
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 211

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 2) Regulations 2018**

<i>Made</i>	- - - -	<i>26th June 2018</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>28th June 2018</i>
<i>Coming into force</i>	- -	<i>27th October 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.

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2018 and come into force on 27th October 2018.

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 and 4.

3. In schedule 4 (sums to be disregarded in the calculation of income other than earnings) after paragraph 64 insert—

“65. Any carer’s allowance supplement made under section 81 of the Social Security (Scotland) Act 2018⁽³⁾.”

4. In paragraph 11(1) of schedule 5 (capital to be disregarded)⁽⁴⁾—

- (a) omit “or” where it occurs after head (f); and
- (b) after head (g) insert—

(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 instrument is S.S.I. 2017/326.

(3) 2018 asp 9.

(4) Paragraph 11(1) is amended by S.S.I. 2017/326.

“; or

- (h) carer’s allowance supplement under section 81 of the Social Security (Scotland) Act 2018”.

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

5. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012⁽⁵⁾ are amended in accordance with regulations 6 and 7.

6. In regulation 27(1)(j) (meaning of “income”)—

- (a) omit “and” where it occurs after head (xix); and
(b) after head (xx) insert—

“; and

- (xxi) carer’s allowance supplement made under section 81 of the Social Security (Scotland) Act 2018⁽⁶⁾

7. In paragraph 21(2) of schedule 4 (capital disregards)—

- (a) omit “or” where it occurs after head (o); and
(b) after head (p) insert—

“; or

- (q) carer’s allowance supplement made under section 81 of the Social Security (Scotland) Act 2018”.

St Andrew’s House,
Edinburgh
26th June 2018

DEREK MACKAY
A member of the Scottish Government

(5) S.S.I. 2012/319; regulation 27(1)(j) is amended by S.I. 2014/3255 and S.S.I. 2013/142, S.S.I. 2013/218, S.S.I. 2016/81 and S.S.I. 2017/326.

(6) 2018 asp 9.

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 to ensure that carer's allowance supplement is not to be taken into account in the calculation of income and any payment of arrears will be ignored for a period of 12 months from the date of receipt of the payment in the calculation of capital.