

---

## EXPLANATORY NOTE

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

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

### **Emergency Funds**

Regulations 3 to 6 amend the CTR Regulations and regulations 10 to 12 amend the SPC Regulations so as to provide that payments from the London Emergencies Trust (registered charity number 1172307 and company number 09928465) and the We Love Manchester Emergency Fund (registered charity number 1173260) are not to be taken into account in the calculation of income or capital for the purposes of the CTR Regulations or the SPC Regulations.

### **Bereavement Support Payments**

A new bereavement support payment was created by the Pensions Act 2014 (c.19) for people whose spouse or civil partner died on or after the 6th April 2017. Bereavement support payment replaced the existing social security benefits for the bereaved (bereavement allowance, widowed parent’s allowance and bereavement payment).

Regulations 7 and 13 amend the CTR Regulations and the SPC Regulations so as to provide that bereavement support payment will be ignored when calculating an applicant’s income. Regulations 8 and 14 also amend the CTR Regulations and the SPC Regulations so as to provide that any initial lump sum amount of bereavement support payment and any payment of arrears will be ignored for a period of 12 months from date of receipt of the payment when calculating an applicant’s capital.

### **Employment and Support Allowance**

Regulations 15 and 16 make amendments to the SPC Regulations to ensure that those persons who are members of the work related activity group and are no longer entitled to work related activity component in terms of the Employment and Support Allowance Regulations 2008 or 2013, will still be treated in the existing way for the purpose of income and the calculation of earnings.