
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 319

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

PART 8

Effective date

Date on which entitlement begins

58.—(1) Subject to paragraph (2), where a person—

- (a) makes, or is treated as making, an application; and
- (b) fulfils the conditions of entitlement to council tax reduction in regulation 14 [^{F1}or 14A],

that person is entitled to council tax reduction from the first Monday after the date on which the application is made or treated as made.

(2) Where, a person—

- (a) becomes liable for the first time for council tax in respect of a dwelling in which the person resides;
- (b) makes, or is treated as making, an application in the reduction week in which the person first becomes liable for council tax in respect of that dwelling; and
- (c) fulfils the conditions of entitlement to council tax reduction in regulation 14 [^{F2}or 14A],

that person is entitled to council tax reduction from the day on which the person first becomes liable for council tax.

Textual Amendments

- F1** Words in [reg. 58\(1\)\(b\)](#) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2016 \(S.S.I. 2016/253\)](#), [regs. 1, 14\(a\)](#)
- F2** Words in [reg. 58\(2\)\(c\)](#) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2016 \(S.S.I. 2016/253\)](#), [regs. 1, 14\(b\)](#)

Date on which a change of circumstances is to take effect

59.—(1) Subject to the provisions of this regulation and regulation 60 (change of circumstances where state pension credit is in payment), a change of circumstances which affects entitlement to council tax reduction is to take effect for the purpose of calculating entitlement to council tax reduction from the first day of the reduction week starting immediately after the date on which the change actually occurs, and where that change is cessation of entitlement to any benefit under the benefit Acts, the date on which the change actually occurs is the day immediately following the last day of entitlement to that benefit.

(2) Subject to paragraph (3), where the change of circumstances is a change in the amount of council tax payable, it takes effect for the purpose of calculating entitlement to council tax reduction from the day on which it actually occurs.

(3) Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of regulations under section 80 of the Act ^{M1} (reduced amounts of council tax) or changes in the discount to which a dwelling may be subject under section 79 ^{M2} of that Act, it takes effect for the purpose of calculating entitlement to council tax reduction from the day on which the change in amount has effect.

(4) Where the change of circumstances is an amendment to these Regulations, it takes effect for the purpose of calculating entitlement to council tax reduction from the date on which the amendment to these Regulations comes into force.

(5) Where the change of circumstances is the applicant's acquisition of a partner, it takes effect for the purpose of calculating entitlement to council tax reduction on the day on which they become partners.

(6) Where the change of circumstances is the death of an applicant's partner or their separation, it takes effect for the purpose of calculating entitlement to council tax reduction on the day the death or separation occurred.

(7) If two or more changes of circumstances occurring in the same reduction week would, but for this paragraph, take effect for the purpose of calculating entitlement to council tax reduction in different reduction weeks in accordance with paragraphs (1) to (6) they take effect from the day to which the appropriate paragraph from (2) to (6) refers, or, where more than one day is concerned, from the earlier day.

(8) Where the change of circumstances is that income, or an increase in the amount of income, other than a benefit or an increase in the amount of a benefit under the 1992 Act [^{F3}, Part 4 of the Welfare Reform Act 2012 or article 24A of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011], is paid in respect of a past period and there was no entitlement to income of that amount during that period, it takes effect for the purpose of calculating entitlement to council tax reduction from the first day on which the income, had it been paid in that period at intervals appropriate to that income, would have been taken into account for the purposes of these Regulations.

(9) Without prejudice to paragraph (8), where the change of circumstances is the payment of income or arrears of income in respect of a past period, it takes effect for the purpose of calculating entitlement to council tax reduction from the first day on which the income, had it been timeously paid in that period at intervals appropriate to that income, would have been taken into account for the purposes of these Regulations.

(10) Paragraph (11) applies if—

- (a) the applicant or the applicant's partner has attained the [^{F4}qualifying age for state pension credit]; and
- (b) either—
 - (i) a non-dependant took up residence in the applicant's dwelling; or
 - (ii) there has been a change of circumstances in respect of a non-dependant as a result of which the amount of the deduction to be made under regulation 48 (non-dependant deductions) increased.

(11) Where this paragraph applies, the change of circumstances referred to in paragraph (10)(b) takes effect from the effective date.

(12) Subject to paragraph (13), in paragraph (11) “the effective date” means—

- (a) where more than one change of a kind referred to in paragraph (10)(b) relating to the same non-dependant has occurred since the latest of—

- (i) the date on which the applicant's entitlement to council tax reduction first began; or
 - (ii) the date which was the last effective date in respect of such a change,
- the date which falls 26 weeks after the date on which the first change occurred; and
- (b) where sub-paragraph (a) does not apply, the date which falls 26 weeks after the date on which the change referred to in paragraph (10)(b) occurred.
- (13) If in any particular case the date determined under paragraph (12) is not the first day of a reduction week, the effective date in that case is the first day of the reduction week starting immediately after the date determined under that paragraph.

