

SCOTTISH STATUTORY INSTRUMENTS

2021 No. 137

COUNCIL TAX

**The Council Tax Reduction (Scotland) Amendment
(No. 3) (Coronavirus) Regulations 2021**

<i>Made</i>	- - - -	<i>at 1.07 p.m. on 11th March 2021</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>at 4.15 p.m. on 11th March 2021</i>
<i>Coming into force</i>	- -	<i>5th April 2021</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^{M1} and all other powers enabling them to do so.

Marginal Citations

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

Citation and commencement

^{F1}1.

Textual Amendments

F1 [Reg. 1](#) revoked (3.11.2022) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(No. 2\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/271\)](#), regs. 1(2), **8(b)**

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

^{F2}2.

Changes to legislation: There are currently no known outstanding effects for the *The Council Tax Reduction (Scotland) Amendment (No. 3) (Coronavirus) Regulations 2021*. (See end of Document for details)

Textual Amendments

F2 Regs. 2-5 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)

F23.

Textual Amendments

F2 Regs. 2-5 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)

F24.

Textual Amendments

F2 Regs. 2-5 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)

F25.

Textual Amendments

F2 Regs. 2-5 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

F36.

Textual Amendments

F3 Reg. 6 revoked (3.11.2022) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(No. 2\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/271\)](#), regs. 1(2), **8(b)**

St Andrew's House,
Edinburgh

KATE FORBES
A member of the Scottish Government

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.

They provide that a one-off £500 payment that is to be made to persons eligible for working tax credits is to be disregarded, for the purposes of council tax reduction, in calculating a person's capital.

The payment is also to be disregarded as income for the purposes of such calculations under the Council Tax Reduction (Scotland) Regulations 2012. It would not be regarded as income in making such calculations under the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Amendment (No. 3) (Coronavirus) Regulations 2021.