
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 69

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment Regulations 2018**

<i>Made</i>	- - - -	<i>15th February 2018</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>19th February 2018</i>
<i>Coming into force</i>	- -	<i>1st April 2018</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992⁽¹⁾ and all other powers enabling them to do so.

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment Regulations 2018 and come into force on 1st April 2018.

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012⁽²⁾ are amended in accordance with regulations 3 to 10.

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- (1) [1992 c.14](#); section 80 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act [1994 \(c.39\)](#). There are other amendments to section 80 and section 113(1) that are not relevant to these Regulations. The functions of the Secretary of State, in so far as within devolved competence, were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act [1998 \(c.46\)](#).
- (2) [S.S.I. 2012/303](#); relevant amending instruments are [S.S.I. 2013/48](#), [S.S.I. 2013/142](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

Calculation of income for persons who have an award of universal credit

3. For regulation 26 (calculation of income and capital: persons who have an award of universal credit) substitute—

“Calculation of income and capital: persons who have an award of universal credit

26.—(1) Where an applicant or an applicant’s partner has, or the partners jointly have, an award of universal credit, in determining the income of the applicant, the relevant authority must use either—

- (a) the calculation or estimate of the income of the applicant, the applicant’s partner or the partners jointly (as the case may be), made by the Secretary of State for the purpose of determining that award; or
- (b) where the income of the applicant, the applicant’s partner or the partners jointly (as the case may be) is subject to frequent change during a period of entitlement to council tax reduction, an estimate of the income of that person or persons over a period that is appropriate to allow the average weekly income to be estimated accurately but the length of the period is not in any case to exceed 52 weeks.

(2) For the purposes of paragraph (1), any deduction made from an award of universal credit for payment to a third party must be regarded as income of the person or persons awarded universal credit.

(3) If the local authority uses the figure for income provided by the Secretary of State under paragraph (1)(a) it must convert that figure into a weekly amount using the adjustment set out in regulation 23(2A)(a) and must then modify the weekly amount to take into account—

- (a) as income, the amount of any universal credit payable converted into a weekly amount using the adjustment set out in regulation 23(2A)(a); and
- (b) regulation 25 (circumstances in which capital and income of non-dependant is to be treated as applicant’s) if the relevant authority determines that the provision applies in the applicant’s case.

(4) If the local authority uses the figure for income estimated in accordance with paragraph (1)(b) it must modify that amount to take into account—

- (a) as income, the estimate of the universal credit payable made under paragraph (5), converted into a weekly amount using the adjustment set out in regulation 23(2A)(a); and
- (b) regulation 25 if the relevant authority determines that the provision applies in the applicant’s case.

(5) For the purpose of paragraph (4)(a) the universal credit payable must be estimated by the local authority with reference to the figure for income estimated in accordance with paragraph (1)(b).

(6) Where an applicant or an applicant’s partner has, or the partners jointly have, an award of universal credit, in determining the capital of the applicant, the applicant’s partner or the partners jointly (as the case may be), the relevant authority must use the calculation or estimate of the capital of the applicant, the applicant’s partner, or the partners jointly (as the case may be) made by the Secretary of State for the purpose of determining that award.”

Payments made by the Thalidomide Trust

4. In regulation 2(1) (interpretation) after the definition of “subsistence allowance” insert—

““the Thalidomide Trust” means the registered charity of that name (number 266220) established for the purpose of giving relief and assistance to disabled persons whose disabilities were caused by the fact that their mother had taken a preparation containing the drug known as Thalidomide during pregnancy;”.

5. In regulation 67(9)(3) (non-dependant deductions)—
- (a) after paragraph (b) omit “and”; and
 - (b) after paragraph (c) insert—
 - “; and
 - (d) any payment made under or by the Thalidomide Trust”.
6. In schedule 5 (capital to be disregarded), after paragraph 65 insert—
- “66. Any payment made under or by the Thalidomide Trust.”.

Backdating of claims

7. In regulation 85(8)(b) and (c) (date on which an application is made)(4) for “one month” substitute “6 months”.

Uprating

8. In regulation 67 (non-dependant deductions)(5)—
- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£11.90” substitute “£12.25”; and
 - (ii) in sub-paragraph (b) for “£3.95” substitute “£4.05”;
 - (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£200.00” substitute “£204.00”;
 - (ii) in sub-paragraph (b) for—
 - (aa) “£200.00” substitute “£204.00”;
 - (bb) “£346.00” substitute “£354.00”; and
 - (cc) “£7.85” substitute “£8.10”; and
 - (iii) in sub-paragraph (c) for—
 - (aa) “£346.00” substitute “£354.00”;
 - (bb) “£430.00” substitute “£439.00”; and
 - (cc) “£9.95” substitute “£10.25”.
9. In schedule 1 (applicable amount)(6)—
- (a) in the table in paragraph 17 (amounts of disability premiums), in the entry—
 - (i) “Disability premium” for—
 - (aa) “£32.55” substitute “£33.55”; and
 - (bb) “£46.40” substitute “£47.80”;
 - (ii) “Severe disability premium” for—

(3) Regulation 67(9) is amended by [S.S.I. 2013/142](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(4) Regulation 85(8)(b) and (c) is relevantly amended by [S.S.I. 2016/81](#).

(5) Regulation 67 is relevantly amended by [S.S.I. 2013/48](#), [S.S.I. 2013/142](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(6) Schedule 1 is relevantly amended by [S.S.I. 2013/48](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#) and [S.S.I. 2017/41](#).

