
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 197

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 2) Regulations 2023**

| | | |
|---------------------------------|---------|-----------------------------|
| <i>Made</i> | - - - - | <i>at 12.39 p.m. on</i> |
| | | <i>27th June 2023</i> |
| <i>Laid before the Scottish</i> | | <i>at 2.50 p.m. on 27th</i> |
| <i>Parliament</i> | - - - - | <i>June 2023</i> |
| <i>Coming into force</i> | - - | <i>28th June 2023</i> |

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80, 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 2023 and come into force on 28 June 2023.

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

2.—(1) The Council Tax Reduction (Scotland) Regulations 2021⁽²⁾ are amended in accordance with paragraph (2).

(2) In regulation 42(4)⁽³⁾ (calculation of awards on a weekly basis (applicants with an award of universal credit))—

- (a) in sub-paragraph (a) for “£175.00” substitute “£258.00”,
- (b) in sub-paragraph (b) for “£300.00” substitute “£442.00”.

(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. 2021/249.

(3) Regulation 42 was amended by S.S.I. 2022/52 and S.S.I. 2023/38.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

St Andrew's House,
Edinburgh
At 12.39 p.m. on 27th June 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the Council Tax Reduction (Scotland) Regulations 2021 (“the 2021 Regulations”).

Regulation 2 amends regulation 42 of the 2021 Regulations to increase the maximum deduction that may be made, in respect of relevant childcare charges, when calculating the income of a council tax applicant who has an award of Universal Credit.