

SCOTTISH STATUTORY INSTRUMENTS

2016 No. 81

The Council Tax Reduction (Scotland) Amendment Regulations 2016

PROSPECTIVE

PART 3

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

Uprating and miscellaneous amendments

26. In Part 1 of Schedule 4 (capital to be disregarded)—

(a) in paragraph 21(1)—

(i) omit “or” following sub-paragraph (2)(n); and

(ii) after sub-paragraph (2)(o) insert—

“; or

(p) universal credit”; and

(b) after paragraph 30 insert—

“**30A.** Where a person elects to be entitled to a lump sum under Schedule 5 or 5A to the 1992 Act or under Schedule 1 to the Social Security (Graduated Retirement Benefit) Regulations 2005, or is treated as having made such an election, and a payment has been made pursuant to that election, an amount equal to—

(a) except where sub-paragraph (b) applies, the amount of any payment or payments made on account of that lump sum; or

(b) the amount of that lump sum,

but only for so long as that person does not change that election in favour of an increase of pension or benefit.”.

Commencement Information

II Reg. 26 in force at 1.4.2016 in accordance with reg. 1(2)

Status:

This version of this provision is prospective.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (Scotland) Amendment Regulations 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- [reg. 26 coming into force by S.S.I. 2016/81 reg. 1\(2\)](#)