- (aa) “£62.45” in both places where it occurs substitute “£64.30”; and
 - (bb) “£124.90” substitute “£128.60”;
 - (iii) “Disabled child premium” for “£60.90” substitute “£62.86”;
 - (iv) “Carer premium” for “£34.95” substitute “£36.00”; and
 - (v) “Enhanced disability premium” for—
 - (aa) “£24.78” substitute “£25.48”;
 - (bb) “£15.90” substitute “£16.40”; and
 - (cc) “£22.85” substitute “£23.55”; and
 - (b) in paragraph 24 (amount of support component) for “£36.55” substitute “£37.65”.
- 10.** In schedule 2 (amount of alternative maximum council tax reduction), in the table in paragraph 1(7)—
- (a) in entry (b)(i) for “£196.00” substitute “£200.00”; and
 - (b) in entry (b)(ii) for—
 - (i) “£196.00” substitute “£200.00”; and
 - (ii) “£255.00” substitute “£261.00”.

PART 3

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

11. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(8) are amended in accordance with regulations 12 to 17.

Payments made by the Thalidomide Trust

- 12.** In regulation 2(1) (interpretation) after the definition of “student loan” insert—
- ““the Thalidomide Trust” means the registered charity of that name (number 266220) established for the purpose of giving relief and assistance to disabled persons whose disabilities were caused by the fact that their mother had taken a preparation containing the drug known as Thalidomide during pregnancy;”.
- 13.** In regulation 48(9) (non-dependant deductions)—
- (a) after paragraph (b) omit “and”; and
 - (b) after paragraph (c) insert—
 - “; and
 - (d) any payment made under or by the Thalidomide Trust”.
- 14.** In Part 1 of schedule 4 (capital to be disregarded) after paragraph 30B insert—
- “**30C.** Any payment made under or by the Thalidomide Trust.”.

(7) The table in paragraph 1 of schedule 2 is amended by [S.S.I. 2013/48](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(8) [S.S.I. 2012/319](#); relevant amending instruments are [S.S.I. 2013/49](#), [S.S.I. 2013/142](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

Uprating**15. In regulation 48 (non-dependant deductions)(9)—****(a) in paragraph 1—**

- (i) in sub-paragraph (a) for “£11.90” substitute “£12.25”; and
- (ii) in sub-paragraph (b) for “£3.95” substitute “£4.05”; and

(b) in paragraph 2—

- (i) in sub-paragraph (a) for “£200.00” substitute “£204.00”;
- (ii) in sub-paragraph (b) for—
 - (aa) “£200.00” substitute “£204.00”;
 - (bb) “£346.00” substitute “£354.00”; and
 - (cc) “£7.85” substitute “£8.10”; and
- (iii) in sub-paragraph (c) for—
 - (aa) “£346.00” substitute “£354.00”;
 - (bb) “£430.00” substitute “£439.00”; and
 - (cc) “£9.95” substitute “£10.25”.

16. In schedule 1 (applicable amount)(10)—**(a) in the table in paragraph 2 (personal allowances) —**

- (i) in entry (1)(a) for “£159.35” substitute “£163.00”;
- (ii) in entry (1)(b) for “£172.55” substitute “£176.40”;
- (iii) in entry (2)(a) for “£243.25” substitute “£248.80”;
- (iv) in entry (2)(b) for “£258.15” substitute “£263.80”;
- (v) in entry (3)(a) for “£243.25” substitute “£248.80”;
- (vi) in entry (3)(b) for “£83.90” substitute “£85.80”;
- (vii) in entry (4)(a) for “£258.15” substitute “£263.80”; and
- (viii) in entry (4)(b) for “£85.60” substitute “£87.40”; and

(b) in the table in paragraph 13 (amount of disability premium)—

- (i) in entries (1)(a) and (1)(b)(i) for “£62.45” substitute “£64.30”;
- (ii) in entry (1)(b)(ii) for “£124.90” substitute “£128.60”;
- (iii) in entry (2) for “£24.78” substitute “£25.48”;
- (iv) in entry (3) for “£60.90” substitute “£62.86”; and
- (v) in entry (4) for “£34.95” substitute “£36.00”.

17. In schedule 5 (amount of alternative maximum council tax reduction) in the table in paragraph 1—

- (a) in entry (b)(i) for “£196.00” substitute “£200.00”; and
- (b) in entry (b)(ii)—
 - (i) for “£196.00” substitute “£200.00”; and
 - (ii) for “£255.00” substitute “£261.00”.

(9) Regulation 48 is amended by [S.S.I. 2013/49](#), [S.S.I. 2013/142](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).
 (10) Schedule 1 is relevantly amended by [S.S.I. 2013/49](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

St Andrew's House,
Edinburgh
15th February 2018

DEREK MACKAY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 in the following respects.

Regulation 3 replaces regulation 26 with a new regulation 26 which will allow a local authority to estimate an applicant's income and universal credit payable where the income is subject to frequent fluctuations which would otherwise require their entitlement to a council tax reduction to be recalculated repeatedly.

Regulations 4 to 6 require payments made by the Thalidomide Trust, established for the purpose of giving relief and assistance to disabled persons whose disabilities were caused by the fact that during their pregnancy their mother had taken the drug known as Thalidomide, are disregarded in the calculation of capital and also in the calculation of income in respect of non-dependant deductions, thereby ensuring that grants made by the Thalidomide trust are fully disregarded for the purposes of calculating entitlement to a council tax reduction.

Regulation 7 increases the period by which claims can be back-dated.

Regulations 8 to 10 uprate figures used to calculate the amount of council tax reduction that an applicant is entitled to receive.

These Regulations also amend the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 ("the SPC Regulations") in the following respects.

Regulations 12 to 14 make amendments to the SPC Regulations similar to those made by regulations 4 to 6.

Regulations 15 to 17 uprate figures used to calculate the amount of council tax reduction that an applicant is entitled to receive.