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*Status: Point in time view as at 01/04/2020.*

**Changes to legislation:** *There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment Regulations 2020. (See end of Document for details)*

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## SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 25**

# COUNCIL TAX

## The Council Tax Reduction (Scotland) Amendment Regulations 2020

*Made - - - - 6th February 2020*  
*Laid before the Scottish*  
*Parliament - - - - 10th February 2020*  
*Coming into force - - 1st April 2020*

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<sup>M1</sup> and all other powers enabling them to do so.

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### Marginal Citations

**M1** 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 \(c.46\)](#).

## PART 1

### General

#### Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment Regulations 2020 and come into force on 1 April 2020.

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### Commencement Information

**II** [Reg. 1](#) in force at 1.4.2020, see [reg. 1](#)

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## PART 2

### Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012 <sup>M2</sup> are amended in accordance with regulations 3 to 10.

#### Commencement Information

**I2** [Reg. 2](#) in force at 1.4.2020, see [reg. 1](#)

#### Marginal Citations

**M2** [S.S.I. 2012/303](#), relevantly amended by [S.S.I. 2013/48](#), [S.S.I. 2013/142](#), [S.S.I. 2013/287](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#), [S.S.I. 2018/295](#), [S.S.I. 2019/29](#) and [S.S.I. 2019/325](#).

### Uprating

3. In regulation 21 (applicable amount) <sup>M3</sup>, in paragraph (f) after “any” insert “transitional family premium determined in accordance with regulation [<sup>F1</sup>22A] (transitional family premium) and of any”.

#### Textual Amendments

**F1** Word in [reg. 3](#) substituted (31.3.2020) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2020 \(S.S.I. 2020/64\)](#), regs. 1, [3\(a\)](#)

#### Commencement Information

**I3** [Reg. 3](#) in force at 1.4.2020, see [reg. 1](#)

#### Marginal Citations

**M3** Regulation 21 was amended by [S.S.I. 2016/81](#).

4. In regulation 22 (applicable amount: polygamous marriages) <sup>M4</sup>, in paragraph (g) after “any” insert “transitional family premium determined in accordance with regulation [<sup>F2</sup>22A] (transitional family premium) and of any”.

#### Textual Amendments

**F2** Word in [reg. 4](#) substituted (31.3.2020) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2020 \(S.S.I. 2020/64\)](#), regs. 1, [3\(b\)](#)

#### Commencement Information

**I4** [Reg. 4](#) in force at 1.4.2020, see [reg. 1](#)

#### Marginal Citations

**M4** Regulation 22 was amended by [S.S.I. 2016/81](#).

5. After regulation 22 insert—

**“Transitional family premium**

**22A.** Where an applicant is entitled to an amount by virtue of regulation 2 (transitional provision) of the Council Tax Reduction (Scotland) Amendment Regulations 2016 (“a transitional family premium”) <sup>M5</sup>, that amount is—

- (a) £22.20 if that is the amount the applicant was entitled to on 31 March 2020, and
- (b) in all other cases, £17.60.”.

**Commencement Information**

**I5** Reg. 5 in force at 1.4.2020, see [reg. 1](#)

**Marginal Citations**

**M5** S.S.I. 2016/81.

6. In regulation 23 (applicable amount: persons who have an award of universal credit), in paragraph (2A) <sup>M6</sup>—

- (a) in sub-paragraph (b) for “£16.73” substitute “ £17.07 ”, and
- (b) in sub-paragraph (c) for “£53.47” substitute “ £54.32 ”.

**Commencement Information**

**I6** Reg. 6 in force at 1.4.2020, see [reg. 1](#)

**Marginal Citations**

**M6** Regulation 23 was amended by S.S.I. 2013/48, S.S.I. 2013/287, S.S.I. 2017/41 and S.S.I. 2019/325.

7. In regulation 67 (non-dependant deductions) <sup>M7</sup>—

- (a) in paragraph (1)—
  - (i) in sub-paragraph (a) for “£12.55” substitute “ £12.80 ”, and
  - (ii) in sub-paragraph (b) for “£4.15” substitute “ £4.25 ”, and
- (b) in paragraph (2)—
  - (i) in sub-paragraph (a) for “£209.00” substitute “ £213.00 ”,
  - (ii) in sub-paragraph (b) for—
    - (aa) “£209.00” substitute “£213.00”,
    - (bb) “£363.00” substitute “£370.00”, and
    - (cc) “£8.30” substitute “£8.45”, and
  - (iii) in sub-paragraph (c) for—
    - (aa) “£363.00” substitute “£370.00”,
    - (bb) “£451.00” substitute “£458.00”, and
    - (cc) “£10.50” substitute “£10.70”.

