
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 52

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment Regulations 2022**

Made - - - - 8th February 2022
Laid before the Scottish
Parliament - - - - 10th February 2022
Coming into force in accordance with regulation 1(2)
and (3)

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 113(1) and (2), 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.—(1) These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment Regulations 2022.

(2) Subject to paragraph (3), these Regulations come into force on 31 March 2022.

(3) Regulations 23 to 26 and Part 3 of these Regulations come into force on 1 April 2022.

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

2. The Council Tax Reduction (Scotland) Regulations 2021(2) are amended in accordance with regulations 3 to 26.

(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. 2021/249.

General amendments

3. In regulation 4(1) (interpretation)—
- (a) after the definition of “adoption leave” insert—
- ““adult disability payment” means—
- (a) disability assistance for adults given in accordance with the Disability Assistance for Working Age People (Scotland) Regulations 2022⁽³⁾, and
- (b) where short-term assistance is being given under Part 1 of schedule 2 (short-term assistance) of those Regulations, the “earlier determination” referred to in paragraph 1(1)(a) of that schedule is to be deemed to continue in payment for the purposes of these Regulations,”
- (b) after the definition of “attendance allowance” insert—
- ““award of universal credit” includes a universal credit award with a value of zero,”
- (c) for the definition of “blind” substitute—
- ““blind” means—
- (a) in relation to a child, certified as severely sight impaired by the child’s ophthalmologist, orthoptist, optometrist or visual impairment paediatrician,
- (b) in relation to a person 16 years of age or over, certified as severely sight impaired or blind by a consultant ophthalmologist”,
- (d) in the definition of “employment and support allowance” after “Act” insert “(removing references to an income-based allowance)”.
4. In regulation 7 (when a person is responsible for a child or young person)—
- (a) in paragraph (1), for “Regulation” substitute “Regulations”,
- (b) after paragraph (9) insert—
- “(10) In this Regulation—
- (a) “looked after by a local authority” has the meaning given in section 17(6) of the Children (Scotland) Act 1995⁽⁴⁾,
- (b) “prisoner” means a person who is—
- (i) detained in custody pending trial or sentence upon conviction or under a sentence imposed by a court, other than a person who is detained in hospital under the provisions of the Mental Health Care and Treatment (Scotland) Act 2003⁽⁵⁾, the Criminal Procedure (Scotland) Act 1995⁽⁶⁾, the Mental Health Act 1983⁽⁷⁾ or the Mental Health (Northern Ireland) Order 1986⁽⁸⁾, or
- (ii) on temporary release from a detention mentioned under sub-paragraph (a) in accordance with rules made under the Prisons (Scotland) Act 1989⁽⁹⁾, the Prison Act 1952⁽¹⁰⁾ or the Prison Act (Northern Ireland) 1953⁽¹¹⁾.”.

(3) S.S.I. 2022/54.

(4) 1995 c. 36. Section 17(6) was amended by paragraph 9(4) of schedule 2 of the Adoption and Children (Scotland) Act 2007 (asp 4), paragraph 9(4) of Schedule 2 of the Children’s Hearings (Scotland) Act 2011 (asp 1) and S.S.I. 2013/211.

(5) 2003 asp 13.

(6) 1995 c. 46.

(7) 1983 c. 20.

(8) S.I. 1986/595.

(9) 1989 c. 45.

(10) 1952 c. 52.

(11) 1953 c. 18.

5. In regulation 16(6) (persons not entitled to council tax reduction: persons treated as not being in Great Britain)—

- (a) in sub-paragraph (f)—
 - (i) at the end of head (ii) omit “or”,
 - (ii) after head (iii) insert—
 - “or
 - (iv) granted under the Afghan Citizens Resettlement Scheme(12),”,
- (b) at the end of sub-paragraph (i) omit “or”,
- (c) after sub-paragraph (j) insert—
 - “(k) a person granted leave in accordance with the rules referred to in sub-paragraph (f), where such leave is granted by virtue of—
 - (i) the Afghan Relocations and Assistance Policy(13), or
 - (ii) the previous scheme for locally-employed staff in Afghanistan (sometimes referred to as the ex-gratia scheme)(14), or
 - (l) a person in Great Britain not coming within sub-paragraph (f)(iv) or (k) who left Afghanistan in connection with the collapse of the Afghan government that took place on 15 August 2021.”.

