

SCOTTISH STATUTORY INSTRUMENTS

2018 No. 295

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 3) Regulations 2018**

Made - - - - 27th September 2018
Laid before the Scottish
Parliament - - - - 1st October 2018
Coming into force - - 28th November 2018

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^{M1} and all other powers enabling them to do so.

Marginal Citations

M1 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 \(c.46\)](#).

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2018 and come into force on 28 November 2018.

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

^{F1}2.

F1 [Regs. 2-4](#) revoked (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, [sch. 6](#) (with regs. 2, 97-101)

^{F1}3.

F1 Regs. 2-4 revoked (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

F14.

F1 Regs. 2-4 revoked (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

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

5. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 ^{M2} are amended in accordance with regulations 6 and 7.

Marginal Citations
M2 [S.S.I. 2012/319](#); relevant amending instruments are [S.S.I. 2013/143](#), [S.S.I. 2013/218](#), [S.S.I. 2016/81](#), [S.S.I. 2017/326](#), [S.S.I. 2018/211](#) (prospectively) and [S.I. 2014/3255](#).

- 6. In regulation 27(1)(j) (meaning of “income”)—
 - (a) omit “and” where it occurs after head (xx) ^{M3}; and
 - (b) after head (xxi) insert—
 - “(xxii) any early years assistance given under section 24, section 32 and schedule 6 of the Social Security (Scotland) Act 2018 ^{M4}; and
 - (xxiii) any funeral expense assistance given under section 24, section 34 and schedule 8 of that Act;”.

Marginal Citations
M3 Head (xxi) is prospectively added by [S.S.I. 2018/211](#).
M4 [2018 asp 9](#).

- 7. In schedule 4 (capital disregards)—
 - (a) in paragraph 21(1)(d), for “, an official error,” substitute—
 - “(i) an official error,
 - (ii) an error on a point of law made by an officer of the Department of Work and Pensions, or
 - (iii) any error made by a member of staff of the Scottish Administration involved in the administration of social security benefits to which no person outside the Scottish Government or the Department for Work and Pensions materially contributed;”;
 - (b) in paragraph 22(1) for “an official error” substitute “ an error described in sub-paragraph (1A) ”; and

- (c) after paragraph 22(1) insert—
- “(1A) Sub-paragraph (1) applies to—
- (a) an official error,
 - (b) an error on a point of law made by an officer of the Department of Work and Pensions,
 - (c) any error made by a member of staff of the Scottish Administration involved in the administration of social security benefits to which no person outside the Scottish Government or the Department for Work and Pensions materially contributed.”.

St Andrew's House,
Edinburgh

KATE FORBES
Authorised to sign by the Scottish Ministers

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2018. (See end of Document for details)

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 (together, “the 2012 Regulations”).

Regulations 3 and 6 ensure that early years assistance and funeral expense assistance provided under the Social Security (Scotland) Act 2018 are not to be taken into account in the calculation of income for council tax reduction purposes.

Regulations 4 and 7 ensure that payments of arrears of benefits made to rectify an error on a point of law are not to be taken into account in the calculation of capital for council tax reduction purposes. Such errors are not an “official error” as provided for in the 2012 Regulations. Regulations 4 and 7 also amend the 2012 Regulations to disregard in that calculation such payments where they are made as a result of an error by the Scottish Ministers, in administering social security assistance, except where someone other than the Scottish Ministers or the Department for Work and Pensions has materially contributed to the error.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2018.