
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 326

**The Council Tax Reduction (Scotland)
Amendment (No. 2) Regulations 2017**

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2017 and come into force on 20th November 2017.

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012⁽¹⁾ are amended in accordance with regulations 3 to 8.

Emergency Funds

3. In regulation 2 (interpretation)⁽²⁾, in paragraph (1)—

(a) after the definition of “the London Bombings Relief Charitable Fund” insert—

““the London Emergencies Trust” means the company of that name (number 09928465) incorporated on 23rd December 2015 and registered charity of that name (number 1172307) established on 28th March 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims of emergency incidents occurring in Greater London;”;

(b) after the definition of “water charges” insert—

““the We Love Manchester Emergency Fund” means the registered charity of that name (number 1173260) established on 30th May 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the bombing at Manchester Arena on 22nd May 2017;”.

4. For “or the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund” in each of the following provisions:—

(a) in regulation 2 (interpretation)⁽³⁾, in the definition of “qualifying person”;

⁽¹⁾ S.S.I. 2012/303; relevant amending instruments are S.S.I. 2013/142, S.S.I. 2016/81 and S.S.I. 2017/41.

⁽²⁾ There are amendments to regulation 2 that are not relevant to these Regulations.

⁽³⁾ There are amendments to regulation 2 that are not relevant to these Regulations.

- (b) regulation 41(4)(a) (payments that are not notional income)(4);
- (c) regulation 45(6) (payments that are not to be treated as capital)(5);
- (d) regulation 48(4)(a) (payments that are not notional capital)(6);
- (e) regulation 67(9)(b) (payments to be disregarded for non-dependant deductions)(7);
- (f) regulation 86(3)(a)(ii) (payments that need not be evidenced)(8);
- (g) paragraph 41(1) of schedule 4 (payments to be disregarded in the calculation of income other than earnings)(9); and
- (h) paragraphs 29(1)(10) and 38(11) of Schedule 5 (payments to be disregarded in calculating capital).

5. In paragraph 2(b) of schedule 2 (payments to be disregarded in determining income)(12) for “or the London Bombing Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund”.

6. For “and the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust and the We Love Manchester Emergency Fund” in each of the following provisions:—

- (a) paragraph 41(7) of schedule 4 (payments to be disregarded in the calculation of income other than earnings)(13); and
- (b) paragraph 29(7) of schedule 5 (payments to be disregarded in calculating capital)(14).

Bereavement support payment

7. In schedule 4 (payments to be disregarded in the calculation of income other than earnings)—

- (a) after paragraph 20 insert—

“20A. Any payment of bereavement support payment under section 30 of the Pensions Act 2014 (bereavement support payment)(15) except any such payment which is disregarded as capital under paragraph 11(1)(g) or 65 of schedule 5.”; and

- (b) in paragraph 40 for “and paragraph 20 (widowed mother’s allowance and widowed parent’s allowance)” substitute “, paragraph 20 (widowed mother’s allowance and widowed parent’s allowance) and paragraph 20A (bereavement support payment)”.

8. In schedule 5 (payments to be disregarded in calculating capital)—

- (a) in paragraph 11(1)—

- (i) omit “or” where it occurs after head (e); and

- (ii) after head (f) insert—

“; or

- (g) bereavement support payment under section 30 of the Pensions Act 2014”; and

(4) Regulation 41(4)(a) is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(5) Regulation 45(6) is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(6) Regulation 48(4)(a) is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(7) Regulation 67(b) is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(8) Regulation 86(3)(a)(ii) is amended by S.S.I. 2017/41.

(9) Paragraph 41(1) of schedule 4 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(10) Paragraph 29(1) of schedule 5 is amended by S.S.I. 2016/81.

(11) Paragraph 38 of schedule 5 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(12) Paragraph 2(b) of schedule 2 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(13) Paragraph 41(7) of schedule 4 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(14) Paragraph 29(7) of schedule 5 is amended by S.S.I. 2016/81.

(15) 2014 c.19.

(b) after paragraph 64 insert—

“**65.** Any bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017 (rate of bereavement support payment)(**16**), but only for a period of 52 weeks from the date of receipt of the payment.”.

PART 3

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

9. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(**17**) are amended in accordance with regulations 10 to 16.

Emergency funds

10. In regulation 2 (interpretation)(**18**)—

(a) after the definition of “the London Bombings Relief Charitable Fund” insert—

““the London Emergencies Trust” means the company of that name (number 09928465) incorporated on 23rd December 2015 and registered charity of that name (number 1172307) established on 28th March 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims of emergency incidents occurring in Greater London;”;

(b) after the definition of “war widower’s pension” insert—

““the We Love Manchester Emergency Fund” means the registered charity of that name (number 1173260) established on 30th May 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the bombing at Manchester Arena on 22nd May 2017;”.

11. For “or the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund” in each of—

(a) regulation 48(9)(b) (payments to be disregarded for non-dependant deductions)(**19**);

(b) regulation 66(3)(a) (payments that need not be evidenced)(**20**);

(c) paragraph 16(1)(a) and (7) of schedule 4 (capital disregards)(**21**); and

(d) paragraph 2(b) of schedule 5 (payments to be disregarded in calculating income for the purpose of regulation 56)(**22**).

12. In paragraph 16(8) of schedule 4 (capital disregards)(**23**), for “and the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust and the We Love Manchester Emergency Fund”.

(16) S.I. 2017/410.

(17) S.S.I. 2012/319; relevantly amended by S.S.I. 2013/49, S.S.I. 2016/81 and S.S.I. 2017/41.

(18) There are amendments to regulation 2 that are not relevant to these Regulations.

(19) Regulation 48(9)(b) is amended by S.S.I. 2013/49, S.S.I. 2016/81 and S.S.I. 2017/41.

(20) Regulation 66(3)(a) is amended by S.S.I. 2017/41.

(21) Paragraph 16(1)(a) and (7) of schedule 4 is amended by S.S.I. 2017/41.

(22) Paragraph 2(b) of schedule 5 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

(23) Paragraph 16(8) of schedule 4 is amended by S.S.I. 2017/41.

Bereavement support payment

- 13.** In regulation 27(1)(j) (meaning of “income”) after head (xv) insert—
“(xva) bereavement support payment under section 30 of the Pensions Act 2014;”.
- 14.** In schedule 4 (capital disregards)—
- (a) in paragraph 21(2) after head (a) insert—
“(aa) bereavement support payment under section 30 of the Pensions Act 2014;”
and
- (b) after paragraph 30A insert—
“**30B.** Any payment of bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017 (rate of bereavement support payment), but only for a period of 52 weeks from the date of receipt of the payment.”.

Amendments relating to changes in employment and support allowance

- 15.** In regulation 2 (interpretation), in paragraph (1)—
- (a) in the definition of “main phase employment and support allowance” after “Welfare Reform Act 2007” insert “or the applicant is a member of the work-related activity group”;
and
- (b) after the definition of “member of a couple” insert—
““member of the work-related activity group” means a person who has or is treated as having limited capability for work under either—
- (a) Part 5 of the Employment and Support Allowance Regulations 2008 other than by virtue of regulation 30 of those Regulations; or
- (b) Part 4 of the Employment and Support Allowance Regulations 2013 other than by virtue of regulation 26 of those Regulations;”.
- 16.** In schedule 2 (sums to be disregarded in the calculation of earnings), in paragraph 5(1)(d)(ii) omit “or the work-related activity component”.

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