6. In regulation 20(3) (persons not entitled to council tax reduction: students)—

- (a) in sub-paragraph (f) after “Regulations” insert “or the Employment and Support Allowance Regulations 2013(15)”,
- (b) in sub-paragraph (h) for the words from “or” where it second occurs to the end substitute “under section 26(1)(a) of the Children (Scotland) Act 1995(16) or in respect of whom arrangements have been made by a local authority under section 26(1)(c) of that Act”.

7.—(1) In regulation 34 (date on which a change of circumstances is to take effect)—

- (a) before paragraph (1) insert—
 - “(A1) Subject to paragraph (8), this regulation applies only where a change of circumstances occurs in the case of an applicant who does not have an award of universal credit.”,
 - (b) omit paragraphs (2)(b) and (9),
 - (c) in paragraph (8), omit the words from “or either had” to “jointly”,
 - (d) in paragraph (10) for “(9)” in both places where it occurs substitute “(8)”.
- (2) After regulation 34 insert—

“34A Changes of circumstances in cases involving an award of universal credit

(1) Subject to paragraph (9), this regulation applies only where a change of circumstance occurs in the case of an applicant who has an award of universal credit.

(12) The Afghan Citizens Resettlement Scheme was announced by the United Kingdom Government on 18 August 2021 and formally opened on 6 January 2022: Afghan citizens’ resettlement scheme - GOV.UK (www.gov.uk).

(13) Information on the UK Government’s Afghan Relocation and Assistance Policy is published on the UK Government website at: <https://www.gov.uk/government/publications/afghan-relocations-and-assistance-policy/afghan-relocations-and-assistance-policy-information-and-guidance>.

(14) See Part 7 of the rules made under section 3(2) of the Immigration Act 1971 (c. 77); the relevant rules are rules 276BA1-276BS2.

(15) S.I. 2013/379.

(16) 1995 c. 36.

(2) Subject to paragraphs (3) to (11), for the purpose of calculating entitlement to council tax reduction a change of circumstances which affects entitlement to council tax reduction is to take effect—

- (a) where the change is a cessation of entitlement to universal credit, from the first day immediately following the day on which entitlement ceased,
- (b) where the Secretary of State has notified of a change of circumstances relevant to the universal credit claim, from the first Monday of the assessment period in which the change is applied.

(3) Where a local authority becomes aware of a change relevant to the claim for universal credit, and also relevant to the administration of its local council tax reduction scheme, before the change is notified by the Secretary of State, the local authority may elect to apply the change—

- (a) from the date on which the change actually occurs, where the change relates to the joining, or leaving, of a household by the partner of an applicant,
- (b) for any other change not falling within sub-paragraph (a), from the first Monday immediately following the day on which the change actually occurred.

(4) Where the local authority becomes aware of a change of circumstances which is relevant to the administration of its local council tax reduction scheme, but is not relevant to the claim for universal credit, the change takes effect from the first Monday immediately following the date on which the change occurs.

(5) Where the change of circumstances is an amendment to these Regulations, the change takes effect from the date on which the amendment to these Regulations comes into force.

(6) Subject to paragraph (7), where the change of circumstances is a change in the amount of council tax payable, the change takes effect from the day on which the change in amount actually occurs.

(7) Where the change of circumstances is a change in the amount a person is liable to pay in respect of council tax in consequence of Regulations made under section 80(17) of the Act or changes in the discount to which a dwelling may be subject under section 79(18) of the Act, the change takes effect from the day on which the change in amount has effect.

(8) Where the change of circumstances is the death of an applicant's partner and at the date of that death the partners jointly had an award of universal credit, the change takes effect on the last day on which the applicant's partner is treated as if they had not died for the purpose of entitlement to universal credit in accordance with regulation 37(a) (run-on after a death) of the 2013 Regulations.

(9) Where the change of circumstances is the death of an applicant's partner and at the date of that death either the applicant or the applicant's partner had an award of universal credit but it was not to the partners jointly, the change of circumstances takes effect on the date of that death.

