

2023 No. 25

COUNCIL TAX

**The Council Tax (Discounts) (Scotland) Amendment Order
2023**

<i>Made</i>	- - - -	<i>31st January 2023</i>
<i>Laid before the Scottish Parliament</i>		<i>2nd February 2023</i>
<i>Coming into force</i>	- -	<i>1st April 2023</i>

The Scottish Ministers make the following Order in exercise of the powers conferred by section 113(1) and (2) and paragraphs 2(3) and 4(2) of schedule 1 of the Local Government Finance Act 1992(a) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Council Tax (Discounts) (Scotland) Amendment Order 2023 and comes into force on 1 April 2023.

Amendment of the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003

2.—(1) The Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003(b) is amended in accordance with paragraphs (2) and (3).

(2) In article 4 (the severely mentally impaired)—

(a) in paragraph (2)(m)(c), after “2012” insert—

“, but, subject to paragraph (5), only where—

- (i) an award of universal credit includes an amount under regulation 27(1) of the Universal Credit Regulations 2013(d) (“the 2013 Regulations”) in respect of the fact that the person in question has limited capability for work and work-related activity, or would include such an amount, but for regulation 27(4) or 29(4) of the 2013 Regulations(e), or
- (ii) the person has limited capability for work within the meaning of regulation 39 of the 2013 Regulations(f),

(a) 1992 c. 14. There are amendments to section 113(1) and (2) which are not relevant to this Order. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46).

(b) S.S.I. 2003/176.

(c) Sub-paragraph (m) was inserted by S.S.I. 2013/137.

(d) S.I. 2013/376. A new regulation 27(1) was substituted by S.I. 2017/204.

(e) New regulations 27(4) and 29(4) were substituted by S.I. 2017/204.

(f) Regulation 39 was amended by S.I. 2014/597.

(b) after paragraph (4) insert—

“(5) Where on 31 March 2023 a person has been disregarded under paragraph 2(1) of schedule 1 of the Act by virtue of being entitled to the qualifying benefit listed at paragraph (2)(m) as it was in force on 31 March 2023, that person is to continue to be disregarded under paragraph 2(1) of schedule 1 of the Act until there is, on any day after 31 March 2023—

- (a) a change to the amount of council tax payable in respect of the dwelling of which the person is a resident, other than as a result of a change to the council tax rate, or
- (b) a change in the person’s entitlement to universal credit.”.

(3) In article 5(1)(c) (apprentices), for head (ii) substitute—

“(ii) no more than the amount per week specified in entry (b)(i) in the table in paragraph 1 of schedule 2 of the Council Tax Reduction (Scotland) Regulations 2021(a).”.

TOM ARTHUR

Authorised to sign by the Scottish Ministers

St Andrew’s House,
Edinburgh
31st January 2023

(a) S.S.I. 2021/249. Paragraph 1(b)(i) of schedule 2 was amended by S.S.I. 2022/52.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes amendments to the Council Tax (Discounts) (Scotland) Consolidation and Amendment Order 2003 (“the 2003 Order”).

Article 2(2) alters the circumstances in which a person with an award of Universal Credit is disregarded when working out the entitlement of another person to a council tax single person discount, in accordance with paragraph 2 of schedule 1 of the Local Government Finance Act 1992 (“the 1992 Act”) (persons disregarded for purposes of discount). Paragraph 2 of schedule 1 makes provision in relation to persons who are severely mentally impaired. The disregard will apply where the person has included in their award of Universal Credit an amount to reflect the fact that they have limited capability for work and work-related activity within the meaning of regulation 40 of the Universal Credit Regulations 2013 (“the 2013 Regulations”). Alternatively it will apply where the person would have such an amount included, but for the fact that they are a member of a couple with a joint award of Universal Credit, with a limited capability for work-related activity element being included in respect of the other member of the couple. Further, it will apply where the person has an award of Universal Credit, and has limited capability for work within the meaning of regulation 39 of the 2013 Regulations. An award of Universal Credit will no longer be enough in itself, without one of these additional conditions being met. The change will not, though, apply in relation to anyone who is already disregarded in terms of article 4(2)(m) of the 2003 Order as it applies on 31 March 2023, unless there is a change, other than to council tax rate, which affects the amount of council tax payable in respect of the dwelling in which the disregarded person resides; or a change which affects the entitlement of the disregarded person to Universal Credit.

Article 2(3) adjusts the maximum weekly amount which a person may earn or receive and be classed as an apprentice for the purposes of paragraph 4 of schedule 1 of the 1992 Act.

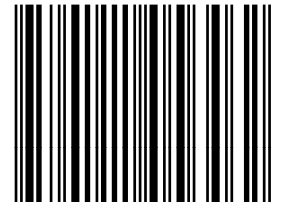
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£4.90

<http://www.legislation.gov.uk/id/ssi/2023/25>

ISBN 978-0-11-105646-2



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