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#### Commencement Information

**I7** [Reg. 7](#) in force at 1.4.2020, see [reg. 1](#)

#### Marginal Citations

**M7** [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](#), [S.S.I. 2018/69](#) and [S.S.I. 2019/29](#).

- 8.** In schedule 1 (applicable amount) <sup>M8</sup>—
- (a) in the table in paragraph 1 (applicable amount for the purposes of regulations 21(a) and 22(a) and (b)), for—
- (i) “£73.10” in each place where it occurs substitute “ £74.35 ”,
  - (ii) “£57.90” substitute “£58.90”, and
  - (iii) “£114.85” substitute “£116.80”,
- (b) in paragraph 3 (applicable amount for the purposes of regulations 21(b) and 22(c)), for “£83.63” in both places where it occurs substitute “ £85.34 ”,
- (c) in the table in paragraph 17 (amounts of disability premiums), in the entry—
- (i) “Disability premium” for—
    - (aa) “£34.35” substitute “£34.95”, and
    - (bb) “£48.95” substitute “£49.80”,
  - (ii) “Severe disability premium” for—
    - (aa) “£65.85” in both places where it occurs substitute “ £66.95 ”, and
    - (bb) “£131.70” substitute “£133.90”,
  - (iii) “Disabled child premium” for “£64.19” substitute “ £65.52 ”,
  - (iv) “Carer premium” for “£36.85” substitute “ £37.50 ”, and
  - (v) “Enhanced disability premium” for—
    - (aa) “£26.04” substitute “£26.60”,
    - (bb) “£16.80” substitute “£17.10”, and
    - (cc) “£24.10” substitute “£24.50”,
- (d) in paragraph 23 (amount of work-related activity component), for “£29.05” substitute “ £29.55 ”, and
- (e) in paragraph 24 (amount of support component), for “£38.55” substitute “ £39.20 ”.

#### Commencement Information

**I8** [Reg. 8](#) in force at 1.4.2020, see [reg. 1](#)

#### Marginal Citations

**M8** [Schedule 1](#) was relevantly 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. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#) and [S.S.I. 2019/29](#).

9. In schedule 2 (amount of alternative maximum council tax reduction), in the table in paragraph 1<sup>M9</sup>—

- (a) in entry (b)(i) for “£205.00” substitute “ £209.00 ”, and
- (b) in entry (b)(ii) for—
  - (i) “£205.00” substitute “£209.00”, and
  - (ii) “£268.00” substitute “£273.00”.

**Commencement Information**

**I9** [Reg. 9](#) in force at 1.4.2020, see [reg. 1](#)

**Marginal Citations**

**M9** The table in paragraph 1 of schedule 2 was amended by [S.S.I. 2013/48](#), [S.S.I. 2013/287](#), [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 2019/29.

**Disregard of historical child abuse in care discretionary payments**

10. In schedule 5 (capital to be disregarded), after paragraph 70<sup>M10</sup> insert—

“71. Any ex gratia payment made at the discretion of the Scottish Ministers from the Advance Payment Scheme which the Scottish Ministers set up in respect of cases of historical child abuse in care.”.

**Commencement Information**

**I10** [Reg. 10](#) in force at 1.4.2020, see [reg. 1](#)

**Marginal Citations**

**M10** [Paragraph 70](#) was inserted by [S.S.I. 2019/325](#).

## PART 3

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

11. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012<sup>M11</sup> are amended in accordance with regulations 12 to 15.

**Commencement Information**

**I11** [Reg. 11](#) in force at 1.4.2020, see [reg. 1](#)

**Marginal Citations**

**M11** [S.S.I. 2012/319](#), relevantly amended by [S.S.I. 2013/49](#), [S.S.I. 2013/142](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#) and [S.S.I. 2019/29](#).

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## Uprating

12. In regulation 20 (applicable amount) <sup>M12</sup>, omit the “and” after paragraph (b) and after paragraph (d) insert—

“, and

- (e) the amount of £17.60 if the applicant is entitled to an amount (“a transitional family premium”) by virtue of regulation 2 (transitional provision) of the Council Tax Reduction (Scotland) Amendment Regulations 2016 <sup>M13</sup>.”.