(10) Where as a result of a change of circumstances leading to an alteration of an award of a benefit payable under the Benefits Acts or the Social Security (Scotland) Act 2018(19), there is awarded a premium described in paragraph (10), the change of circumstances takes effect from the beginning of the first day of the reduction week starting immediately after the day on which the change of circumstances actually occurs.

(11) The premiums referred to in paragraph (10) are—

(17) Section 80 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c. 39) and S.I. 2013/388.

(18) Section 79 was amended by S.S.I. 2005/51.

(19) 2018 asp 9.

- (a) the disabled child premium payable in accordance with paragraph 4 of schedule 1,
 - (b) the disability premium payable in accordance with paragraphs 11 and 12 of schedule 1,
 - (c) the severe disability premium payable in accordance with paragraph 13 of schedule 1,
 - (d) the enhanced disability premium payable in accordance with paragraph 14 of schedule 1.”
8. In regulation 35 (applicable amount), after paragraph (f) insert—
- “(g) the amount of any transitional family premium determined in accordance with regulation 98 (transitional family premium),
 - (h) the amount of any transitional addition which may be applicable to the applicant in accordance with Part 6 of schedule 1 (transitional addition) of the 2012 Regulations(20).”.
9. In regulation 38 (calculation of income on a weekly basis (applicants with no award of universal credit))—
- (a) in paragraph (1), for “41” substitute “41A”,
 - (b) in paragraph (2)(a), omit the words from “and” to the end.
10. After regulation 41 (average weekly unearned income) insert—

“41A. Calculation of average weekly income from tax credits

- (1) This regulation applies where an applicant receives a child tax credit or a working tax credit.
 - (2) The period over which that tax credit is to be taken into account, for the purposes of estimating an applicant’s average weekly unearned income in accordance with regulation 41 (average weekly unearned income), is set out in paragraph (3).
 - (3) Where the instalment in respect of which payment of that tax credit is made is—
 - (a) a daily instalment, the period is one day, being the day in respect of which the instalment is paid,
 - (b) a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid,
 - (c) a 2 weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid, or
 - (d) a 4 weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.”.
11. In regulation 42(2)(a) (calculation of income on a weekly basis (applicants with an award of universal credit)), omit the words from “and” to the end.
12. In regulation 55(4) (notional earned income), for “unearned” substitute “earned”.
13. In regulation 57 (meaning of “unearned income”)—
- (a) in paragraph (1)(b)—
 - (i) omit head (i),
 - (ii) in heads (ii) and (iii), insert after “allowance”“(removing references to an income-based allowance)”.

(20) Part 6 of schedule 1 was amended by [S.S.I. 2013/48](#), [S.S.I. 2013/218](#) and [S.S.I. 2020/64](#).

- (b) in paragraph (1)(r), at the end insert—
- “, except where the payment of child tax credit continues in respect of a child or young person in circumstances where there is no child premium under paragraph 2 of schedule 1 (applicable amount) in respect of the child or young person included in the applicant’s applicable amount”,
- (c) in paragraph (2)(d)—
- (i) in head (i), for “each child” substitute “a child”,
- (ii) in head (i)(bb), for the words from “any deduction” to the end substitute “no deduction had been made”,
- (iii) for head (iv) substitute—
- “(iv) where the award includes a transitional element or a child element or both but the award is reduced under Part 7 of the 2013 Regulations (benefit cap)(21) to a level less than the value of the transitional element or child element, or where both are payable, the total value of the two elements, the amount of the award after the reduction has been made.”,
- (d) after paragraph (5) insert—
- “(6) Where an applicant’s family includes at least one child or young person—
- (a) £15 of any payment falling within paragraph (1)(d) is to be disregarded from the calculation of the applicant’s weekly unearned income,
- (b) for the purposes of sub-paragraph (a) where more than one aliment or maintenance payment is to be taken into account in any week, all the payments are to be aggregated and treated as though they were a single payment,
- (c) a payment made by the Secretary of State in lieu of maintenance is, for the purpose of paragraph (1), to be treated as a payment of maintenance made by a person specified in paragraph (1)(d).”.

