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SCOTTISH STATUTORY INSTRUMENTS

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**2023 No. 268**

**The Council Tax Reduction (Scotland)  
Amendment (No. 3) Regulations 2023**

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

2.—(1) The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012<sup>(1)</sup> are amended in accordance with paragraphs (2) to (6).

(2) In regulation 2(1) (interpretation)—

(a) after the definition of “the Fund” insert—

““Grenfell Tower payment” means a payment made for the purpose of providing compensation or support in respect of the fire on 14 June 2017 at Grenfell Tower;”,

(b) after the definition of “guaranteed income payment” insert—

““the Horizon System” means any version of the computer system used by the Post Office known as Horizon, Horizon Legacy, Horizon Online or HNG-X;”,

(c) after the definition of “polygamous marriage” insert—

““the Post Office” means Post Office Limited (registered number 02154540);

“Post Office compensation payment” means a payment made by the Post Office or the Secretary of State for the purpose of providing compensation or support which is—

(a) in connection with the failings of the Horizon system; or

(b) otherwise payable following the judgement in *Bates and Others v Post Office Ltd* ((No. 3) “Common Issues”)<sup>(2)</sup>;”,

(d) after the definition of “universal credit”<sup>(3)</sup> insert—

““vaccine damage payment” means a payment made under the Vaccine Damage Payments Act 1979<sup>(4)</sup>;”.

(3) In regulation 16(5)(1)(ii) (persons not entitled to council tax reduction: persons treated as not being in Great Britain), for “, in accordance with section 3ZA of that Act, does not require a right of abode” substitute “does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act”.

(4) In regulation 48(9) (non-dependant deductions)—

(a) at the end of sub-paragraph (c) omit “and”,

(b) after sub-paragraph (d) insert—

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(1) S.S.I. 2012/319, which was relevantly amended by S.S.I. 2013/287, S.S.I. 2017/41, S.S.I. 2017/326, S.S.I. 2018/69, S.S.I. 2019/325, S.S.I. 2023/38 and S.S.I. 2023/149.

(2) [2019] EWHC 606 (QB).

(3) The definition of universal credit was inserted by S.S.I. 2013/287.

(4) 1979 c. 17.

- (e) any payment or interest on a payment made under the Windrush Compensation Scheme (Expenditure) Act 2020<sup>(5)</sup>;
- (f) any redress payment made under part 4 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021<sup>(6)</sup>;
- (g) any ex gratia payment made at the discretion of the Scottish Ministers from the Advance Payment Scheme within the meaning of section 42(7) of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021;
- (h) any Grenfell Tower payment;
- (i) any Post Office compensation payment; and
- (j) any vaccine damage payment where the person—
  - (i) receives a vaccine damage payment or is a person for whose benefit a vaccine damage payment was made,
  - (ii) is the partner of a person referred to in head (i) and receives a payment by or on behalf of that person which is derived from a vaccine damage payment,
  - (iii) was the partner of a person referred to in head (i) immediately before the person’s death and receives a payment from their estate which is derived from a vaccine damage payment, or
  - (iv) in a case where a vaccine damage payment is made to the personal representative of a person who was severely disabled as a result of vaccination (“P”), was P’s partner immediately before P’s death and receives a payment from P’s estate which is derived from a vaccine damage payment”.

(5) In schedule 3 (sums to be disregarded in the calculation of income other than earnings) for paragraph 24 substitute—

“**24.** Any payment or interest on a payment made under the Windrush Compensation Scheme (Expenditure) Act 2020<sup>(7)</sup>.”

(6) In schedule 4 (capital disregards)—

(a) in paragraph 16—

(i) after sub-paragraph (1) insert—

“(1A) Any payment or interest on a payment made under the Windrush Compensation Scheme (Expenditure) Act 2020<sup>(8)</sup>,

(1B) A Grenfell Tower payment.

(1C) A Post Office compensation payment.

(1D) a vaccine damage payment where the applicant—

(a) receives a vaccine damage payment or is a person for whose benefit a vaccine damage payment was made,

(b) is the partner of a person referred to in head (a) and receives a payment by or on behalf of that person which is derived from a vaccine damage payment,

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(5) 2020 c. 8.  
 (6) 2021 asp 15.  
 (7) 2020 c. 8.  
 (8) 2020 c. 8.

- (c) was the partner of a person referred to in head (a) immediately before the person's death and receives a payment from their estate which is derived from a vaccine damage payment, or
    - (d) in a case where a vaccine damage payment is made to the personal representative of a person who was severely disabled as a result of vaccination ("P"), was P's partner immediately before P's death and receives a payment from P's estate which is derived from a vaccine damage payment.”,
  - (ii) for sub-paragraph (7) substitute—
    - “(7) In this paragraph “qualifying person” means a person—
      - (a) in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, another infected blood payment scheme, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund, or
      - (b) who has received a Grenfell Tower payment, a Post Office compensation payment, a payment or interest on a payment under the Windrush Compensation (Expenditure) Act 2020 or a vaccine damage payment in any of the circumstances described in sub-paragraph (1D).”,
- (b) omit paragraph 30F.