
SCOTTISH STATUTORY INSTRUMENTS

2016 No. 81

**The Council Tax Reduction (Scotland)
Amendment Regulations 2016**

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

3. The Council Tax Reduction (Scotland) Regulations 2012 are amended in accordance with regulations 4 to 15.

Amendment of references to the Independent Living Fund (2006) and the Scottish Welfare Fund

4.—(1) In regulation 2(1) (interpretation)(1)—

(a) before the definition of “Immigration and Asylum Act” insert—

““ILF Scotland” means the company limited by guarantee under the name ILF Scotland, registered under number SC 500075;”;

(b) omit the definition of “the Independent Living Fund (2006)”; and

(c) after the definition of “water charges” insert—

““welfare fund” means any fund maintained by a local authority in terms of section 1 of the Welfare Funds (Scotland) Act 2015(2);”.

(2) For “the Independent Living Fund (2006)” substitute “ILF Scotland” in each of—

(a) regulation 41(4)(a) (payments that are not notional income);

(b) regulation 45(6) (payments that are not to be treated as capital);

(c) regulation 48(4)(a) (payments that are not notional capital);

(d) regulation 67(9)(b) (payments to be disregarded for non-dependant deductions);

(e) paragraph 2(b) of Schedule 2 (payments to be disregarded in determining income);

(f) paragraph 41(1) and (7) of Schedule 4 (payments to be disregarded in the calculation of income other than earnings); and

(g) paragraphs 29(1) and (7) and 38 of Schedule 5 (payments to be disregarded in calculating capital).

(3) For regulation 5(8)(c)(ii)(bb) (delay in occupation of a dwelling) substitute—

“(bb) to a welfare fund for a payment;”.

(4) For “under the Independent Living Fund (2006)” in each of regulation 86(3)(b) and (c) (payments that need not be evidenced) substitute “by ILF Scotland”.

(1) There are amendments to regulation 2 that are not relevant to these Regulations.

(2) 2015 asp 5.

(5) In Schedule 4, for paragraph 37(a) (payments to be disregarded in the calculation of income other than earnings) substitute—

“(a) from a welfare fund;”.

(6) In Schedule 5, for paragraph 25(a) (payments to be disregarded in calculating capital) substitute—

“(a) from a welfare fund;”.

Removal of family premium

5.—(1) In regulation 21 (applicable amount), omit paragraph (c).

(2) In regulation 22 (applicable amount: polygamous marriages), omit paragraph (d).

(3) In Schedule 1, omit Part 2 (family premium).

(4) In Schedule 3, for paragraph 18(2)(b)(ii)(bb) (sums to be disregarded in the calculation of earnings) substitute—

“(bb) the applicant’s family includes at least one child or young person;”.

(5) In Schedule 4, in paragraph 48(1) (sums to be disregarded in the calculation of income other than earnings) for “applicable amount includes an amount by way of family premium calculated under Part 2 of Schedule 1” substitute “family includes at least one child or young person”.

Social Services and Well-being (Wales) Act 2014: consequential amendments

6.—(1) In regulation 28(14)(b) (child care charges: disabled persons)(3), at the end insert “or is registered as severely sight impaired in a register kept by a local authority in Wales under section 18(1)(a) of the Social Services and Well-being (Wales) Act 2014(4)”.

(2) In regulation 54(2) (exclusions from calculation of student grant income)—

(a) omit “or” following sub-paragraph (h); and

(b) at the end of sub-paragraph (i) insert—

“; or

(j) of higher education bursary for a category 3 or category 4 young person, as defined by section 104(2) of the Social Services and Well-being (Wales) Act 2014, made under section 110 or section 112 of that Act”.

(3) In paragraph 10(1)(a)(v) of Schedule 1 (additional condition for the disability premium)(5), at the end insert “or is registered as severely sight impaired in a register kept by a local authority in Wales under section 18(1)(a) of the Social Services and Well-being (Wales) Act 2014”.

(4) In Schedule 4 (sums to be disregarded in the calculation of income other than earnings)(6)—

(a) after paragraph 31(d) insert—

“(da) the person concerned where the payment is for provision of accommodation to meet that person’s needs for care and support arranged pursuant to section 35 or section 36 of the Social Services and Well-being (Wales) Act 2014;”;

(b) in paragraph 32—

(i) for “or section 17,” substitute “, section 17,”; and

(3) There are amendments to regulation 28 that are not relevant to these Regulations.

(4) [anaw 4](#).

(5) There are amendments to paragraph 10 of Schedule 1 that are not relevant to these Regulations.

(6) Paragraph 31 of Schedule 4 is amended by [S.S.I. 2013/48](#) and paragraph 57 is amended by [S.S.I. 2014/90](#) and [S.S.I. 2015/46](#). There are other amendments to the Schedule, including amendment by these Regulations, that are not relevant to this regulation.

- (ii) at the end insert “or sections 37, 38, 109, 110 or 114 of the Social Services and Well-being (Wales) Act 2014, but excluding any payment under that last-mentioned Act that is a direct payment within the meaning of sections 50 to 53 of that Act”;
 - (c) in paragraph 33(1)—
 - (i) for “or section 23C” substitute “, section 23C”; and
 - (ii) after “1989” insert “or section 110 of the Social Services and Well-being (Wales) Act 2014, in each case where that payment is made”; and
 - (d) in paragraph 57, at the end insert “or under sections 50 to 53 of the Social Services and Well-being (Wales) Act 2014 (direct payments)”.
- (5) In Schedule 5 (capital to be disregarded)(7)—
- (a) in paragraph 22—
 - (i) for “or sections 17” substitute “, sections 17”; and
 - (ii) at the end insert “or sections 37, 38, 109, 110 or 114 of the Social Services and Well-being (Wales) Act 2014, but excluding any payment under that last-mentioned Act that is a direct payment within the meaning of sections 50 to 53 of that Act”;
 - (b) in paragraph 23(1)—
 - (i) for “or section 23C” substitute “, section 23C”; and
 - (ii) after “1989” insert “or section 110 of the Social Services and Well-being (Wales) Act 2014, in each case where that payment is made”; and
 - (c) in paragraph 62, after “2001” insert “, sections 50 to 53 of the Social Services and Well-being (Wales) Act 2014 (direct payments)”.

