

2021 No. 137

COUNCIL TAX

**The Council Tax Reduction (Scotland) Amendment (No. 3)
(Coronavirus) Regulations 2021**

Made - - - - at 1.07 p.m. on 11th March 2021

Laid before the Scottish Parliament at 4.15 p.m. on 11th March 2021

Coming into force - - 5th April 2021

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(a) 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) (Coronavirus) Regulations 2021 and come into force on 5 April 2021.

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012(b) are amended in accordance with regulations 3 to 5.

3. In regulation 2 (interpretation), after the definition of “one-off payment of £500 to NHS and social care workers”(c) insert—

““one-off payment of £500 to working tax credit recipients” means the £500 payment to persons eligible for working tax credit announced by the Chancellor of the Exchequer on 3 March 2021(d),”.

4. In regulation 32 (calculation of average weekly income from tax credits)(e), after paragraph (3) insert—

“(4) In calculating average weekly income, the one-off payment of £500 to working tax credit recipients must be disregarded.”.

(a) 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).

(b) S.S.I. 2012/303.

(c) The definition was inserted by S.S.I. 2021/12.

(d) See <https://www.gov.uk/guidance/new-one-off-500-payment-for-working-households-receiving-tax-credits>.

(e) Regulation 32 was amended by S.S.I. 2013/287.

5. In schedule 5 (capital to be disregarded), after paragraph 73 (the one-off payment of £500 to NHS and social care workers)(a) insert—

“74. The one-off payment of £500 to working tax credit recipients.”.

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

6. In schedule 4 (capital disregards) of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(b), after paragraph 30H (the one-off payment of £500 to NHS and social care workers)(c) insert—

“30I. The one-off payment of £500 to persons eligible for working tax credit announced by the Chancellor of the Exchequer on 3 March 2021(d).”.

KATE FORBES

A member of the Scottish Government

St Andrew's House,
Edinburgh
At 1.07 p.m. on 11th March 2021

(a) Paragraph 73 was inserted by S.S.I. 2021/12.

(b) S.S.I. 2012/319.

(c) Paragraph 30H was inserted by S.S.I. 2021/12.

(d) See <https://www.gov.uk/guidance/new-one-off-500-payment-for-working-households-receiving-tax-credits>.

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

They provide that a one-off £500 payment that is to be made to persons eligible for working tax credits is to be disregarded, for the purposes of council tax reduction, in calculating a person's capital.

The payment is also to be disregarded as income for the purposes of such calculations under the Council Tax Reduction (Scotland) Regulations 2012. It would not be regarded as income in making such calculations under the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.

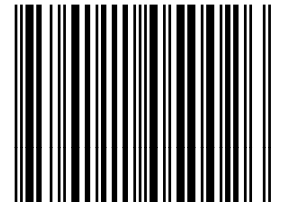
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