
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 51

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 2) Regulations 2021**

<i>Made</i>	- - - -	<i>28th January 2021</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>1st February 2021</i>
<i>Coming into force</i>	- -	<i>1st 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⁽¹⁾ and all other powers enabling them to do so.

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2021 and come into force on 1 April 2021.

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012⁽²⁾ are amended in accordance with regulations 3 to 7.

(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](#), relevantly amended by [S.S.I. 2013/48](#), [S.S.I. 2013/142](#), [S.S.I. 2013/287](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#), [S.S.I. 2018/295](#), [S.S.I. 2019/29](#), [S.S.I. 2019/325](#) and [S.S.I. 2020/25](#).

Exit from the European Union

3.—(1) In regulation 17 (persons treated as being in Great Britain), in paragraph (4)(f), omit “(other than the United Kingdom)”.

(2) In regulation 90C (panel to conduct further reviews)(3), for paragraph (3)(b) substitute—
“(b) is a member of Parliament or of the Scottish Parliament.”.

Uprating

4. In regulation 22A (transitional family premium)(4), in paragraph (b), for “£17.60” substitute “£17.65”.

5. In regulation 23 (applicable amount: persons who have an award of universal credit)(5), in paragraph (2A)—

- (a) in sub-paragraph (b) for “£17.07” substitute “£17.15”, and
- (b) in sub-paragraph (c) for “£54.32” substitute “£54.60”.

6. In regulation 67 (non-dependant deductions)(6)—

- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£12.80” substitute “£12.90”, and
 - (ii) in sub-paragraph (b) for “£4.25” substitute “£4.30”, and
- (b) in paragraph (2)—
 - (i) in sub-paragraph (b) for “£8.45” substitute “£8.50”, and
 - (ii) in sub-paragraph (c) for “£10.70” substitute “£10.80”.

7. In schedule 1 (applicable amount)(7)—

- (a) in the table in paragraph 1 (applicable amount for the purposes of regulations 21(a) and 22(a) and (b)), for—
 - (i) “£74.35” in each place where it occurs substitute “£74.70”,
 - (ii) “£58.90” substitute “£59.20”, and
 - (iii) “£116.80” substitute “£117.40”,
- (b) in the table in paragraph 3 (applicable amount for the purposes of regulations 21(b) and 22(c)), for “£85.34” in both places where it occurs substitute “£85.75”,
- (c) in the table in paragraph 17 (amounts of disability premiums), in the entry—
 - (i) “Disability premium” for—
 - (aa) “£34.95” substitute “£35.10”, and
 - (bb) “£49.80” substitute “£50.05”,
 - (ii) “Severe disability premium” for—
 - (aa) “£66.95” in both places where it occurs substitute “£67.30”, and
 - (bb) “£133.90” substitute “£134.60”,
 - (iii) “Disabled child premium” for “£65.52” substitute “£65.94”,

(3) Regulation 90C was inserted by [S.S.I. 2013/218](#) and was amended by [S.S.I. 2015/46](#).

(4) Regulation 22A was inserted by [S.S.I. 2020/25](#).

(5) Regulation 23 was amended by [S.S.I. 2013/48](#), [S.S.I. 2013/287](#), [S.S.I. 2017/41](#), [S.S.I. 2019/325](#), and [S.S.I. 2020/25](#).

(6) Regulation 67 was relevantly amended by [S.S.I. 2013/48](#), [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](#), [S.S.I. 2018/69](#), [S.S.I. 2019/29](#) and [S.S.I. 2020/25](#).

(7) Schedule 1 was relevantly amended by [S.S.I. 2013/48](#), [S.S.I. 2014/35](#), [S.S.I. 2015/46](#), [S.S.I. 2016/81](#), [S.S.I. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#), [S.S.I. 2019/29](#), and [S.S.I. 2020/25](#).

- (iv) “Carer premium” for “£37.50” substitute “£37.70”, and
- (v) “Enhanced disability premium” for—
 - (aa) “£26.60” substitute “£26.67”,
 - (bb) “£17.10” substitute “£17.20”, and
 - (cc) “£24.50” substitute “£24.60”,
- (d) in paragraph 23 (amount of work-related activity component), for “£29.55” substitute “£29.70”, and
- (e) in paragraph 24 (amount of support component), for “£39.20” substitute “£39.40”.

PART 3

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

8. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012⁽⁸⁾ are amended in accordance with regulations 9 to 12.

Exit from the European Union

9. In regulation 17 (persons treated as being in Great Britain), in paragraph (4)(f) omit “(other than the United Kingdom)”.

Uprating

10. In regulation 20 (applicable amount)⁽⁹⁾ in paragraph (e), for “£17.60” substitute “£17.65”.

11. In regulation 48 (non-dependant deductions)⁽¹⁰⁾—

- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£12.80” substitute “£12.90”, and
 - (ii) in sub-paragraph (b) for “£4.25” substitute “£4.30”, and
- (b) in paragraph (2)—
 - (i) in sub-paragraph (b) for “£8.45” substitute “£8.50”, and
 - (ii) in sub-paragraph (c) for “£10.70” substitute “£10.80”.

12. In schedule 1 (applicable amount)⁽¹¹⁾—

- (a) in the table in paragraph 2 (personal allowances for the purposes of regulation 20(a))—
 - (i) in entry (1)(b) for “£187.75” substitute “£191.15”,
 - (ii) in entry (2)(b) for “£280.85” substitute “£286.05”,
 - (iii) in entry (4)(a) for “£280.85” substitute “£286.05”, and
 - (iv) in entry (4)(b) for “£93.10” substitute “£94.90”,

⁽⁸⁾ 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. 2016/253, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29 and S.S.I. 2020/25.

⁽⁹⁾ Regulation 20 was amended by S.S.I. 2016/81 and S.S.I. 2020/25.

⁽¹⁰⁾ 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, S.S.I. 2018/69, S.S.I. 2019/29, and S.S.I. 2020/25.

⁽¹¹⁾ 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. 2016/253, S.S.I. 2017/41, S.S.I. 2018/69, S.S.I. 2019/29 and S.S.I. 2020/25.

- (b) in the table in paragraph 3 (applicable amount for the purposes of regulation 20(b)), for “£85.34” in both places where it occurs substitute “£85.75”, and
- (c) in the table in paragraph 13 (amount of disability premium)—
 - (i) in entries (1)(a) and (1)(b)(i) for “£66.95” substitute “£67.30”,
 - (ii) in entry (1)(b)(ii) for “£133.90” substitute “£134.60”,
 - (iii) in entry (2) for “£26.60” substitute “£26.67”,
 - (iv) in entry (3) for “£65.52” substitute “£65.94”, and
 - (v) in entry (4) for “£37.50” substitute “£37.70”.

St Andrew’s House,
Edinburgh
28th January 2021

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 (“the Working Age Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the Pension Age Regulations”). Regulations 3 to 7 amend the Working Age Regulations and regulations 8 to 12 amend the Pension Age Regulations.

Regulation 3(1) and 9 amend, respectively, the Working Age Regulations and the Pension Age Regulations to remove references to the United Kingdom being part of the European Union.

Regulation 3(2) removes the prohibition in the Working Age Regulations on a member of the European Parliament being a member of the Council Tax Reduction Review Panel. Members of this Panel also undertake further reviews of determinations under the Pension Age Regulations (see regulation 70C of those Regulations).

Regulations 4 to 7 uprate figures used to calculate the amount of council tax reduction that an applicant is entitled to receive under the Working Age Regulations.

Regulations 10 to 12 uprate figures used to calculate the amount of council tax reduction that an applicant is entitled to receive under the Pension Age Regulations.