
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the principal CTR Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the SPC CTR Regulations”).

Regulations 3 and 4 provide for the operation of references in the principal CTR Regulations to a child or a young person in situations where a child or young person has died, but child benefit continues to be payable for a period of time. Regulation 3 also omits two definitions that are made otiose by other amendments made by these Regulations.

Regulation 5 amends the principal CTR Regulations to provide that they apply to persons who have attained the qualifying age for state pension credit in cases where that person or their partner is in receipt of universal credit.

Regulations 6 to 8 amend the principal CTR Regulations to take account of the manner in which universal credit will be provided and operate. In particular they address the possibility that the exact amount of the housing costs element of a universal credit award may not be readily identifiable by a local authority when that local authority is considering an application for a council tax reduction.

Regulations 9 and 10 provide that where an applicant receives a child tax credit, the period over which it is to be taken into account in the principal CTR Regulations is calculated in the same manner as is applied to a working tax credit.

As a result of the change made by regulation 11, an alternative maximum council tax reduction of 25 per cent of the daily council tax will no longer be determined where second adults who reside with an applicant are in receipt of universal credit. The effect is that instead the universal credit will be taken into account as income and entitlement to a council tax reduction determined accordingly.

Regulations 13 and 14 make provision for the operation of references to a child or a young person in the SPC CTR Regulations equivalent to that made by regulations 3 and 4 in relation to the principal CTR Regulations. Regulation 13 also inserts a definition of universal credit.

Regulation 15 provides that the SPC CTR Regulations do not apply to persons if they or their partner is in receipt of universal credit. An application by such a person would be progressed under the principal CTR Regulations, as a result of the amendment made by regulation 5.

Regulations 16 and 17 make provision for child tax credits in the SPC CTR Regulation equivalent to that made by regulations 9 and 10 in relation to the principal CTR Regulations.

Regulation 18 makes provision for universal credit in the SPC CTR Regulation equivalent to that made by regulation 11 in relation to the principal CTR Regulations.