

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, SCHEDULE 5 is up to date with all changes known to be in force on or before 26 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 5

Regulation 102

Consequential amendments

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

1.—(1) The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(1) are amended as follows.

(2) In regulation 1(2) (interpretation), in the definition of “council tax reduction”, after “Council Tax Reduction (Scotland) Regulations 2012” insert “, the Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I1 Sch. 5 para. 1 in force at 1.4.2022, see [reg. 1](#)

The Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992

2.—(1) The Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(2) are amended as follows.

(2) In regulation 4(2)(b) (calculation of amount payable), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I2 Sch. 5 para. 2 in force at 1.4.2022, see [reg. 1](#)

The Council Tax (Reduction of Liability) (Scotland) Regulations 1994

3.—(1) The Council Tax (Reduction of Liability) (Scotland) Regulations 1994(3) are amended as follows.

(2) In regulation 4(c) (calculation of amount payable), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I3 Sch. 5 para. 3 in force at 1.4.2022, see [reg. 1](#)

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

4.—(1) The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(4) are amended as follows.

(2) In regulation 2 (interpretation), in the definition of “the Council Tax Reduction Regulations”, for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

(1) S.I. 1992/1332. The definition of “council tax reduction” was inserted by S.S.I. 2012/303.

(2) S.I. 1992/1335. Regulation 4 was relevantly amended by S.S.I. 2012/303.

(3) S.I. 1994/3170. Regulation 4 was amended by S.S.I. 2012/303.

(4) S.S.I. 2012/319. There are amendments to those Regulations that are not relevant to these Regulations.

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(3) In regulation 29(11)(b)(i) (treatment of child care charges) for “paragraph 10 of Schedule 1 to the Council Tax Reduction (Scotland) Regulations 2012 (additional condition for the disability premium)” substitute “paragraph 12 of schedule 1 of the Council Tax Reduction [^{F1}(Scotland)] Regulations 2021 (additional condition for the disability premium)”.

(4) In regulation 48 (non-dependant deductions)(5), in each of sub-paragraph (9)(b) and (c), for “the Council Tax Reduction Regulations” substitute “the Council Tax Reduction (Scotland) Regulations 2012”.

(5) In regulation 54 (entitlements to extended council tax reductions)—

(a) in paragraph (1), for—

- (i) “regulation 68” substitute “regulation 80”,
- (ii) “regulation 73” substitute “regulation 85”,

(b) in paragraph (2)(a) for—

- (i) “regulation 70(1)(a)” substitute “regulation 82(1)(a)”,
- (ii) “regulation 75(1)(a)” substitute “regulation 87(1)(a)”,

(c) in paragraph (2)(b) for—

- (i) “regulation 68” substitute “regulation 80”,
- (ii) “regulation 73” substitute “regulation 85”, and

(d) in paragraph (2)(c) for “regulation 68 or regulation 73” substitute “regulation 80 or regulation 85”.

(6) In regulation 70B(5) (request for further review)(6) for “regulation 90C” substitute “regulation 95(1)”.

(7) In regulation 70C (conduct of further reviews)(7), in each of paragraphs (1), (5), (6)(a) and (8) for “regulation 90C(1)” substitute “regulation 95(1)”.

(8) In paragraph 5(2) of schedule 2 (sums to be disregarded in the calculation of earnings), after “these Regulations” insert “, the Council Tax Reduction (Scotland) Regulations 2012”.

(9) In paragraph 22 of schedule 4 (capital disregards)(8), in each of sub-paragraph (1) and in the definition of “the relevant date” in sub-paragraph (4), after “these Regulations” insert “, the Council Tax Reduction (Scotland) Regulations 2012”.

(10) In paragraph 2 of schedule 5 (amount of second adult’s gross income)(9), in each of sub-paragraphs (b) and (c), for “the Council Tax Reduction Regulations” substitute “the Council Tax Reduction (Scotland) Regulations 2012”.

F1 Word in sch. 5 para. 4(3) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **22**

Commencement Information

I4 Sch. 5 para. 4 in force at 1.4.2022, see [reg. 1](#)

(5) Regulation 48(9)(b) and (c) were amended by [S.S.I. 2013/49](#), [S.S.I. 2016/81](#), [S.S.I. 2017/41](#), [S.S.I. 2017/326](#) and [S.S.I. 2018/69](#).

(6) Regulation 70B was inserted by [S.S.I. 2013/218](#).

(7) Regulation 70C was inserted by [S.S.I. 2013/218](#), and was amended by [S.S.I. 2015/46](#).

(8) Paragraph 22 was amended by [S.S.I. 2015/46](#) and [S.S.I. 2018/295](#).

(9) Paragraph 2 of schedule 5 was amended by [S.S.I. 2013/142](#), [S.S.I. 2016/81](#), [S.S.I. 2017/41](#) and [S.S.I. 2017/326](#).

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The Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012

5.—(1) The Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012⁽¹⁰⁾ are amended as follows.

(2) In regulation 2 (interpretation), in the definition of “council tax reduction scheme”, at subparagraph (b), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I5 Sch. 5 para. 5 in force at 1.4.2022, see [reg. 1](#)

The Home Energy Assistance Scheme (Scotland) Regulations 2013

6.—(1) The Home Energy Assistance Scheme (Scotland) Regulations 2013⁽¹¹⁾ are amended as follows.

(2) In regulation 2 (interpretation), in the definition of “council tax reduction”, at subparagraph (a), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I6 Sch. 5 para. 6 in force at 1.4.2022, see [reg. 1](#)

The Social Security (Persons Required to Provide Information) Regulations 2013

7.—(1) The Social Security (Persons Required to Provide Information) Regulations 2013⁽¹²⁾ are amended as follows.

(2) In regulation 2(2)(b)(ii) (persons required to provide information), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I7 Sch. 5 para. 7 in force at 1.4.2022, see [reg. 1](#)

The Council Tax Reduction (Scotland) Amendment Regulations 2016

8.—(1) The Council Tax Reduction (Scotland) Amendment Regulations 2016⁽¹³⁾ are amended as follows.

(2) In regulation 2—

- (a) in sub-paragraph (1), for “regulations 5 and 18” substitute “regulation 18”,
- (b) in sub-paragraph (3), omit “the Council Tax Reduction (Scotland) Regulations 2012 or, as the case may be,”.

⁽¹⁰⁾ S.I. 2012/1483.

⁽¹¹⁾ S.S.I. 2013/148. The definition of “council tax reduction” was inserted by S.S.I. 2013/253.

⁽¹²⁾ S.I. 2013/1510.

⁽¹³⁾ S.S.I. 2016/81.

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18 [Sch. 5 para. 8](#) in force at 1.4.2022, see [reg. 1](#)

**The Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020
(Consequential, Saving, Transitional and Transitory Provisions) (EU Exit) Regulations 2020**

9.—(1) The Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) (EU Exit) Regulations 2020(**14**) are amended as follows.

(2) In paragraph 3 of schedule 4 (saving provision in relation to access to benefits and services), after sub-paragraph (t) (the Council Tax Reduction (Scotland) Regulations 2012) insert—

“(ta) regulation 16 (persons not entitled to a council tax reduction: persons treated as not being in Great Britain) of the Council Tax Reduction (Scotland) Regulations 2021;”.

Commencement Information

19 [Sch. 5 para. 9](#) in force at 1.4.2022, see [reg. 1](#)

(14) [S.I. 2020/1309](#).

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- sch. 4 Pt. 6 heading inserted by [S.S.I. 2024/35 reg. 13](#)
- reg. 75(1A)(g) and word inserted by [S.S.I. 2024/35 reg. 12\(b\)](#)