
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 133

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 2) Regulations 2019**

<i>Made</i>	- - - -	<i>4th April 2019</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>8th April 2019</i>
<i>Coming into force</i>	- -	<i>1st June 2019</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.

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2019 and come into force on 1 June 2019.

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012⁽²⁾ are amended as follows—
- (a) in schedule 4 (sums to be disregarded in the calculation of income other than earnings), in paragraph 62 after “to” insert “regulation 2(1) of the Discretionary Financial Assistance Regulations 2001⁽³⁾ or”, and
 - (b) in schedule 5 (capital to be disregarded), in paragraph 11(1)(d) after “to” insert “regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 or”.

(1) 1992 c.14. Section 80 and paragraph 1 of schedule 2 were 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 amendments to 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, relevantly amended by S.S.I. 2017/326, S.S.I. 2018/211 and S.S.I. 2019/29.

(3) S.I. 2001/1167, to which there are amendments not relevant to these Regulations.

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

3. In schedule 4 (capital disregards) of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(4), in paragraph 21(2)(n) after “to” insert “regulation 2(1) of the Discretionary Financial Assistance Regulations 2001(5) or”.

St Andrew’s House,
Edinburgh
4th April 2019

KATE FORBES
Authorised to sign by the Scottish Ministers

(4) S.S.I. 2012/319, relevantly amended by S.S.I. 2013/142, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/326, S.S.I. 2018/211 and S.S.I. 2019/29.

(5) S.I. 2001/1167, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

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

The amendments add references to payments under the Discretionary Financial Assistance Regulations 2001 (“the 2001 Regulations”) to lists of payments that local authorities must disregard in the calculation of income and capital for the purposes of the principal Regulations.

The Social Security (Scotland) Act 2018 ([asp 9](#)) provides for local authorities to have the power to make discretionary housing payments under provisions in that Act, once they are commenced. The principal Regulations were amended by the Council Tax Reduction (Scotland) Amendment Regulations 2019 ([S.S.I. 2019/29](#)) to ensure that any such payments are disregarded in council tax calculations. The amendments made by these Regulations will ensure that any payments made under the 2001 Regulations will also be disregarded in such calculations.