Textual Amendments

- F3** Words in reg. 59(8) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **12(6)**
- F4** Words in reg. 59(10)(a) substituted (1.2.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 4\) Regulations 2020 \(S.S.I. 2020/413\)](#), regs. 1, **12**

Marginal Citations

- M1** Section 80 was amended by paragraph 176 of Schedule 13 to the [Local Government etc. \(Scotland\) Act 1994 \(c.39\)](#).
- M2** Section 79 was amended by S.S.I. 2005/51.

Change of circumstances where state pension credit is in payment

- 60.**—(1) Paragraphs (2) to (4) apply where—
- (a) the applicant is on state pension credit;
 - (b) the amount of state pension credit awarded to the applicant is changed as a result of a change in the applicant's circumstances or the correction of an official error; and
 - (c) the change in the amount of state pension credit payable to the applicant results in a change in the applicant's entitlement to council tax reduction.
- (2) Where the change of circumstances is that an increase in the amount of state pension credit payable to the applicant results in—
- (a) an increase in the amount of council tax reduction to which the applicant is entitled, it takes effect from the first day of the reduction week in which state pension credit becomes payable at the increased rate; or
 - (b) a decrease in the amount of council tax reduction to which the applicant is entitled, it takes effect from the first day of the reduction week starting immediately after the latest of—
 - (i) the date on which the relevant authority receives notification from the Secretary of State of the increase in the amount of state pension credit; or
 - (ii) the date on which state pension credit is increased.
- (3) Where the change of circumstances is that the applicant's state pension credit has been reduced and as a result the amount of council tax reduction to which the applicant is entitled is reduced—
- (a) in a case where the applicant's state pension credit is reduced because the applicant failed to notify the Secretary of State timeously of the change of circumstances, the change takes effect from the first day of the reduction week in which state pension credit was reduced; and
 - (b) in any other case the change takes effect from the first day of the reduction week starting immediately after the latest of—

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (i) the date on which the relevant authority receives notification from the Secretary of State of the reduction in the amount of state pension credit; or
- (ii) the date on which state pension credit is reduced.

(4) Where the change of circumstances is that state pension credit is reduced and as a result the amount of council tax reduction to which the applicant is entitled is increased, the change takes effect from the first day of the reduction week in which state pension credit becomes payable at the reduced rate.

(5) Where the change of circumstances is that an award of state pension credit has been made to the applicant or the applicant's partner and this would result in a decrease in the amount of council tax reduction to which the applicant is entitled, the change takes effect from the first day of the reduction week starting immediately after the latest of—

- (a) the date on which the relevant authority receives notification from the Secretary of State of the award of state pension credit; or
- (b) the date on which entitlement to state pension credit begins.

(6) Where, in the case of an applicant or any partner of an applicant who is or has been awarded state pension credit comprising only the savings credit, there is—

- (a) a change of circumstances of a kind described in any of paragraphs (2) to (5) which is the result of a relevant calculation or estimate; and
- (b) a change of circumstances which is a relevant determination,

each of which results in a change in the amount of council tax reduction to which the applicant is entitled, the change of circumstances referred to in sub-paragraph (b) takes effect from the day specified in paragraphs (2), (3), (4) or (5) as the case may be, in relation to the change referred to in sub-paragraph (a).

(7) Where the change of circumstances is that a guarantee credit has been awarded to the applicant or any partner of the applicant and that would result in an increase in the amount of council tax reduction to which the applicant is entitled, the change takes effect from the first day of the reduction week starting immediately after the date in respect of which the guarantee credit is first payable.

(8) Where a change of circumstances would, but for this paragraph, take effect under the preceding provisions of this regulation within the 4 week period specified in regulation 55 (continuing payments where state pension credit claimed), that change takes effect on the first day of the reduction week starting immediately after the expiry of the 4 week period.

(9) Where the change of circumstances is an amendment of these Regulations that change takes effect from the date on which the amendment to these Regulations comes into force.

(10) In this regulation—

- (a) “relevant calculation or estimate” means the calculation or estimate made by the Secretary of State of the applicant's or, as the case may be, the applicant's partner's income and capital for the purposes of the award of state pension credit; and
- (b) “relevant determination” means a change in the determination by the relevant authority of the applicant's income and capital using the relevant calculation or estimate, in accordance with regulation 25(1) (calculation of income in savings credit only cases).

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(i\)](#)
- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(ii\)](#)
- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(iii\)](#)
- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(iv\)](#)
- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(v\)](#)
- sch. 4 para. 16(1E) inserted by [S.S.I. 2024/35 reg. 5\(a\)\(i\)](#)
- reg. 48(9)(k) and word inserted by [S.S.I. 2024/35 reg. 4\(b\)](#)