14. In regulation 62 (calculation of student income for an assessment period), for step 4 substitute—

“Step 4

Where an applicant—

- (a) has an award of universal credit, deduct £110 for each assessment period,
- (b) does not have an award of universal credit, deduct £27.50 for each week in the assessment period.”

15. In regulation 77 (treatment of childcare charges: applicants with no award of universal credit)

- (a) in paragraph (9), omit sub-paragraph (m),
- (b) in paragraph (12)(f)—
- (i) omit the word “or” at the end of head (ix),
- (ii) after head (x) insert—
- “or
- (xi) adult disability payment,”,
- (c) in paragraph (15)(a), after “child disability payment” insert “, adult disability payment”,
- (d) in paragraph (18)—

- (i) omit the word “and” at the end of the definition of “qualifying support”,
- (ii) after the definition of “qualifying support” insert—
 - ““relative” means a parent, step-parent, grandparent, uncle, aunt, brother, sister, nephew or niece or where a parent, step-parent, grandparent, brother or sister is a member of a couple, the other member of that couple, and”.

16. In regulation 90 (non-dependant deductions)—

- (a) in paragraph (6)(b)—
 - (i) omit the word “or” at the end of head (iv),
 - (ii) after head (v) insert—
 - “, or
 - (vi) the daily living component of adult disability payment.”,
- (b) in paragraph (9)(a), after “child disability payment” insert “, adult disability payment”.

17. In regulation 97 (transitional provision: applications)—

- (a) in paragraph (2)(d), for “sub-paragraphs” substitute “sub-paragraph”,
- (b) in paragraph (4), for “purpose” substitute “purposes”.

18. In schedule 1 (applicable amount)—

- (a) in paragraph 3 (disabled child premium where neither the applicant nor the applicant’s partner, nor the partners jointly, have an award of universal credit)—
 - (i) in sub-paragraph (a)(i), after “child disability payment” insert “, adult disability payment”,
 - (ii) in sub-paragraph (b)(ii), omit from “, or would be so entitled” to the end,
- (b) after paragraph 4 insert—
 - “**4A.** Where—
 - (a) the applicant is a kinship carer approved under the Looked After Children (Scotland) Regulations 2009(22),
 - (b) the child or young person who is placed with the applicant falls within paragraph (4B)(a)(i) to (iii) or (b)(i) to (v), and
 - (c) the applicant or the applicant’s partner (or the couple jointly) has an award of universal credit,

an additional amount is to be included in the applicable amount in respect of the child or young person in accordance with paragraph 4B.

4B. The additional amount is—

- (a) the disabled child premium of £65.94 in respect of any child or young person—
 - (i) who is in receipt of disability living allowance, child disability payment or personal independence payment or who is no longer in receipt of such allowance or payment because the person is a patient, provided that the child or young person continues to be a member of the family,
 - (ii) who is blind or treated as blind by virtue of paragraph 12(2) (disability premium), or

- (iii) in respect of whom section 145A of the 1992 Act (entitlement after death of child or qualifying young person)⁽²³⁾ applies for the purposes of entitlement to child benefit, and in respect of whom a disabled child premium was included in the applicant's amount immediately before the death of the child or young person, but the amount is to be included only for the period of entitlement prescribed under that section,
- (b) the disabled child premium of £65.94 and the enhanced disability premium of £26.67 in respect of any—
 - (i) child or young person who is entitled to the care component of disability living allowance at the highest rate, or would be so entitled, but for a suspension of benefit in accordance with Regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation,
 - (ii) child or young person who is entitled to the care component of child disability payment at the highest rate,
 - (iii) child or young person who is entitled to the daily living component of personal independence payment at the enhanced rate, or would be so entitled but for a suspension of benefit in accordance with Regulations made under section 86(1) of the 2012 Act or an abatement as a consequence of hospitalisation,
 - (iv) young person who is in receipt of armed forces independence payment, or
 - (v) child or young person in respect of whom section 145A of the 1992 Act applies for the purposes of entitlement to child benefit and in respect of whom both the disabled child premium and the enhanced disability premium were included in the applicant's applicable amount immediately before the death of the child or young person, but the amounts are to be included only for the period of entitlement prescribed under that section.”,
- (c) in paragraph 12(1)(a)(i) (additional condition for the disability premium), after “child disability payment” insert “, adult disability payment,”,
- (d) in paragraph 13 (severe disability premium)—
 - (i) in sub-paragraph (2)(a)(i), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
 - (ii) in sub-paragraph (2)(b)(i), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
 - (iii) in sub-paragraph (2)(b)(ii), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
 - (iv) in sub-paragraph (4)(a), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,
 - (v) in sub-paragraph (5)(a), after “the care component of child disability payment at the highest or middle rate” insert “, the daily living component of adult disability payment,”,

