
SCOTTISH STATUTORY INSTRUMENTS

2023 No. 38

**The Council Tax Reduction and Council Tax (Discounts)
(Miscellaneous Amendment) (Scotland) Regulations 2023**

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

2. The Council Tax Reduction (Scotland) Regulations 2021⁽¹⁾ are amended in accordance with regulations 3 to 21.

General amendments

3. In regulation 3(1) (application), for sub-paragraph (b) substitute—

- “(b) has attained pensionable age if that person, or any partner of that person—
- (i) is a person on a qualifying income-related benefit, or
 - (ii) is a person who has an award of universal credit, except as provided for by paragraphs (2) and (3), or who has made a claim for universal credit which is yet to be determined.”.

4. In regulation 4 (interpretation), in the definition of “employment and support allowance”, omit “(removing references to an income-based allowance)”.

5. In regulation 8 (meaning of “non-dependant”)—

(a) in paragraph (2)—

(i) at the end of sub-paragraph (e), omit “or”,

(ii) for sub-paragraph (f) substitute—

“(f) a person who holds permission to enter or stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route set out in Appendix Ukraine Scheme of the Immigration Rules made under section 3(2) of the Immigration Act 1971⁽²⁾, where the person is being provided with accommodation by an Approved sponsor under the Homes for Ukraine Sponsorship Scheme, or

(g) a person who has entered the United Kingdom under one of the following schemes and is being provided with accommodation without making payment in return—

(i) the Afghan Citizens Resettlement Scheme,

(ii) the Afghan Relocations and Assistance Policy,

(iii) the Community Sponsorship Scheme,

⁽¹⁾ S.S.I. 2021/249, which was relevantly amended by S.S.I. 2022/52, S.S.I. 2022/125, S.S.I. 2022/161 and S.S.I. 2022/271.

⁽²⁾ 1971 c. 77. The rules in relation to the Homes for Ukraine Sponsorship Scheme are set out at UKR 11.1 to UKR 20.2 of Appendix Ukraine Scheme of the Immigration Rules (HC 395). “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction.

- (iv) the UK Resettlement Scheme,
- (v) the Vulnerable Children’s Resettlement Scheme,
- (vi) the Vulnerable Person’s Resettlement Scheme.”
- (b) in paragraph (3) for “, (e) and (f)” substitute “and (e) to (g)”,
- (c) after paragraph (3) insert—
 - “(4) In this regulation—
 - (a) “the Afghan Citizens Resettlement Scheme” means the scheme of that name announced by the United Kingdom Government on 18 August 2021(3),
 - (b) “the Afghan Relocations and Assistance Policy” means the support scheme for relocation of Afghan citizens to the United Kingdom launched by the United Kingdom Government on 1 April 2021(4),
 - (c) “the Community Sponsorship Scheme” means the scheme for community support for refugees launched by the United Kingdom Government in July 2016(5),
 - (d) “the UK Resettlement Scheme” means the resettlement scheme for refugees launched by the United Kingdom Government in March 2021(6),
 - (e) “the Vulnerable Children’s Resettlement Scheme” means the scheme for resettlement of refugee children and their families launched by the United Kingdom Government in 2016(7),
 - (f) “the Vulnerable Persons Resettlement Scheme” means the resettlement scheme for refugees fleeing the conflict in Syria launched by the United Kingdom Government in January 2014(8).”.

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

- (a) in sub-paragraph (f), omit from “where that leave is” to the end of that sub-paragraph,
- (b) at the end of sub-paragraph (k), omit “or”,
- (c) in sub-paragraph (l) for “(f)(iv)” substitute “(f)”,
- (d) at the end of sub-paragraph (l) insert—
 - “, or
 - (m) a person in Great Britain who was residing in Ukraine immediately before 1 January 2022, left Ukraine in connection with the Russian invasion which took place on 24 February 2022 and—
 - (i) has been granted leave in accordance with the rules referred to in sub-paragraph (f), or

(3) <https://www.gov.uk/guidance/afghan-citizens-resettlement-scheme>.

