
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 268

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

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

3.—(1) The Council Tax Reduction (Scotland) Regulations 2021⁽¹⁾ are amended in accordance with paragraphs (2) to (5).

(2) In regulation 4(1) (interpretation)—

(a) after the definition of “full-time student” 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 “higher education” 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 “personal pension scheme” 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”)⁽²⁾,”

(d) after the definition of “universal credit” insert—

““vaccine damage payment” means a payment made under the Vaccine Damage Payments Act 1979⁽³⁾,”

(3) In regulation 16(6)(m)(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 75 (special schemes for compensation etc), after paragraph (1) insert—

“(1A) This regulation also applies where an applicant receives any of the following payments—

(a) any payment or interest on a payment made under the Windrush Compensation Scheme (Expenditure) Act 2020⁽⁴⁾,

(1) S.S.I. 2021/249, which was relevantly amended by S.S.I. 2023/38, S.S.I. 2023/113 and S.S.I. 2023/149.

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

(3) 1979 c. 17.

(4) 2020 c. 8.

- (b) any redress payment made under part 4 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021⁽⁵⁾,
 - (c) 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,
 - (d) a Grenfell Tower payment,
 - (e) a Post Office compensation payment, or
 - (f) a vaccine damage payment where the applicant—
 - (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 4 (capital to be disregarded)—
- (a) after paragraph 45⁽⁶⁾ insert—
 - “**46.**—(1) Subject to sub-paragraph (2), where the applicant satisfies the conditions in regulation 13(3) and (7) (conditions of entitlement to council tax reduction), the whole of the applicant’s capital.
 - (2) Sub-paragraph (1) does not apply where, in addition to satisfying the conditions in regulation 13(3) and (7), the applicant also satisfies the conditions in regulation 13(5) and (6).”.
 - (b) omit paragraphs 38, 41 and 42.

⁽⁵⁾ 2021 asp 15.

⁽⁶⁾ Paragraph 45 was inserted by S.S.I. 2023/113.