(23) Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c. 21) and amended by paragraph 48 of schedule 24 of the Civil Partnership Act 2004 (c. 33), paragraph 12 of schedule 1 of the Child Benefit Act 2005 (c. 6) and S.I. 2019/1458.

- (e) in paragraph 14 (enhanced disability premium)—
 - (i) in sub-paragraph (1)—
 - (aa) in head (c), for “or would be payable” to the end substitute “in respect of the applicant or a child or young person who is a member of the applicant’s family”,
 - (bb) after head (c) insert—
 - “(ca) the daily living component of adult disability payment at the enhanced rate is payable or would be payable were it not for regulation 28(2) (effect of admission to hospital on ongoing entitlement to Adult Disability Payment), of the Disability Assistance for Working Age People (Scotland) Regulations 2022(24), in respect of the applicant or a member of the applicant’s family who has not attained the qualifying age for state pension credit”,
 - (ii) omit head (a) in sub-paragraph (3).
- 19.** In schedule 2 (amount of second adult rebate)—
- (a) in the table in paragraph 1—
 - (i) in entry (b) after “qualifying income-related benefit” insert—
 - “, universal credit with no earned income,”,
 - (ii) for entry (d) substitute—
 - “where the dwelling would be wholly occupied by a person to whom regulation 20(2) (students) applies but for the presence of one or more second adults who are in receipt of—
 - (i) a qualifying income-related benefit or state pension credit, or
 - (ii) universal credit and have no earned income.”,
 - (b) in paragraph 2(a) after “child disability payment” insert “, adult disability payment,”.
- 20.** In schedule 3 (sums to be disregarded in the calculation of earnings)—
- (a) in paragraph 2(c)(i) for “paragraph 1(b)(i), (ii) or (iii)(cc) ” substitute “paragraph 1(c)(i), (ii) or (iii)(cc)”,
 - (b) in paragraph 4—
 - (i) in sub-paragraph (2) for head (b) substitute—
 - “(b) where the applicant’s applicable amount includes an amount by way of disability premium, either the applicant or the applicant’s partner has not reached the qualifying age for state pension credit and at least one of them is engaged in employment.”,
 - (ii) after sub-paragraph (2) insert—
 - “(2A) This paragraph also applies where the applicant is not a member of a couple and the applicant’s applicable amount includes an amount by way of disability premium, severe disability premium, work-related activity component or support component under schedule 1.”,
 - (iii) in sub-paragraph (3)—
 - (aa) in head (a) after “LCWRA element” insert “or the LCW element”,

(bb) in head (b) for the words from “neither” to “pensionable age” substitute “either the applicant or the applicant’s partner has not attained the qualifying age for state pension credit”,

(iv) for sub-paragraph (4) substitute—

“(4) In this paragraph—

(a) “LCWRA element” has the meaning given to it in regulation 27 of the 2013 Regulations⁽²⁵⁾,” and

(b) “LCW element” has the meaning given to it in regulation 39 of the 2013 Regulations⁽²⁶⁾.”.

21. In schedule 4 (capital to be disregarded), after paragraph 7 insert—

“**7A.**—(1) Any payment of a sports award for a period of 26 weeks beginning with the date of receipt of that payment, except to the extent that it has been made in respect of living expenses.

(2) In this paragraph—

(a) “living expenses” has the meaning given to it in regulation 57(2)(b) (meaning of “unearned income”), and

(b) “sports award” means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc. Act 1993 out of sums allocated to it for distribution under that section⁽²⁷⁾.”.

