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SCOTTISH STATUTORY INSTRUMENTS

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**2013 No. 49**

**COUNCIL TAX**

**The Council Tax Reduction (State Pension Credit) (Scotland) Amendment Regulations 2013**

*Made* - - - - 13th February 2013  
*Laid before the Scottish Parliament* - - - - 15th February 2013  
*Coming into force* - - 18th March 2013

The Scottish Ministers make the following Regulations in exercise of the powers in sections 80 and 113(1) and (2) of, and paragraph 1 of Schedule 2 to, the Local Government Finance Act 1992<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Council Tax Reduction (State Pension Credit) (Scotland) Amendment Regulations 2013 and come into force on 18th March 2013.

**Amendment of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012**

2. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012<sup>(2)</sup> are amended in accordance with regulations 3 to 10.

3. In regulation 2 (interpretation)—

- (a) in the definition of “attendance allowance” delete sub-paragraph (c); and
- (b) in the definition of “official error” for “of a court” substitute “or a court”.

4. In regulation 4 (young persons) omit paragraph (3).

5. In regulation 27(1)(v) (meaning of “income”) for head (i) substitute—

“(i) owns, owns the freehold or leasehold interest in or is a tenant of the property in respect of which the rent is paid;”.

6. For regulation 35(2)(d)(v) (earnings of self-employed earners) substitute—

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(1) 1992 c.14. Section 80 was amended by paragraph 176 of Schedule 13 to the Local Government etc. (Scotland) Act 1994 (c.39). 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).  
(2) S.S.I. 2012/319.

“(v) the National Health Service Commissioning Board established by section 1H of the National Health Service Act 2006(3) or a clinical commissioning group established under section 14D of the National Health Service Act 2006(4);”.

7. In regulation 48 (non-dependant deductions)—

(a) in paragraph (1)—

- (i) in sub-paragraph (a) for “£9.90” substitute “£10.95”; and
- (ii) in sub-paragraph (b) for “£3.30” substitute “£3.65”;

(b) in paragraph (2)—

- (i) for “applicant’s” substitute “person’s”;
- (ii) in sub-paragraph (a) for “£183.00” substitute “£186.00”;
- (iii) in sub-paragraph (b) for “£183.00”, “£316.00” and “£6.55” substitute “£186.00”, “£322.00” and “£7.25” respectively; and
- (iv) in sub-paragraph (c) for “£316.00”, “£394.00” and “£8.25” substitute “£322.00”, “£401.00” and “£9.15” respectively; and

(c) in paragraph (9)—

- (i) for “applicant’s” on each occasion it appears substitute “person’s”; and
- (ii) in sub-paragraph (a) for “applicant” substitute “person”.

8. After regulation 71 (electronic communication) insert—

## “PART 12

### Transitional provision

#### **Transitional provision**

72.—(1) A person described in paragraph (2) is deemed to have made an application for council tax reduction on 1st April 2013.

(2) A person referred to in paragraph (1) is a person—

- (a) who is entitled to council tax benefit on 31st March 2013;
- (b) who made an application for council tax benefit which is not determined before 1st April 2013;
- (c) whose entitlement to council tax benefit is wholly or partly suspended immediately before 1st April 2013;
- (d) other than a person described in sub-paragraphs (a) or (c), who has applied for a revision of a decision by a relevant authority under regulation 4(1) (revision of decisions) or 5(1) (late application for a revision) of the Housing Benefit and Council Tax Benefit (Decisions and Appeals) Regulations 2001(5) (“the 2001 Regulations”) and whose application is pending immediately before 1st April 2013; and
- (e) other than a person described in sub-paragraphs (a) or (c), who has appealed against a decision of the First-tier Tribunal, the Upper Tribunal or a court

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(3) 2006 c.41. Section 1H was inserted by section 9(1) of the Health and Social Care Act 2012 (c.7) and amended by S.I. 2012/1831.

(4) Section 14D was inserted by section 25(1) of the Health and Social Care Act 2012.

(5) S.I. 2001/1002. Regulation 4(1) was amended by S.I. 2002/1379 and 2008/2683.

in relation to a claim for council tax benefit and whose appeal is pending immediately before 1st April 2013.