(4) <https://www.gov.uk/government/publications/afghan-relocations-and-assistance-policy/afghan-relocations-and-assistance-policy-information-and-guidance#:~:text=The%20ARAP%20was%20launched%20on,the%20online%20ARAP%20application%20form>.

(5) <https://www.gov.uk/government/news/community-sponsorship-scheme-launched-for-refugees-in-the-uk>.

(6) https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/1011824/Resettlement_Policy_Guidance_2021.pdf.

(7) <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>.

(8) <https://www.gov.uk/government/publications/uk-resettlement-schemes-factsheet-march-2021/vulnerable-persons-and-vulnerable-childrens-resettlement-schemes-factsheet-march-2021>

- (ii) has a right of abode in the United Kingdom within the meaning of section 2 of the Immigration Act 1971(9) or, in accordance with section 3ZA of that Act(10), does not require a right of abode”.
7. In regulation 20(3)(j) (persons not entitled to council tax reduction: students)—
- (a) after “in respect of whom” insert “, on account of the student’s disability by reason of deafness”,
 - (b) omit “on account of the student’s disability by reason of deafness” at the end of head (v).
8. In regulation 34A (changes of circumstances in cases involving an award of universal credit)(11)—
- (a) in paragraph (2)(b) for “claim” substitute “award”,
 - (b) in paragraphs (3) and (4) for “claim for”, in each place where it occurs, substitute “award of”.
9. In regulation 41(1) (average weekly unearned income), omit “and nothing in this paragraph authorises a relevant authority to disregard any income other than that specified in these Regulations”.
10. In regulation 42(2)(a) (calculation of income on a weekly basis (applicants with an award of universal credit)), for “Chapter” substitute “Part”.
11. In regulation 44(2) (meaning of assessment period) for “and 41 (average weekly unearned income)” substitute “, 41 (average weekly unearned income) and 41A (calculation of average weekly income from tax credits)”.
12. In regulation 47 (calculation of earned income in an assessment period), after paragraph (3) insert—
- “(4) In this regulation, “trade dispute” has the meaning given in section 244 of the Trade Union and Labour Relations (Consolidation) Act 1992(12).”.
13. In regulation 51(5) (self-employed earnings), for “paragraphs (6) to (10)” substitute “paragraphs (6) to (11)”.
14. In regulation 57 (meaning of “unearned income”)—
- (a) in paragraph (1)(b)(iii) —
 - (i) before “employment” insert “contributory”,
 - (ii) omit “(removing references to an income-based allowance)”,
 - (b) in paragraph (4) for “paragraph (1)(b)(v)” substitute “paragraph (1)(b)(vi)”.
15. In regulation 77(12) (treatment of childcare charges (applicants with no award of universal credit))—
- (a) after sub-paragraph (g) insert—
 - “(ga) adult disability payment payable on account of the other member’s incapacity has been reduced to £0 under 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(13)

(9) Section 2 was amended by section 39(2) of the British Nationality Act 1981 (c. 61) and S.I. 2019/745.

(10) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).

(11) Regulation 34A was inserted by S.S.I. 2022/52.

(12) 1992 c. 52.

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

(b) in sub-paragraph (h) for “(f) or (g)” substitute “(f), (g) or (ga)”.

16. In schedule 1 (applicable amount), in paragraph 14(1) (enhanced disability premium)—

(a) in head (d) for “or a member of the applicant’s family” substitute “or the applicant’s partner”,

(b) in head (e), at the end, omit “or”,

(c) in head (f), at the end, insert—

“, or

(g) attendance allowance is payable in respect of the applicant or the applicant’s partner”.

17. In schedule 4 (capital to be disregarded), in paragraphs 16 to 18, for “26 weeks”, in each place where it occurs, substitute “6 months”.

Uprating

18. In regulation 90 (non-dependant deductions)(**14**)—

(a) in paragraph (1)—

(i) in sub-paragraph (a) for “£13.30” substitute “£14.65”, and

(ii) in sub-paragraph (b) for “£4.45” substitute “£4.90”,

(b) in paragraph (2)—

(i) in sub-paragraph (a) for “£228.00” substitute “£241.00”,

(ii) in sub-paragraph (b) for—

(aa) “£228.00” substitute “£241.00”,

(bb) “£396.00” substitute “£418.00”, and

(cc) “£8.80” substitute “£9.70”, and

(iii) in sub-paragraph (c) for—

(aa) “£396.00” substitute “£418.00”,

(bb) “£490.00” substitute “£517.00”, and

(cc) “£11.15” substitute “£12.30.”