22. In schedule 5 (consequential amendments), in paragraph 4(3), before “Regulations 2021” insert “(Scotland).”

Uprating

23. In regulation 90 (non-dependant deductions)—

(a) in paragraph (1)—

(i) in sub-paragraph (a) for “£12.90” substitute “£13.30”, and

(ii) in sub-paragraph (b) for “£4.30” substitute “£4.45”,

(b) in paragraph (2)—

(i) in sub-paragraph (a) for “£213.00” substitute “£228.00”,

(ii) in sub-paragraph (b) for—

(aa) “£213.00” substitute “£228.00”,

(bb) “£370.00” substitute “£396.00”, and

(cc) “£8.50” substitute “£8.80”, and

(iii) in sub-paragraph (c) for—

(aa) “£370.00” substitute “£396.00”,

(bb) “£458.00” substitute “£490.00”, and

(cc) “£10.80” substitute “£11.15”.

24. In regulation 98(2)(b) (amount of a transitional family premium), for “£17.65” substitute “£17.85”.

⁽²⁵⁾ Regulation 27 was amended by [S.I. 2017/204](#).

⁽²⁶⁾ Regulation 39 was amended by [S.I. 2014/597](#).

⁽²⁷⁾ [1993 c. 39](#). Section 23(2) was amended by [S.I. 1996/3095](#), [S.I. 1999/1563](#) and [S.I. 2006/654](#).

- 25.** In schedule 1 (applicable amount)—
- (a) in the table in paragraph 1 (applicable amount for the purposes of regulation 35(a)), for—
 - (i) “£74.70” in each place where it occurs substitute “£77.00”,
 - (ii) “£59.20” substitute “£61.05”, and
 - (iii) “£117.40” substitute “£121.05”,
 - (b) in paragraph 2 (applicable amount for the purposes of regulation 35(b)), for “£85.75” substitute “£88.50”,
 - (c) in the table in paragraph 17 (amounts of disability and carer premiums), in the entry—
 - (i) “Disabled child premium” for “£65.94” substitute “£68.04”,
 - (ii) “Carer premium” for “£37.70” substitute “£38.85”,
 - (iii) “Disability premium” for—
 - (aa) “£35.10” substitute “£36.20”, and
 - (bb) “£50.05” substitute “£51.60”,
 - (iv) “Severe disability premium” for—
 - (aa) “£67.30” in both places where it occurs substitute “£69.40”, and
 - (bb) “£134.60” substitute “£138.80”, and
 - (v) “Enhanced disability premium” for—
 - (aa) “£26.67” substitute “£27.44”,
 - (bb) “£17.20” substitute “£17.75”, and
 - (cc) “£24.60” substitute “£25.35”,
 - (d) in paragraph 23 (amount of work-related activity component), for “£29.70” substitute “£30.60”, and
 - (e) in paragraph 24 (amount of support component), for “£39.40” substitute “£40.60”.
- 26.** In schedule 2 (amount of second adult rebate), in the table in paragraph 1 (determination of the second adult rebate in respect of a day for the purposes of regulation 91)—
- (a) in entry (b)(i) for “£209.00” substitute “£224.00”, and
 - (b) in entry (b)(ii) for —
 - (i) “£209.00” substitute “£224.00”, and
 - (ii) “£273.00” substitute “£292.00”.

PART 3

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

27. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(28) are amended in accordance with regulations 28 to 33.

General amendment

- 28.** In paragraph 8 of schedule 1 (applicable amount: enhanced disability premium)—

(28) 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 and S.S.I. 2019/29, S.S.I. 2020/25 and S.S.I. 2021/51.

- (a) in head (c)(29) of sub-paragraph (1), omit from “, or would be payable” to “2021,”,
- (b) omit sub-paragraphs (3) and (4)(30).

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

- (a) in entry (a)(31) after “income-related employment and support allowance” insert “, universal credit with no earned income,”,
- (b) in entry (b)(32) after “income-related employment and support allowance” insert “, universal credit with no earned income,”,
- (c) in entry (c) after “income-related employment and support allowance” insert “, universal credit with no earned income,”.

