
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 52

**The Council Tax Reduction (Scotland)
Amendment Regulations 2022**

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

General amendments

18. In schedule 1 (applicable amount)—

(a) in paragraph 3 (disabled child premium where neither the applicant nor the applicant's partner, nor the partners jointly, have an award of universal credit)—

(i) in sub-paragraph (a)(i), after “child disability payment” insert “, adult disability payment”,

(ii) in sub-paragraph (b)(ii), omit from “, or would be so entitled” to the end,

(b) after paragraph 4 insert—

“**4A.** Where—

(a) the applicant is a kinship carer approved under the Looked After Children (Scotland) Regulations 2009⁽¹⁾,

(b) the child or young person who is placed with the applicant falls within paragraph (4B)(a)(i) to (iii) or (b)(i) to (v), and

(c) the applicant or the applicant's partner (or the couple jointly) has an award of universal credit,

an additional amount is to be included in the applicable amount in respect of the child or young person in accordance with paragraph 4B.

4B. The additional amount is—

(a) the disabled child premium of £65.94 in respect of any child or young person—

(i) who is in receipt of disability living allowance, child disability payment or personal independence payment or who is no longer in receipt of such allowance or payment because the person is a patient, provided that the child or young person continues to be a member of the family,

(ii) who is blind or treated as blind by virtue of paragraph 12(2) (disability premium), or

(iii) in respect of whom section 145A of the 1992 Act (entitlement after death of child or qualifying young person)⁽²⁾ applies for the purposes

⁽¹⁾ S.S.I. 2009/210.

⁽²⁾ Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c. 21) and amended by paragraph 48 of schedule 24 of the Civil Partnership Act 2004 (c. 33), paragraph 12 of schedule 1 of the Child Benefit Act 2005 (c. 6) and S.I. 2019/1458.

- of entitlement to child benefit, and in respect of whom a disabled child premium was included in the applicant's amount immediately before the death of the child or young person, but the amount is to be included only for the period of entitlement prescribed under that section,
- (b) the disabled child premium of £65.94 and the enhanced disability premium of £26.67 in respect of any—
- (i) child or young person who is entitled to the care component of disability living allowance at the highest rate, or would be so entitled, but for a suspension of benefit in accordance with Regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation,
 - (ii) child or young person who is entitled to the care component of child disability payment at the highest rate,
 - (iii) child or young person who is entitled to the daily living component of personal independence payment at the enhanced rate, or would be so entitled but for a suspension of benefit in accordance with Regulations made under section 86(1) of the 2012 Act or an abatement as a consequence of hospitalisation,
 - (iv) young person who is in receipt of armed forces independence payment, or
 - (v) child or young person in respect of whom section 145A of the 1992 Act applies for the purposes of entitlement to child benefit and in respect of whom both the disabled child premium and the enhanced disability premium were included in the applicant's applicable amount immediately before the death of the child or young person, but the amounts are to be included only for the period of entitlement prescribed under that section.”,
- (c) in paragraph 12(1)(a)(i) (additional condition for the disability premium), after “child disability payment” insert “, adult disability payment,”,
- (d) in paragraph 13 (severe disability premium)—
- (i) in sub-paragraph (2)(a)(i), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
 - (ii) in sub-paragraph (2)(b)(i), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
 - (iii) in sub-paragraph (2)(b)(ii), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
 - (iv) in sub-paragraph (4)(a), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
 - (v) in sub-paragraph (5)(a), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
- (e) in paragraph 14 (enhanced disability premium)—
- (i) in sub-paragraph (1)—

(aa) in head (c), for “or would be payable” to the end substitute “in respect of the applicant or a child or young person who is a member of the applicant’s family”,

(bb) after head (c) insert—

“(ca) the daily living component of adult disability payment at the enhanced rate is payable or would be payable were it not for regulation 28(2) (effect of admission to hospital on ongoing entitlement to Adult Disability Payment), of the Disability Assistance for Working Age People (Scotland) Regulations 2022(3), in respect of the applicant or a member of the applicant’s family who has not attained the qualifying age for state pension credit,”

(ii) omit head (a) in sub-paragraph (3).