

2023 No. 113

COUNCIL TAX

**The Council Tax Reduction (Scotland) Amendment Regulations
2023**

<i>Made</i>	- - - -	<i>28th March 2023</i>
<i>Laid before the Scottish Parliament</i>		<i>30th March 2023</i>
<i>Coming into force</i>	- -	<i>15th May 2023</i>

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80, 113(1) and (2) and paragraph 1 of schedule 2 of the Local Government Finance Act 1992(a) 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 Regulations 2023 and come into force on 15 May 2023.

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

2.—(1) Schedule 4 (capital disregards) of the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(b) is amended in accordance with paragraphs (2) and (3).

(2) In paragraph 30B(c)—

- (a) the existing text becomes sub-paragraph (1),
- (b) after that sub-paragraph, insert—

“(2) Where bereavement support payment under section 30 of the Pensions Act 2014(d) is paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B)(e) of that Act) in respect of a death occurring before 9 February 2023, any amount of that payment which is—

- (a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017(f), and

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- (a) 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) and (2) 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).
 - (b) S.S.I. 2012/319, which was relevantly amended by S.S.I. 2013/142, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2017/41, S.S.I. 2017/326 and S.S.I. 2019/29.
 - (c) Paragraph 30B was inserted by S.S.I. 2017/326.
 - (d) 2014 c. 19. Section 30 has been amended by S.I. 2023/134.
 - (e) Subsection (6B) was inserted by S.I. 2023/134.
 - (f) S.I. 2017/410. Regulation 3(1) was amended by S.I. 2023/134.

(b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,
but only for a period of 52 weeks beginning with the date of receipt of the payment or 15 May 2023, whichever is the later.”.

(3) After paragraph 30K(a) insert—

“**30L.** Any payment of a widowed parent’s allowance made under section 39A(b) of the 1992 Act—

- (a) to the survivor of a cohabiting partnership (within the meaning of section 39A(7) of the 1992 Act) who is entitled to a widowed parent’s allowance for a period prior to 9 February 2023, and
- (b) in respect of any period of time during the period ending with the day before the survivor makes a claim for widowed parent’s allowance,

but only for a period of 52 weeks beginning with the date of receipt of the payment or 15 May 2023, whichever is the later.”.

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

3.—(1) Schedule 4 (capital to be disregarded) of the Council Tax Reduction (Scotland) Regulations 2021(c) is amended in accordance with paragraphs (2) and (3).

(2) In paragraph 23—

- (a) the existing text becomes sub-paragraph (1),
- (b) after that sub-paragraph, insert—

“(2) Where bereavement support payment under section 30 of the Pensions Act 2014(d) is paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B)(e) of that Act) in respect of a death occurring before 9 February 2023, any amount of that payment which is—

- (a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017(f), and
- (b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,

but only for a period of 52 weeks beginning with the date of receipt of the payment or 15 May 2023, whichever is the later.”.

(3) After paragraph 44(g) insert—

“**45.** Any payment of a widowed parent’s allowance made under section 39A(h) of the 1992 Act—

- (a) to the survivor of a cohabiting partnership (within the meaning of section 39A(7) of the 1992 Act) who is entitled to a widowed parent’s allowance for a period prior to 9 February 2023, and

(a) Paragraph 30K was inserted by S.S.I. 2022/271.
(b) Section 39A was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 (c. 30) and amended by sections 254(1) and 261(4) of, and paragraph 20 of schedule 24 and schedule 30 of the Civil Partnership Act 2004 (c. 33), section 1(3) and paragraph 3 of schedule 1 of the Child Benefit Act 2005 (c. 6), section 51 of the Welfare Reform Act 2007 (c. 5), section 31(5) and paragraph 12 of schedule 16 of the Pensions Act 2014, S.I. 2014/560, S.I. 2014/3229 and S.I. 2019/1458.
(c) S.S.I. 2021/249, which was relevantly amended by S.S.I. 2022/52 and S.S.I. 2022/271.
(d) 2014 c. 19. Section 30 has been amended by S.I. 2023/134.
(e) Subsection (6B) was inserted by S.I. 2023/134.
(f) S.I. 2017/410.
(g) Paragraph 44 was inserted by S.S.I. 2022/271.
(h) Section 39A was inserted by section 55(2) of the Welfare Reform and Pensions Act 1999 (c. 30) and amended by sections 254(1) and 261(4) of, and paragraph 20 of schedule 24 and schedule 30 of the Civil Partnership Act 2004 (c. 33), section 1(3) and paragraph 3 of schedule 1 of the Child Benefit Act 2005 (c. 6), section 51 of the Welfare Reform Act 2007 (c. 5), section 31(5) and paragraph 12 of schedule 16 of the Pensions Act 2014, S.I. 2014/560, S.I. 2014/3229 and S.I. 2019/1458.

(b) in respect of any period of time during the period ending with the day before the survivor makes a claim for widowed parent's allowance,
but only for a period of 52 weeks beginning with the date of receipt of the payment or 15 May 2023, whichever is the later.”.

St Andrew's House,
Edinburgh
28th March 2023

TOM ARTHUR
Authorised to sign by the Scottish Ministers

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the 2012 Regulations”) and the Council Tax Reduction (Scotland) Regulations 2021 (“the 2021 Regulations”) in consequence of the Bereavement Benefits (Remedial) Order 2023 (S.I. 2023/134) (“the Remedial Order”) which came into force on 9 February 2023. By virtue of the Remedial Order, entitlement to bereavement benefits is extended to survivors of cohabiting partnerships who have dependent children. Previously these payments were only available to eligible bereaved parents who were married or in a civil partnership.

Regulation 2 amends the 2012 Regulations so that certain lump sum payments of Bereavement Support Payment and Widowed Parent’s Allowance made to the survivors of cohabiting partnerships are disregarded when calculating an applicant’s capital for the purposes of entitlement to a council tax reduction. Any lump sum payment of Bereavement Support Payment at the higher rate as set out in regulation 3(1) of the Bereavement Support Regulations 2017, or lump sum payment of Widowed Parent’s Allowance, made to the surviving partner of a cohabiting relationship as a result of a death occurring before the coming into force of the Remedial Order, will be disregarded for a period of 52 weeks. This period will run from the date the payment is received or, where it is received before these Regulations come into force, from the date of the coming into force of these Regulations, namely 15 May 2023.

Regulation 3 makes similar amendments to the 2021 Regulations.

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