Backdating of claims

7. In regulation 85(8)(b) and (c) (backdated applications) for “6 months” substitute “one month”.

Kinship care

8. In paragraph 30(a) of Schedule 4 (payments to be disregarded in the calculation of income other than earnings)—
- (a) omit “or” following head (i); and
 - (b) at the end of head (ii) insert—
 - “; or
 - (iii) article 4(b)(ii), (d)(ii), (e)(ii), (f)(ii) or (g)(ii) of the Kinship Care Assistance (Scotland) Order 2016”.

Uprating and miscellaneous amendments

9. In regulation 2(1) (interpretation), in the definition of “the benefit Acts” for “and the Welfare Reform Act” substitute “, the Welfare Reform Act and the Pensions Act 2014(8)”.
10. In regulation 26 (calculation of income and capital: persons who have an award of universal credit)(9), after paragraph (1) insert—

(7) Paragraph 62 of Schedule 5 is amended by [S.S.I. 2014/90](#). There are other amendments to the Schedule, including amendment by these Regulations, that are not relevant to this regulation.

(8) [2014 c.19](#).

(9) Regulation 26 is amended by [S.S.I. 2013/287](#).

“(1A) For the purposes of paragraph (1), any deduction made from an award of universal credit for payment to a third party must be regarded as income of the person or persons awarded universal credit.”.

11. In regulation 38(2)(a) (calculation of deduction of tax and contributions of self-employed earners)—

- (a) for “11(1)” substitute “11(2)”;
- (b) for “11(3) substitute “11(8)”;
- (c) for “(small earnings exception)” substitute “(small profits threshold)”.

12. In regulation 39 (calculation of income other than earnings), after paragraph (1) insert—

“(1A) This regulation does not apply where an applicant or an applicant’s partner has, or the partners jointly have, an award of universal credit (see regulation 26).”.

13. In regulation 67 (non-dependant deductions)(**10**)—

- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£11.70” substitute “£11.80”; and
 - (ii) in sub-paragraph (b) for “£3.85” substitute “£3.90”;
- (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£189.00” substitute “£195.00”;
 - (ii) in sub-paragraph (b) for—
 - (aa) “£189.00” substitute “£195.00”;
 - (bb) “£328.00” substitute “£338.00”; and
 - (cc) “£7.70” substitute “£7.75”;
 - (iii) in sub-paragraph (c) for—
 - (aa) “£328.00” substitute “£338.00”;
 - (bb) “£408.00” substitute “£420.00”; and
 - (cc) “£9.80” substitute “£9.85”; and
- (c) in paragraph (8)—
 - (i) omit “or” following sub-paragraph (a); and
 - (ii) at the end of sub-paragraph (b) insert—
 - “; or
 - (c) who is entitled to an award of universal credit where the award is calculated on the basis that the non-dependant does not have any earned income, within the meaning given by regulation 52 of the Universal Credit Regulations 2013”.

14. In Schedule 1 (applicable amount)(**11**)—

- (a) in paragraph 11 (severe disability premium)—
 - (i) in sub-paragraph (2)(a)(iii), after “the 1992 Act” insert “, or has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,”;

(10) Regulation 67 is relevantly amended by [S.S.I. 2013/48](#), [S.S.I. 2013/142](#), [S.S.I. 2014/35](#) and [S.S.I. 2015/46](#).

(11) Schedule 1 is relevantly amended by [S.S.I. 2013/48](#) and [S.S.I. 2014/35](#).

- (ii) in sub-paragraph (2)(b), after “carer’s allowance” in both places where those words appear, insert “, or has an award of universal credit which includes the carer element.”;
 - (iii) in sub-paragraph (5)(b)—
 - (aa) after “carer’s allowance” where it first appears insert “or as having an award of universal credit which includes the carer element”;
 - (bb) after “carer’s allowance” where it second appears insert “or would have an award of universal credit which includes the carer element”;
 - (iv) in sub-paragraph (6), after “carer’s allowance” insert “, or of universal credit which includes the carer element.”;
 - (v) in sub-paragraph (7)—
 - (aa) after “carer’s allowance” insert “or as having an award of universal credit which includes the carer element”;
 - (bb) after “that allowance” insert “or award”; and
 - (b) in the table in paragraph 17 (amounts of disability premiums), in the entry “Severe disability premium”—
 - (i) after “carer’s allowance” where it first appears insert “, or who has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013.”;
 - (ii) after “carer’s allowance” where it second appears insert “or an award of universal credit which includes the carer element”.
- 15.** In Schedule 2 (amount of alternative maximum council tax reduction), in the table in paragraph 1(**12**)—
- (a) in entry (b)(i) for “£186.00” substitute “£191.00”; and
 - (b) in entry (b)(ii) for—
 - (i) “£186.00” substitute “£191.00”;
 - (ii) “£242.00” substitute “£249.00”.