## SCOTTISH STATUTORY INSTRUMENTS

## 2023 No. 258

The Carer's Assistance (Carer Support Payment) (Consequential and Miscellaneous Amendments and Transitional Provision) (Scotland) Regulations 2023

## Amendment of the Council Tax Reduction (Scotland) Regulations 2021

- **8.**—(1) The Council Tax Reduction (Scotland) Regulations 2021(1) are amended in accordance with paragraphs (2) to (5).
  - (2) In regulation 4 (interpretation) after the definition of "blind" insert—
    ""carer support payment" means carer's assistance payable under the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023(2),".
  - (3) In regulation 57 (meaning of "unearned income") after paragraph (1)(b)(iv) insert—"(iva) carer support payment,".
  - (4) In schedule 1 (applicable amount)
    - (a) in paragraph 5—
      - (i) in sub-paragraph (4)(b) after "carer's allowance" insert "or carer support payment",
      - (ii) in sub-paragraph (4)(c)—
        - (aa) after "carer's allowance" insert "or carer support payment",
        - (bb) after "Social Security (Overlapping Benefits) Regulations 1979" insert "or, as the case may be, regulation 16 of the Carer's Allowance (Carer Support Payment) (Scotland) Regulations 2023(3)",
      - (iii) in sub-paragraph (6)(a) after "carer's allowance" insert "or carer support payment",
      - (iv) in sub-paragraph (6)(b) after "carer's allowance" insert "or carer support payment,"
      - (v) in sub-paragraph (7)(a) after "carer's allowance", in both places where it appears, insert "or carer support payment",
      - (vi) in sub-paragraph (7)(b) after "carer's allowance" insert "or carer support payment",
    - (b) in paragraph 6—
      - (i) in sub-paragraph (1)(a) after "carer's allowance" insert "or carer support payment",
      - (ii) in sub-paragraph (1)(b)—
        - (aa) after "carer's allowance" insert ", or carer support payment",
        - (bb) after "Social Security (Overlapping Benefits) Regulations 1979" insert "or, as the case may be, regulation 16 of the Carer's Allowance (Carer Support Payment) (Scotland) Regulations 2023(4)",

<sup>(1)</sup> S.S.I. 2021/249 as relevantly amended by S.S.I. 2022/52, S.S.I. 2022/161, S.S.I. 2023/38 and S.S.I. 2023/46.

<sup>(2)</sup> S.S.I. 2023/302.

<sup>(3)</sup> S.S.I. 2023/302.

<sup>(4)</sup> S.S.I. 2023/302.

- (iii) in sub-paragraph (4)—
  - (aa) after "carer's allowance" insert "or carer support payment", and
  - (bb) after "whose care the allowance" insert "or payment",
- (c) in paragraph 13—
  - (i) in sub-paragraph (2)(a)(iii) after "section 70 of the 1992 Act" insert ", carer support payment payable under the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023(5),",
  - (ii) in sub-paragraph (2)(b) after "carer's allowance,", in both places where it appears, insert ", carer support payment",
  - (iii) in sub-paragraph (5)(b) after "carer's allowance", in both places where it appears, insert ", carer support payment",
  - (iv) in sub-paragraph (6) after "carer's allowance," insert "carer support payment,",
  - (v) in sub-paragraph (7)—
    - (aa) after "carer's allowance" insert ", carer support payment", and
    - (bb) after "in receipt of that allowance" insert ", payment",
- (d) in paragraph 17 after "carer's allowance,", in both places where it appears, insert "carer support payment,".
- (5) In schedule 3 (sums to be disregarded in the calculation of earnings) in paragraph 6(1)(a) after "carer's allowance" in both places where it appears, insert ", or carer support payment".