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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 326**

**The Council Tax Reduction (Scotland)  
Amendment (No. 2) Regulations 2017**

**PART 2**

**Amendment of the Council Tax Reduction (Scotland) Regulations 2012**

**2.** The Council Tax Reduction (Scotland) Regulations 2012<sup>(1)</sup> are amended in accordance with regulations 3 to 8.

**Emergency Funds**

**3.** In regulation 2 (interpretation)<sup>(2)</sup>, in paragraph (1)—

(a) after the definition of “the London Bombings Relief Charitable Fund” insert—

““the London Emergencies Trust” means the company of that name (number 09928465) incorporated on 23rd December 2015 and registered charity of that name (number 1172307) established on 28th March 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims of emergency incidents occurring in Greater London;”;

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

““the We Love Manchester Emergency Fund” means the registered charity of that name (number 1173260) established on 30th May 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the bombing at Manchester Arena on 22nd May 2017;”.

**4.** For “or the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund” in each of the following provisions:—

(a) in regulation 2 (interpretation)<sup>(3)</sup>, in the definition of “qualifying person”;

(b) regulation 41(4)(a) (payments that are not notional income)<sup>(4)</sup>;

(c) regulation 45(6) (payments that are not to be treated as capital)<sup>(5)</sup>;

(d) regulation 48(4)(a) (payments that are not notional capital)<sup>(6)</sup>;

(e) regulation 67(9)(b) (payments to be disregarded for non-dependant deductions)<sup>(7)</sup>;

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<sup>(1)</sup> [S.S.I. 2012/303](#); relevant amending instruments are [S.S.I. 2013/142](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

<sup>(2)</sup> There are amendments to regulation 2 that are not relevant to these Regulations.

<sup>(3)</sup> There are amendments to regulation 2 that are not relevant to these Regulations.

<sup>(4)</sup> Regulation 41(4)(a) is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

<sup>(5)</sup> Regulation 45(6) is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

<sup>(6)</sup> Regulation 48(4)(a) is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

<sup>(7)</sup> Regulation 67(b) is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

- (f) regulation 86(3)(a)(ii) (payments that need not be evidenced)(8);
- (g) paragraph 41(1) of schedule 4 (payments to be disregarded in the calculation of income other than earnings)(9); and
- (h) paragraphs 29(1)(10) and 38(11) of Schedule 5 (payments to be disregarded in calculating capital).

5. In paragraph 2(b) of schedule 2 (payments to be disregarded in determining income)(12) for “or the London Bombing Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund”.

6. For “and the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust and the We Love Manchester Emergency Fund” in each of the following provisions:—

- (a) paragraph 41(7) of schedule 4 (payments to be disregarded in the calculation of income other than earnings)(13); and
- (b) paragraph 29(7) of schedule 5 (payments to be disregarded in calculating capital)(14).

#### **Bereavement support payment**

7. In schedule 4 (payments to be disregarded in the calculation of income other than earnings)—

- (a) after paragraph 20 insert—

“20A. Any payment of bereavement support payment under section 30 of the Pensions Act 2014 (bereavement support payment)(15) except any such payment which is disregarded as capital under paragraph 11(1)(g) or 65 of schedule 5.”; and

- (b) in paragraph 40 for “and paragraph 20 (widowed mother’s allowance and widowed parent’s allowance)” substitute “, paragraph 20 (widowed mother’s allowance and widowed parent’s allowance) and paragraph 20A (bereavement support payment)”.

8. In schedule 5 (payments to be disregarded in calculating capital)—

- (a) in paragraph 11(1)—

- (i) omit “or” where it occurs after head (e); and

- (ii) after head (f) insert—

“; or

- (g) bereavement support payment under section 30 of the Pensions Act 2014”; and

- (b) after paragraph 64 insert—

“65. Any bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017 (rate of bereavement support payment)(16), but only for a period of 52 weeks from the date of receipt of the payment.”.

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(8) Regulation 86(3)(a)(ii) is amended by [S.S.I. 2017/41](#).

(9) Paragraph 41(1) of schedule 4 is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(10) Paragraph 29(1) of schedule 5 is amended by [S.S.I. 2016/81](#).

(11) Paragraph 38 of schedule 5 is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(12) Paragraph 2(b) of schedule 2 is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(13) Paragraph 41(7) of schedule 4 is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(14) Paragraph 29(7) of schedule 5 is amended by [S.S.I. 2016/81](#).

(15) [2014 c.19](#).

(16) [S.I. 2017/410](#).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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