
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 29

**The Council Tax Reduction (Scotland)
Amendment Regulations 2019**

PART 3

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

9. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012⁽¹⁾ are amended in accordance with regulations 10 to 14.

Non-recovery of council tax arrears caused by official error

10. After regulation 19 insert—

“Non-recovery of council tax arrears caused by official error

19A.—(1) Arrears of council tax are not recoverable if they arise in consequence of an over-entitlement to council tax reduction as described in paragraph (2).

(2) This paragraph applies to an over-entitlement which arises in consequence of an official error where the claimant or a person acting on their behalf or any other person to whom the council tax reduction is awarded could not have reasonably been expected to realise that it was an over-entitlement at the time it arose or upon any subsequent notification of entitlement.

(3) In this regulation, “over-entitlement” means an amount of council tax reduction which was awarded and to which there was no entitlement (whether on the initial decision or as subsequently reviewed or superseded or further reviewed or superseded).

(4) In this regulation, “official error” means a mistake, whether in the form of an act or omission, by—

- (a) the relevant authority,
- (b) an officer or person acting for the relevant authority, or
- (c) a person providing services to the relevant authority,

where the claimant, a person acting on their behalf or any other person to whom the council tax reduction is awarded, did not cause or materially contribute to that mistake.”

Uprating

11. In regulation 48 (non-dependant deductions)⁽²⁾—

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- (1) S.S.I. 2012/319, relevantly amended by S.S.I. 2013/49, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/41 and S.S.I. 2018/69.
- (2) Regulation 48 was relevantly amended by S.S.I. 2013/49, S.S.I. 2013/142, S.S.I. 2014/35, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/41 and S.S.I. 2018/69.

- (a) in paragraph 1—
 - (i) in sub-paragraph (a) for “£12.25” substitute “£12.55”, and
 - (ii) in sub-paragraph (b) for “£4.05” substitute “£4.15”, and
- (b) in paragraph 2—
 - (i) in sub-paragraph (a) for “£204.00” substitute “£209.00”,
 - (ii) in sub-paragraph (b) for—
 - (aa) “£204.00” substitute “£209.00”,
 - (bb) “£354.00” substitute “£363.00”, and
 - (cc) “£8.10” substitute “£8.30”, and
 - (iii) in sub-paragraph (c) for—
 - (aa) “£354.00” substitute “£363.00”,
 - (bb) “£439.00” substitute “£451.00”, and
 - (cc) “£10.25” substitute “£10.50”.

12. In schedule 1 (applicable amount)(3)—

- (a) in the table in paragraph 2 (personal allowances)—
 - (i) in entry (1)(a) for “£163.00” substitute “£167.25”,
 - (ii) in entry (1)(b) for “£176.40” substitute “£181.00”,
 - (iii) in entry (2)(a) for “£248.80” substitute “£255.25”,
 - (iv) in entry (2)(b) for “£263.80” substitute “£270.60”,
 - (v) in entry (3)(a) for “£248.80” substitute “£255.25”,
 - (vi) in entry (3)(b) for “£85.80” substitute “£88.00”,
 - (vii) in entry (4)(a) for “£263.80” substitute “£270.60”, and
 - (viii) in entry (4)(b) for “£87.40” substitute “£89.60”, and
- (b) in the table in paragraph 13 (amount of disability premium)—
 - (i) in entries (1)(a) and (1)(b)(i) for “£64.30” substitute “£65.85”,
 - (ii) in entry (1)(b)(ii) for “£128.60” substitute “£131.70”,
 - (iii) in entry (2) for “£25.48” substitute “£26.04”,
 - (iv) in entry (3) for “£62.86” substitute “£64.19”, and
 - (v) in entry (4) for “£36.00” substitute “£36.85”.

13. In schedule 5 (amount of alternative maximum council tax reduction) in the table in paragraph 1—

- (a) in entry (b)(i) for “£200.00” substitute “£205.00”, and
- (b) in entry (b)(ii)—
 - (i) for “£200.00” substitute “£205.00”, and
 - (ii) for “£261.00” substitute “£268.00”.

Amendments of schedule 4

14. In schedule 4 (capital disregards)—

(3) Schedule 1 was relevantly amended by [S.S.I. 2013/49](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2017/41](#) and [S.S.I. 2018/69](#).

- (a) in paragraph 21(2)(n) for “regulation 2(1) of the Discretionary Financial Assistance Regulations 2001;” substitute “Part 5 of the Social Security (Scotland) Act 2018;”, and
- (b) after paragraph 30C(4) insert—

“**30D.** Any early years assistance given in accordance with section 24, section 32 and schedule 6 of the Social Security (Scotland) Act 2018.

30E. Any funeral expense assistance given in accordance with section 24, section 34 and schedule 8 of the Social Security (Scotland) Act 2018.”.

(4) Paragraph 30C was inserted by [S.S.I. 2018/69](#).