(3) For the purposes of sub-paragraph (2)(d) a revision of a decision relating to a claim for council tax benefit is pending if an application for a revision has been made but not been determined.

(4) For the purposes of paragraph (2)(e) an appeal against a decision relating to a claim for council tax benefit is pending if—

- (a) an appeal against the decision has been brought but not determined;
- (b) an application for permission to appeal against the decision has been made but not determined; or
- (c) the time within which—
  - (i) an application for permission to appeal may be made; or
  - (ii) an appeal against the decision may be brought,

has not expired and one of the circumstances prescribed in regulation 11(3) of the 2001 Regulations apply.

(5) Where an application for council tax reduction is deemed to be made in accordance with paragraph (1) and—

- (a) on 31st March 2013 the applicant by whom the application is deemed to have been made is a person to whom regulation 50(10) to (13) (date on which change of circumstances regarding non-dependants is to take effect) of the Council Tax Benefit (Persons who have attained the qualifying age for State Pension Credit) Regulations 2006(6) applies; and
- (b) the effective date for the purposes of the change of circumstances is a date after 31st March 2013,

that application is to be determined as though the change of circumstances has not taken place and is to be re-determined on the effective date to take account of the change of circumstances.”.

**9. In Schedule 1 (applicable amount)—**

- (a) in the table in paragraph 2 (personal allowances)—
  - (i) in entry (1)(a) for “£142.70” substitute “£145.40”;
  - (ii) in entry (1)(b) for “£161.25” substitute “£163.50”;
  - (iii) in entry (2)(a) for “£217.90” substitute “£222.05”;
  - (iv) in entry (2)(b) for “£241.65” substitute “£244.95”;
  - (v) in entry (3)(a) for “£217.90” substitute “£222.05”;
  - (vi) in entry (3)(b) for “£72.35” substitute “£76.65”;
  - (vii) in entry (4)(a) for “£241.65” substitute “£244.95”; and
  - (viii) in entry (4)(b) for “£78.90” substitute “£81.45”;
- (b) in the table in paragraph 3 (personal allowances), in entries (a) and (b) for “£64.99” substitute “£65.62”;
- (c) in paragraph 8(1)(b) (enhanced disability premium) after “payment” insert “at the enhanced rate”; and
- (d) in the table in paragraph 13 (amount of disability premium)—

- (i) in entry (1) (severe disability premium)—
  - (aa) for “£58.20” on each occasion it appears substitute “£59.50”; and
  - (bb) for “£116.40” substitute “£119.00”;
- (ii) in entry (2) (enhanced disability premium) for “£22.89” substitute “£23.45”;
- (iii) in entry (3) (disabled child premium) for “£56.63” substitute “£57.89”; and
- (iv) in entry (4) (carer premium) for “£32.60” substitute “£33.30”.

**10.** In Schedule 5 (amount of alternative maximum council tax reduction), in the table in paragraph 1—

- (a) in entry (b)(i) for “£177.00” substitute “£183.00”; and
- (b) in entry (b)(ii)—
  - (i) for “£177.00 substitute ”£183.00”; and
  - (ii) for “£231.00” substitute “£239.00”.

St Andrew’s House,  
Edinburgh  
13th February 2013

*JOHN SWINNEY*  
A member of the Scottish Government

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## EXPLANATORY NOTE

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

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

They increase the amount of non-dependent deductions, personal allowances and disability premiums to be taken into account when calculating entitlement to council tax reduction (regulations 7 and 9). They increase the amount of gross income to be taken into account when calculating the amount of alternative maximum council tax reduction (regulation 10).

They amend the definition of “attendance allowance” in regulation 2 of the principal Regulations to take into account the repeal of Schedule 8 of the Social Security Contributions and Benefits Act 1992 (c.4) (regulation 3(a)). They amend regulation 35 of the principal Regulations to take into account the abolition of primary care trusts in England and Wales (regulation 6). They insert provision for transitional arrangements (regulation 8). They amend defects in the principal Regulations (regulations 3(b), 4 and 5).