### Commencement Information

I12 [Reg. 12](#) in force at 1.4.2020, see [reg. 1](#)

### Marginal Citations

M12 [Regulation 20](#) was amended by [S.S.I. 2016/81](#).

M13 [S.S.I. 2016/81](#),

13. In regulation 48 (non-dependant deductions) <sup>M14</sup>—

(a) in paragraph 1—

- (i) in sub-paragraph (a) for “£12.55” substitute “ £12.80 ”, and
- (ii) in sub-paragraph (b) for “£4.15” substitute “ £4.25 ”, and

(b) in paragraph 2—

- (i) in sub-paragraph (a) for “£209.00” substitute “ £213.00 ”,
- (ii) in sub-paragraph (b) for—
  - (aa) “£209.00” substitute “£213.00”,
  - (bb) “£363.00” substitute “£370.00”, and
  - (cc) “£8.30” substitute “£8.45”, and
- (iii) in sub-paragraph (c) for—
  - (aa) “£363.00” substitute “£370.00”,
  - (bb) “£451.00” substitute “£458.00”, and
  - (cc) “£10.50” substitute “£10.70”.

### Commencement Information

I13 [Reg. 13](#) in force at 1.4.2020, see [reg. 1](#)

### Marginal Citations

M14 [Regulation 48](#) was relevantly amended by [S.S.I. 2013/49](#), [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. 2019/29](#).

14. In schedule 1 (applicable amount) <sup>M15</sup>—

(a) in the table in paragraph 2 (personal allowances)—

- (i) in entry (1)(b) for “£181.00” substitute “ £187.75 ”,

- (ii) in entry (2)(b) for “£270.60” substitute “ £280.85 ”,
  - (iii) in entry (4)(a) for “£270.60” substitute “ £280.85 ”, and
  - (iv) in entry (4)(b) for “£89.60” substitute “ £93.10 ”,
- (b) in the table in paragraph 3 (applicable amount for the purposes of regulation 20(b)), for “£83.63” in both places where it occurs substitute “ £85.34 ”, and
- (c) in the table in paragraph 13 (amount of disability premium)—
- (i) in entries (1)(a) and (1)(b)(i) for “£65.85” substitute “ £66.95 ”,
  - (ii) in entry (1)(b)(ii) for “£131.70” substitute “ £133.90 ”,
  - (iii) in entry (2) for “£26.04” substitute “ £26.60 ”,
  - (iv) in entry (3) for “£64.19” substitute “ £65.52 ”, and
  - (v) in entry (4) for “£36.85” substitute “ £37.50 ”.

**Commencement Information**

**I14** [Reg. 14](#) in force at 1.4.2020, see [reg. 1](#)

**Marginal Citations**

**M15** [Schedule 1](#) was relevantly amended by [S.S.I. 2013/49](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#) and 2019/29.

**15.** In schedule 5 (amount of alternative maximum council tax reduction), in the table in paragraph 1—

- (a) in entry (b)(i) for “£205.00” substitute “ £209.00 ”, and
- (b) in entry (b)(ii)—
  - (i) for “£205.00” substitute “ £209.00 ”, and
  - (ii) for “£268.00” substitute “ £273.00 ”.

**Commencement Information**

**I15** [Reg. 15](#) in force at 1.4.2020, see [reg. 1](#)

St Andrew's House,  
Edinburgh

*KATE FORBES*  
Authorised to sign by the Scottish Ministers

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the Working Age Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the Pension Age Regulations”). Regulations 3 to 10 amend the Working Age Regulations and regulations 12 to 15 amend the Pension Age Regulations.

Regulations 3 to 9 uprate figures in the Working Age Regulations.

Regulations 3 to 5 uprate a “transitional family premium” that was ended for new applicants by the Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), but has continued to be paid to some persons as a result of a transitional provision in those Regulations. The amount is uprated from £17.45 to £17.60. Some persons are entitled to be paid that premium at a higher rate of £22.20; that amount is not uprated.

Regulations 6 to 9 uprate other figures used to calculate the amount of council tax reduction that an applicant is entitled to receive under the Working Age Regulations.

The Scottish Ministers have set up a discretionary payment scheme to make ex gratia payments to survivors of historical child abuse in care. Regulation 10 amends schedule 5 of the Working Age Regulations so that such payments are disregarded in the calculation of capital for the purposes of council tax reduction under those Regulations.

Regulations 12 to 15 uprate in a similar way figures used to calculate the amount of council tax reduction that an applicant is entitled to receive under the Pension Age Regulations. Those Regulations provide for a transitional family premium to be paid only at a single rate.



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