Uprating

30. In regulation 20 (applicable amount)(33), in paragraph (e) for “£17.65” substitute “£17.85”.

31. In regulation 48 (non-dependant deductions)(34)—

- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£12.90” substitute “£13.30”, and
 - (ii) in sub-paragraph (b) for “£4.30” substitute “£4.45”,
- (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£213.00” substitute “£228.00”,
 - (ii) in sub-paragraph (b) for—
 - (aa) “£213.00” substitute “£228.00”,
 - (bb) “£370.00” substitute “£396.00”, and
 - (cc) “£8.50” substitute “£8.80”, and
 - (iii) in sub-paragraph (c) for—
 - (aa) “£370.00” substitute “£396.00”,
 - (bb) “£458.00” substitute “£490.00”, and
 - (cc) “£10.80” substitute “£11.15”.

32. In schedule 1 (applicable amount)(35)—

- (a) in the table in paragraph 2 (personal allowances for the purposes of regulation 20(a))—
 - (i) in entry 1(b) for “£191.15” substitute “£197.10”,
 - (ii) in entry (2)(b) for “£286.05” substitute “£294.90”,
 - (iii) in entry (4)(a) for “£286.05” substitute “£294.90”, and
 - (iv) in entry (4)(b) for “£94.90” substitute “£97.80”,
- (b) in the table in paragraph 3 (applicable amount for the purposes of regulation 20(b)), for “£85.75” in both places where it occurs substitute “£88.50”, and

(29) Head (c) was inserted by [S.S.I. 2021/73](#).

(30) Sub-paragraphs (3) and (4) were inserted by [S.S.I. 2021/122](#).

(31) Sub-paragraph (a) was amended by [S.S.I. 2013/287](#).

(32) Sub-paragraph (b) was amended by [S.S.I. 2020/25](#).

(33) Regulation 20 was amended by [S.S.I. 2016/81](#), [S.S.I. 2020/25](#) and [S.S.I. 2021/51](#).

(34) 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](#), [S.S.I. 2020/25](#) and [S.S.I. 2021/51](#).

(35) 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](#), [S.S.I. 2020/25](#) and [S.S.I. 2021/51](#).

- (c) in the table in paragraph 13 (amount of disability premium)—
- (i) in entries (1)(a) and (1)(b)(i) for “£67.30” substitute “£69.40”,
 - (ii) in entry 1(b)(ii) for “£134.60” substitute “£138.80”,
 - (iii) in entry (2) for “£26.67” substitute “£27.44”,
 - (iv) in entry (3) for “£65.94” substitute “£68.04”, and
 - (v) in entry (4) for “£37.70” substitute “£38.85”.

33. In schedule 5 (amount of alternative maximum council tax reduction)**(36)**, in the table in paragraph 1—

- (a) in entry (b)(i) for “£209.00” substitute “£224.00”, and
- (b) in entry (b)(ii)—
 - (i) for “£209.00” substitute “£224.00”, and
 - (ii) for “£273.00” substitute “£292.00”.

St Andrew’s House,
Edinburgh
8th February 2022

TOM ARTHUR
Authorised to sign by the Scottish Ministers

(36) Schedule 5 was relevantly amended by [S.S.I. 2013/287](#) and [S.S.I. 2020/25](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2021 (“the Working Age Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the Pension Age Regulations”). Regulations 3 to 26 (Part 2) amend the Working Age Regulations and regulations 28 to 33 (Part 3) amend the Pension Age Regulations.

Part 2 of the Regulations makes corrections and clarifications to the Working Age Regulations, as laid, the more significant of which include those described in the paragraphs immediately following. Those Regulations are amended so that the changes for correction and clarification will have effect on the day that those Regulations come into force. Part 2 also includes provision for uprating of figures in the Working Age Regulations.

Regulation 3 makes various amendments to regulation 4 of the Working Age Regulations, including to clarify that reference to an ‘award of universal credit’ includes any award of universal credit the value of which is zero.

Regulation 5 amends regulation 16 to insert new categories into the list of persons who are not to be treated as not being in Great Britain.

Regulation 6 amends regulation 20(3)(f) so that a period of limited capacity for work, in terms of the new-style employment and support allowance under the Employment and Support Allowance Regulations 2013, counts towards entitlement to council tax reduction in the same way as a period of limited capacity for work under the old-style equivalent.

