
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 113

**The Council Tax Reduction (Scotland)
Amendment Regulations 2023**

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

3.—(1) Schedule 4 (capital to be disregarded) of the Council Tax Reduction (Scotland) Regulations 2021⁽¹⁾ is amended in accordance with paragraphs (2) and (3).

(2) In paragraph 23—

- (a) the existing text becomes sub-paragraph (1),
- (b) after that sub-paragraph, insert—

“(2) Where bereavement support payment under section 30 of the Pensions Act 2014⁽²⁾ is paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B)⁽³⁾ of that Act) in respect of a death occurring before 9 February 2023, any amount of that payment which is—

- (a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017⁽⁴⁾, and
- (b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,

but only for a period of 52 weeks beginning with the date of receipt of the payment or 15 May 2023, whichever is the later.”.

(3) After paragraph 44⁽⁵⁾ insert—

“**45.** Any payment of a widowed parent’s allowance made under section 39A⁽⁶⁾ of the 1992 Act—

- (a) to the survivor of a cohabiting partnership (within the meaning of section 39A(7) of the 1992 Act) who is entitled to a widowed parent’s allowance for a period prior to 9 February 2023, and
- (b) in respect of any period of time during the period ending with the day before the survivor makes a claim for widowed parent’s allowance,

but only for a period of 52 weeks beginning with the date of receipt of the payment or 15 May 2023, whichever is the later.”.

(1) [S.S.I. 2021/249](#), which was relevantly amended by [S.S.I. 2022/52](#) and [S.S.I. 2022/271](#).

(2) [2014 c. 19](#). Section 30 has been amended by [S.I. 2023/134](#).

(3) Subsection (6B) was inserted by [S.I. 2023/134](#).

(4) [S.I. 2017/410](#).

(5) Paragraph 44 was inserted by [S.S.I. 2022/271](#).

(6) Section 39A was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 (c. 30) and amended by sections 254(1) and 261(4) of, and paragraph 20 of schedule 24 and schedule 30 of the Civil Partnership Act 2004 (c. 33), section 1(3) and paragraph 3 of schedule 1 of the Child Benefit Act 2005 (c. 6), section 51 of the Welfare Reform Act 2007 (c. 5), section 31(5) and paragraph 12 of schedule 16 of the Pensions Act 2014, [S.I. 2014/560](#), [S.I. 2014/3229](#) and [S.I. 2019/1458](#).