
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 7 amend the Working Age Regulations and regulations 8 to 12 amend the Pension Age Regulations.

Regulation 3(1) and 9 amend, respectively, the Working Age Regulations and the Pension Age Regulations to remove references to the United Kingdom being part of the European Union.

Regulation 3(2) removes the prohibition in the Working Age Regulations on a member of the European Parliament being a member of the Council Tax Reduction Review Panel. Members of this Panel also undertake further reviews of determinations under the Pension Age Regulations (see regulation 70C of those Regulations).

Regulations 4 to 7 uprate figures used to calculate the amount of council tax reduction that an applicant is entitled to receive under the Working Age Regulations.

Regulations 10 to 12 uprate figures used to calculate the amount of council tax reduction that an applicant is entitled to receive under the Pension Age Regulations.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2021.