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SCOTTISH STATUTORY INSTRUMENTS

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**2024 No. 230**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland)  
Amendment (No. 2) Regulations 2024**

*Made* - - - - 3rd September 2024  
*Laid before the Scottish  
Parliament* - - - - 5th September 2024  
*Coming into force* - - 31st October 2024

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and (2), and paragraph 1 of schedule 2, of the Local Government Finance Act 1992(1) 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. 2) Regulations 2024 and come into force on 31 October 2024.

**Amendment of the Council Tax Reduction (Scotland) Regulations 2021**

2. The Council Tax Reduction (Scotland) Regulations 2021(2) are amended in accordance with regulations 3 and 4.

3. In regulation 7 (when a person is responsible for a child or young person)—

(a) for paragraph (8) substitute—

“(8) A child or young person is to be treated as not being the responsibility of any person during any period when the child or young person is placed with a foster carer in accordance with the Looked After Children (Scotland) Regulations 2009(3).”

(b) in paragraph 10(a), omit the definition of “looked after by a local authority”.

4. In schedule 1 (applicable amount)—

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(1) 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).

(2) S.S.I. 2021/249, which was relevantly amended by S.S.I. 2022/52 and is to be further amended by S.S.I. 2024/141.

(3) S.S.I. 2009/210, which was amended by S.S.I. 2009/290, S.S.I. 2011/211, S.S.I. 2013/14, S.S.I. 2013/147, S.S.I. 2014/310, S.S.I. 2014/112 and S.S.I. 2021/103.

- (a) in paragraph 13—
  - (i) in sub-paragraph (2)(b)(i)—
    - (aa) omit “, the daily living component of adult disability payment,”,
    - (bb) after “the care component of child disability payment at the highest or middle rate,” insert “the daily living component of adult disability payment,”,
  - (ii) in sub-paragraph (2)(b)(ii)—
    - (aa) omit “, the daily living component of adult disability payment,”,
    - (bb) after “the care component of child disability payment at the highest or middle rate,” insert “the daily living component of adult disability payment,”,
  - (iii) in sub-paragraph (5)(a)—
    - (aa) omit “, the daily living component of adult disability payment,”,
    - (bb) after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment”,
- (b) in paragraph 14(1)(g) after “partner” insert “or would be payable, were it not for regulation 6 (hospitalisation) of the Social Security (Attendance Allowance) Regulations 1991<sup>(4)</sup> or regulation 20 (effect of hospital admission on ongoing entitlement to Pension Age Disability Payment) of the Disability Assistance for Older People (Scotland) Regulations 2024<sup>(5)</sup>”.

St Andrew’s House,  
Edinburgh  
3rd September 2024

*SHONA ROBISON*  
A member of the Scottish Government

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<sup>(4)</sup> S.I. 1991/2740. Regulation 6 was amended by S.I. 1992/2869, S.I. 1999/1326, S.I. 2000/1401 and S.I. 2013/389.  
<sup>(5)</sup> S.S.I. 2024/166.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the Council Tax Reduction (Scotland) Regulations 2021 (“the 2021 Regulations”). The 2021 Regulations make provision for a reduction in liability to council tax for persons who meet certain conditions.

Regulation 3 of these Regulations substitutes a new paragraph (8) in regulation 7 of the 2021 Regulations, dealing with responsibility for a child. Whether a person is responsible for a child or young person affects their applicable amount – the amount of money which it is considered an applicant and their family must have in order to meet their basic needs. It is the interaction between the applicable amount, and the actual income of a family, calculated in accordance with the 2021 Regulations, that determines whether they are entitled to council tax reduction and, if so, the level of entitlement. For the purposes of the 2021 Regulations a person is responsible for a child or young person who normally lives with them (regulation 7(2)), but other paragraphs of regulation 7 provide that in some situations a child or young person is to be treated as not being the responsibility of any person for the purposes of the 2021 Regulations.

The result of the substitution of paragraph (8) is that there is no longer a general exclusion in respect of a child or young person who is looked after by a local authority within the meaning of section 17(6) of the Children (Scotland) Act 1995 (c. 36), with exceptions to that exclusion for children placed with certain persons. Instead, if a child or young person is looked after by a local authority but normally lives with a person with whom they are placed, that person will be responsible for that child or young person as per regulation 7(2). The only exception, which new regulation 7(8) provides for, is where the council tax reduction applicant is a foster carer with whom the child or young person is placed. In that situation the child or young person is still to be treated as not being the responsibility of any person for the purposes of the 2021 Regulations.

Regulation 4 amends paragraph 13 of schedule 1 to correct minor errors in the sequence in which references to the daily living component of adult disability payment were inserted into paragraph 13 by the Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52). It also amends paragraph 14 of schedule 1 so that an applicant’s applicable amount continues to be increased by the amount referred to as the enhanced disability premium during any period when the amount of attendance allowance or pension age disability payment paid to the applicant or the applicant’s partner is reduced to £0 as a result of the person receiving medical or other treatment as an inpatient in a hospital or similar institution for more than 28 days.