19. In regulation 98(2)(b) (amount of a transitional family premium)(**15**), for “£17.85” substitute “£18.53”.

20. In schedule 1 (applicable amount)(**16**)—

(a) in the table in paragraph 1 (applicable amount for the purposes of regulation 35(a)), for—

(i) “£77.00” in each place where it occurs substitute “£84.80”,

(ii) “£61.05” substitute “£67.20”, and

(iii) “£121.05” substitute “£133.30”,

(b) in paragraph 2 (applicable amount for the purposes of regulation 35(b)), for “£88.50” substitute “£97.23”,

(c) in paragraph 3 (additional amount in respect of a child or young person who is disabled where neither the applicant nor the applicant’s partner has an award of universal credit)—

(14) Regulation 90 was amended by [S.S.I. 2022/52](#).

(15) Regulation 98 was amended by [S.S.I. 2022/52](#).

(16) Schedule 1 was relevantly amended by [S.S.I. 2022/52](#) and [S.S.I. 2022/161](#).

- (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”,
- (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (d) in paragraph 4 (additional amount in respect of a child or young person who is disabled where the applicant or the applicant’s partner has an award of universal credit)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”,
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69,” and
 - (bb) “£27.44” substitute “£30.17”,
- (e) in paragraph 4B(17) (additional amount for certain kinship carers in respect of a child or young person who is disabled)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”, and
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (f) in paragraph 4C(18) (award of universal credit would include an additional amount, but for the fact that a child or young person is in receipt of short-term assistance under the Disability Assistance for Children and Young People (Scotland) Regulations 2021)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”, and
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (g) in paragraph 4D(19) (award of universal credit would include an additional amount, but for the fact that a young person is in receipt of short-term assistance under the Disability Assistance for Working Age People (Scotland) Regulations 2022)—
 - (i) in sub-paragraph (a) for “£68.04” substitute “£74.69”, and
 - (ii) in sub-paragraph (b) for—
 - (aa) “£68.04” substitute “£74.69”, and
 - (bb) “£27.44” substitute “£30.17”,
- (h) in paragraph 5(1) (carer premium) for “£38.85” substitute “£42.75”,
- (i) in the table in paragraph 17 (amounts of disability and carer premiums), in the entry—
 - (i) “Disabled child premium” for “£68.04” substitute “£74.69”,
 - (ii) “Carer premium” for “£38.85” substitute “£42.75”,
 - (iii) “Disability premium” for—
 - (aa) “£36.20” substitute “£39.85”, and
 - (bb) “£51.60” substitute “£56.80”,
 - (iv) “Severe disability premium” for—

(17) Paragraph 4B was inserted by [S.S.I. 2022/52](#).

(18) Paragraph 4C was inserted by [S.S.I. 2022/161](#).

(19) Paragraph 4D was inserted by [S.S.I. 2022/161](#).

- (aa) “£69.40” in both places where it occurs substitute “£76.40”, and
 - (bb) “£138.80” substitute “£152.80”, and
 - (v) “Enhanced disability premium” for—
 - (aa) “£27.44” substitute “£30.17”,
 - (bb) “£17.75” substitute “£19.55”, and
 - (cc) “£25.35” substitute “£27.90”,
 - (j) in paragraph 23 (amount of work-related activity component), for “£30.60” substitute “£33.70”, and
 - (k) in paragraph 24 (amount of support component), for “£40.60” substitute “£44.70”.
- 21.** In schedule 2 (amount of second adult rebate)**(20)**, 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 “£224.00” substitute “£237.00”, and
 - (b) in entry (b)(ii) for —
 - (i) “£224.00” substitute “£237.00”, and
 - (ii) “£292.00” substitute “£308.00”.