Regulation 7 amends regulation 34, and inserts a new paragraph 34A, to expand provision as to when changes of circumstances take effect, in particular with reference to cases where the applicant has an award of universal credit.

Regulation 8 amends regulation 35 to clarify that the transitional family premium under regulation 98 and the transitional addition under the Council Tax Reduction (Scotland) Regulations 2012 is included, where appropriate, in the weekly applicable amount.

Regulations 9(b), 11, and 12 amend regulations 38, 42 and 55 to clarify that student income is unearned income.

Regulation 10 inserts a new regulation 41A, making provision as to taking account of tax credits in calculating average weekly unearned income.

Regulation 13 makes a number of amendments to regulation 57. This includes amending regulation 57(1)(r) so that child tax credits do not count as unearned income in any situation where child tax credits continue to be paid in respect of a child or young person, but there is no longer a child premium of council tax reduction in respect of the child or young person included in the applicant’s applicable amount. Regulation 57(2)(d)(iv) is amended to ensure that the amount of an award of universal credit left after application of the benefit cap is only counted as unearned income where an applicant has an award of universal credit which is less than the transitional or child element of council tax reduction to which they are entitled or, where they are entitled to both, the total of both elements.

Regulation 14 amends regulation 62 to reflect the fact that assessment periods for universal credit payments are based on calendar months, rather than periods of weeks.

Regulations 15, 16 and 18 make consequential amendments to the Working Age Regulations in connection with the introduction of adult disability payment. Regulation 15 also provides for the

omission of regulation 77(9)(m), removing an inconsistency with the other types of care provider described in paragraph (9).

Regulation 18 also amends schedule 1 to insert a new paragraph 4A. This enables an additional amount to be added to the applicable amount in certain circumstances where a child or young person in receipt of or entitled to certain disability benefits is placed with a kinship carer. Further, paragraphs 3 and 14 of schedule 1 are amended to correct an error in relation to entitlement to the disabled child premium and enhanced disability premium of council tax reduction, at working age.

Regulation 19 amends the table in paragraph 1 of schedule 2 to ensure that households with a second adult who is in receipt of universal credit and has no earned income are treated in the same way as households with second adults receiving qualifying income-related benefits and state pension credit.

Regulation 20(b)(i) amends paragraph 4(2) of schedule 3 so that the age and employment conditions for disregarding the sum of £20 in the calculation of earnings where an applicant is a member of a couple apply only where the applicant has included in their applicable amount disability premium provided for in schedule 1, not severe disability premium, work-related activity component or support component. Regulation 20(b)(ii) inserts a new paragraph (2A) so that paragraph 4 also applies where an applicant is not a member of a couple and has included in their applicable amount disability premium, severe disability premium, work-related activity component or support component under schedule 1.

Regulation 20(b)(iii) expands paragraph 4(3) of schedule 3 to provide that, where the applicant is a member of a couple and has an award of universal credit, a 'limited capability for work' element of a universal credit award gives rise to entitlement to the disregard, provided the requirements as to age and employment in head (b) of paragraph 4(3) are also met. The conditions in head (b) of paragraph 4(3) are also amended so that, for paragraph 4 to apply where the applicant is a member of a couple and has an award of universal credit, either the applicant or the applicant's partner must not have reached the qualifying age for state pension credit, while the other member of the partnership has reached that age.

Regulation 21 expands schedule 4 to provide that payment of a sports award is discounted in the calculation of capital, except to the extent that the award covers living expenses, such as food and ordinary clothing and footwear.

Regulations 23 to 26 uprate figures used to calculate the amount of council tax reduction a person is entitled to under the Working Age Regulations.

Part 3 of the Regulations amends the Pension Age Regulations.

Regulation 28 amends paragraph 8 of schedule 1 of the Pension Age Regulations to correct an error relating to entitlement to the enhanced disability premium of council tax reduction, among those who have reached the qualifying age for state pension credit.

Regulation 29 amends the table in paragraph 1 of schedule 5 to provide that households in which there is a second adult who is in receipt of universal credit and has no earned income are treated in the same way as households with second adults on qualifying income-related benefits and state pension credit.

Regulations 30 to 33 uprate figures used to calculate the amount of council tax reduction an applicant is entitled to receive under the Pension Age Regulations.