
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 295

**The Council Tax Reduction (Scotland)
Amendment (No. 3) Regulations 2018**

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2018 and come into force on 28 November 2018.

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 and 4.

3. In schedule 4 (sums to be disregarded in the calculation of income other than earnings) after paragraph 65(2) insert—

“66. Any early years assistance given under section 24, section 32 and schedule 6 of the Social Security (Scotland) Act 2018(3).

67. Any funeral expense assistance given under section 24, section 34 and schedule 8 of the Social Security (Scotland) Act 2018.”.

4. In paragraph 11 of schedule 5 (capital to be disregarded)—

(a) for sub-paragraph (2)(a) substitute—

“(a) paid in order to rectify, or compensate for—

(i) an official error as defined in regulation 1(3) of the Social Security and Child Support (Decisions and Appeals) Regulations 1999(4);

(ii) an error on a point of law made by an officer, person or body described in regulation 1(3) of those Regulations;

(iii) any error made by a member of staff of the Scottish Administration involved in the administration of social security benefits to which no person outside the Scottish Government or the Department for Work and Pensions materially contributed; and”;

(b) in sub-paragraph (3) omit the definition of “official error”.

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

5. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(5) are amended in accordance with regulations 6 and 7.

(1) S.S.I. 2012/303; relevant amending instruments are S.S.I. 2017/326 and S.S.I. 2018/211.

(2) Paragraph 65 is prospectively inserted by S.S.I. 2018/211.

(3) 2018 asp 9.

(4) S.I. 1999/991; relevant amending instruments are S.I. 2002/1379, S.I. 2008/2683 and S.I. 2012/2007.

(5) S.S.I. 2012/319; relevant amending instruments are S.S.I. 2013/143, S.S.I. 2013/218, S.S.I. 2016/81, S.S.I. 2017/326, S.S.I. 2018/211 (prospectively) and S.I. 2014/3255.

6. In regulation 27(1)(j) (meaning of “income”)—
- (a) omit “and” where it occurs after head (xx)(6); and
 - (b) after head (xxi) insert—
 - “(xxii) any early years assistance given under section 24, section 32 and schedule 6 of the Social Security (Scotland) Act 2018(7); and
 - (xxiii) any funeral expense assistance given under section 24, section 34 and schedule 8 of that Act;”.
7. In schedule 4 (capital disregards)—
- (a) in paragraph 21(1)(d), for “, an official error,” substitute—
 - “—
 - (i) an official error,
 - (ii) an error on a point of law made by an officer of the Department of Work and Pensions, or
 - (iii) any error made by a member of staff of the Scottish Administration involved in the administration of social security benefits to which no person outside the Scottish Government or the Department for Work and Pensions materially contributed;”;
 - (b) in paragraph 22(1) for “an official error” substitute “an error described in sub-paragraph (1A)”; and
 - (c) after paragraph 22(1) insert—
 - “(1A) Sub-paragraph (1) applies to—
 - (a) an official error,
 - (b) an error on a point of law made by an officer of the Department of Work and Pensions,
 - (c) any error made by a member of staff of the Scottish Administration involved in the administration of social security benefits to which no person outside the Scottish Government or the Department for Work and Pensions materially contributed.”.

St Andrew’s House,
Edinburgh
27th September 2018

KATE FORBES
Authorised to sign by the Scottish Ministers

(6) Head (xxi) is prospectively added by S.S.I. 2018/211.
(7) 2018 asp 9.