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SCOTTISH STATUTORY INSTRUMENTS

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**2020 No. 108**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland) Amendment  
(No. 3) (Coronavirus) Regulations 2020**

<i>Made</i>	- - - -	<i>at 9.30 a.m. on 1st April 2020</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>at 12.00 p.m. on 1st April 2020</i>
<i>Coming into force</i>	- -	<i>6th April 2020</i>

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<sup>(1)</sup> and all other powers enabling them to do so.

**Citation and commencement**

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 3) (Coronavirus) Regulations 2020 and come into force on 6 April 2020.

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

2. The Council Tax Reduction (Scotland) Regulations 2012<sup>(2)</sup> are amended as follows—
- (a) in paragraph 18 (increase in the amount of earnings of the applicant etc. to be disregarded)<sup>(3)</sup> of schedule 3—
    - (i) in sub-paragraph (1), for “£17.10” substitute “£37.10 until and including 4 April 2021, and after that by £17.10”,
    - (ii) in sub-paragraph (3)(c), for “£17.10” substitute “£37.10 until and including 4 April 2021, and after that £17.10”,
  - (b) in paragraph 56 (maximum amount of working tax credit to be disregarded as earnings) of schedule 4, for “£17.10” substitute “£37.10 until and including 4 April 2021 and after that up to £17.10”.

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(1) 1992 c.14. Section 80 and paragraph 1 of schedule 2 were 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 amendments to 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).

(2) S.S.I. 2012/303.

(3) Paragraph 18 is amended by S.S.I. 2016/81.

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

3. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012<sup>(4)</sup> are amended as follows—

- (a) in paragraph 10 (increase in the amount of earnings of the applicant etc. to be disregarded)<sup>(5)</sup> of schedule 2—
  - (i) in sub-paragraph (1), for “£17.10” substitute “£37.10 until and including 4 April 2021, and after that by £17.10”,
  - (ii) in sub-paragraph (3)(c), for “£17.10” substitute “£37.10 until and including 4 April 2021, and after that £17.10”,
- (b) in paragraph 20 (maximum amount of working tax credit to be disregarded as earnings) of schedule 3, for “£17.10” substitute “£37.10 until and including 4 April 2021 and after that up to £17.10”.

St Andrew’s House,  
Edinburgh  
At 9.30 a.m. on 1st April 2020

*BEN MACPHERSON*  
Authorised to sign by the Scottish Ministers

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<sup>(4)</sup> [S.S.I. 2012/319](#).

<sup>(5)</sup> Paragraph 10 is amended by [S.S.I. 2016/81](#).

## **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. The amendments increase the amount of earnings that are to be disregarded in calculating the income of an applicant for the purposes of an award of council tax reduction. The increases operate during the 2020/21 tax year, after which the current thresholds are reapplied.

The amendments reflect the temporary increase in the basic amount of working tax credit made by section 77 of the Coronavirus Act 2020 (c.7).