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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 249**

**The Council Tax Reduction (Scotland) Regulations 2021**

**PART 4**

**Procedural Matters**

**CHAPTER 3**

**Effective Date**

**[<sup>F1</sup>Changes of circumstances in cases involving an award of universal credit**

**34A.**—(1) Subject to paragraph (9), this regulation applies only where a change of circumstance occurs in the case of an applicant who has an award of universal credit.

(2) Subject to paragraphs (3) to (11), for the purpose of calculating entitlement to council tax reduction a change of circumstances which affects entitlement to council tax reduction is to take effect—

- (a) where the change is a cessation of entitlement to universal credit, from the first day immediately following the day on which entitlement ceased,
- (b) where the Secretary of State has notified of a change of circumstances relevant to the universal credit [<sup>F2</sup>award], from the first Monday of the assessment period in which the change is applied.

(3) Where a local authority becomes aware of a change relevant to the [<sup>F3</sup>award of] universal credit, and also relevant to the administration of its local council tax reduction scheme, before the change is notified by the Secretary of State, the local authority may elect to apply the change—

- (a) from the date on which the change actually occurs, where the change relates to the joining, or leaving, of a household by the partner of an applicant,
- (b) for any other change not falling within sub-paragraph (a), from the first Monday immediately following the day on which the change actually occurred.

(4) Where the local authority becomes aware of a change of circumstances which is relevant to the administration of its local council tax reduction scheme, but is not relevant to the [<sup>F4</sup>award of] universal credit, the change takes effect from the first Monday immediately following the date on which the change occurs.

(5) Where the change of circumstances is an amendment to these Regulations, the change takes effect from the date on which the amendment to these Regulations comes into force.

(6) Subject to paragraph (7), where the change of circumstances is a change in the amount of council tax payable, the change takes effect from the day on which the change in amount actually occurs.

(7) Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of Regulations made under section 80 of the Act or changes in the discount to which a dwelling may be subject under section 79 of the Act, the change takes effect from the day on which the change in amount has effect.

**Changes to legislation:** The Council Tax Reduction (Scotland) Regulations 2021, Section 34A is up to date with all changes known to be in force on or before 20 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(8) Where the change of circumstances is the death of an applicant's partner and at the date of that death the partners jointly had an award of universal credit, the change takes effect on the last day on which the applicant's partner is treated as if they had not died for the purpose of entitlement to universal credit in accordance with regulation 37(a) (run-on after a death) of the 2013 Regulations.

(9) Where the change of circumstances is the death of an applicant's partner and at the date of that death either the applicant or the applicant's partner had an award of universal credit but it was not to the partners jointly, the change of circumstances takes effect on the date of that death.

(10) Where as a result of a change of circumstances leading to an alteration of an award of a benefit payable under the Benefits Acts or the Social Security (Scotland) Act 2018, there is awarded a premium described in paragraph [<sup>F5</sup>(11)], the change of circumstances takes effect from the beginning of the first day of the reduction week starting immediately after the day on which the change of circumstances actually occurs.

(11) The premiums referred to in paragraph (10) are—

- [<sup>F6</sup>(a) the disabled child premium and the enhanced disability premium payable in accordance with paragraph 4, 4A, 4C or 4D of schedule 1,]
- (b) the disability premium payable in accordance with paragraphs 11 and 12 of schedule 1,
- (c) the severe disability premium payable in accordance with paragraph 13 of schedule 1,
- (d) the enhanced disability premium payable in accordance with paragraph 14 of schedule 1.]

#### Textual Amendments

- F1** Reg. 34A inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **7(2)**
- F2** Word in reg. 34A(2)(b) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **8(a)**
- F3** Words in reg. 34A(3) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **8(b)**
- F4** Words in reg. 34A(4) substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **8(b)**
- F5** Word in reg. 34A(10) substituted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(1)(a)**
- F6** Reg. 34A(11)(a) substituted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(1)(b)**

#### Commencement Information

- I1** [Reg. 34A](#) in force at 1.4.2022, see [reg. 1](#)

**Changes to legislation:**

The Council Tax Reduction (Scotland) Regulations 2021, Section 34A is up to date with all changes known to be in force on or before 20 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:**

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 12(1)(a)(iii**b**) inserted by [S.S.I. 2024/141 reg. 11\(5\)\(b\)\(ii\)](#)
- reg. 77(12)(f)(xii) and word inserted by [S.S.I. 2024/141 reg. 11\(3\)\(b\)](#)
- reg. 90(6)(b)(vii) and word inserted by [S.S.I. 2024/141 reg. 11\(4\)\(a\)\(ii\)](#)