).

(14) See www.gov.uk/windrush-compensation and Parliamentary Debates (Hansard), House of Commons, April 23 2018, col. 621-622.

(i) in paragraph 21 (disregard of payments related to benefit arrears)(**15**), after subparagraph (2)(i) insert—

“(ia) maternity allowance under section 35 of the 1992 Act,”

(ii) after paragraph 30E(**16**) insert—

“**30F.** Any payment or interest on a payment made under, or in connection with, the Windrush Compensation Scheme administered by the Home Office(**17**).”.

St Andrew’s House,
Edinburgh
9th October 2019

KATE FORBES
Authorised to sign by the Scottish Ministers

(15) There are amendments to paragraph 21 that are not relevant to these Regulations.

(16) Paragraph 30E was inserted by [S.S.I. 2019/29](#).

(17) See www.gov.uk/windrush-compensation and Parliamentary Debates (Hansard), House of Commons, April 23 2018, col. 621-622.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the 2012 Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.

Regulation 2(a) provides for an amount to be taken into account in calculating a person’s deemed living expenses under the 2012 Regulations. This arises where, as a result of there being more than two children or qualifying young persons, section 10(1A) of the Welfare Reform Act 2012 provides for no amount to be included in a universal credit calculation for children born on or after 6 April 2017. The effect is to ensure parity of treatment for all households with children in the scheme provided by the 2012 Regulations, irrespective of when a child was born.

Regulation 2(b) provides that local authorities must disregard payments under a transitional arrangement within the universal credit scheme when calculating a person’s income under the 2012 Regulations.

Regulation 2(c) and (d) provide that local authorities must disregard certain payments in the calculation of income and capital for the purposes of the 2012 Regulations. These are payments under the Carer’s Assistance (Young Carer Grants) (Scotland) Regulations 2019, and payments or interest on payments made under the Windrush Compensation Scheme administered by the Home Office.

Regulation 2(d) also provides that payments of arrears of maternity allowance must be disregarded in calculating a person’s capital in the 2012 Regulations, though these payments are to continue to be taken into account as income for council tax reduction purposes.

Regulation 3 makes equivalent provision to that in regulation 2 which relates to the Windrush Compensation Scheme and payment of arrears of maternity allowance, for the purposes of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.