
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 35

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment Regulations 2024**

<i>Made</i>	- - - -	<i>1st February 2024</i>
<i>Laid before the Scottish Parliament</i>	- - - -	<i>5th February 2024</i>
<i>Coming into force</i>	- -	<i>1st April 2024</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(1) and all other powers enabling them to do so.

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Scotland) Amendment Regulations 2024 and come into force on 1 April 2024.

PART 2

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

2. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(2) are amended in accordance with regulations 3 to 9.

(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) 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 \(c.46\)](#).

(2) [S.S.I. 2012/319](#), which 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. 2016/253](#), [S.S.I. 2017/41](#), [S.S.I. 2018/69](#), [S.S.I. 2019/29](#), [S.S.I. 2020/25](#), [S.S.I. 2021/51](#), [S.S.I. 2022/52](#), [S.S.I. 2022/125](#), [S.S.I. 2022/108](#), [S.S.I. 2022/271](#), [S.S.I. 2023/38](#), and [S.S.I. 2023/268](#).

General amendments

3. In regulation 2(1) (interpretation)(3)—
 - (a) after the definition of “vaccine damage payment” insert—

““the Victims of Overseas Terrorism Compensation Scheme” means the scheme of that name established by the Ministry of Justice in 2012 under section 47 of the Crime and Security Act 2010(4);”.
4. In regulation 48(9) (non-dependent deductions)—
 - (a) at the end of sub-paragraph (i) omit “and”,
 - (b) at the end of sub-paragraph (j)(iv) insert—

“; and
 - (k) any payment made under the Victims of Overseas Terrorism Compensation Scheme”.
5. In schedule 4 (capital disregards)(5)—
 - (a) in paragraph 16—
 - (i) after sub-paragraph (1D) insert—

“(1E) Any payment made under the Victims of Overseas Terrorism Compensation Scheme.”,
 - (ii) for sub-paragraph (7)(b) substitute—

“(b) who has received—

 - (i) a Grenfell Tower payment;
 - (ii) a Post Office compensation payment;
 - (iii) a payment or interest on a payment under the Windrush Compensation (Expenditure) Act 2020;
 - (iv) a vaccine damage payment in any of the circumstances described in sub-paragraph (1D); or
 - (v) a payment made under the Victims of Overseas Terrorism Compensation Scheme.”.

Uprating

6. In regulation 20 (applicable amount)(6), in paragraph (e) for “£18.53” substitute “£19.15”.
7. In regulation 48 (non-dependant deductions)(7)—
 - (a) in paragraph (1)—
 - (i) in subparagraph (a) for “£14.65” substitute “£15.65”, and
 - (ii) in subparagraph (b) for “£4.90” substitute “£5.25”,
 - (b) in paragraph (2)—
 - (i) in subparagraph (a) for “£241.00” substitute “£260.00”,
 - (ii) in subparagraph (b)—

(3) Regulation 2 was relevantly amended by [S.S.I. 2023/268](#).

(4) [2010 c. 17](#).

(5) Schedule 4 was relevantly amended by [S.S.I. 2023/268](#).

(6) Regulation 20 was relevantly amended by [S.S.I. 2016/81](#), [S.S.I. 2020/25](#) and [S.S.I. 2023/38](#).

(7) Regulation 48 was relevantly amended by [S.S.I. 2013/49](#), [S.S.I. 2017/41](#) and [S.S.I. 2023/38](#).

- (aa) for “£241.00” substitute “£260.00”,
 - (bb) for “£418.00” substitute “£451.00”, and
 - (cc) for “£9.70” substitute “£10.35”, and
 - (iii) in sub-paragraph (c)—
 - (aa) for “£418.00” substitute “£451.00”,
 - (bb) for “£517.00” substitute “£558.00”, and
 - (cc) for “£12.30” substitute “£13.15”.
- 8.** In schedule 1 (applicable amount)(**8**)—
- (a) in the table in paragraph 2—
 - (i) in entry (1)(b) for “£217.00” substitute “£235.20”,
 - (ii) in entry (2)(b) for “£324.70” substitute “£352.00”,
 - (iii) in entry (4)(a) for “£324.70” substitute “£352.00”, and
 - (iv) in entry (4)(b) for “£107.70” substitute “£116.80”,
 - (b) in the table in paragraph 3, for “£97.23” in both places where it occurs substitute “£104.05”, and
 - (c) in the table in paragraph 13—
 - (i) in entries (1)(a) and (1)(b)(i) for “£76.40” substitute “£81.50”,
 - (ii) in entry (1)(b)(ii) for “£152.80” substitute “£163.00”,
 - (iii) in entry (2) for “£30.17” substitute “£32.20”,
 - (iv) in entry (3) for “£74.69” substitute “£80.01”, and
 - (v) in entry (4) for “£42.75” substitute “£45.60”.
- 9.** In schedule 5 (amount of alternative maximum council tax reduction)(**9**), in the table in paragraph 1—
- (a) in entry (b)(i) for “£237.00” substitute “£256.00”, and
 - (b) in entry (b)(ii)—
 - (i) for “£237.00” substitute “£256.00”, and
 - (ii) for “£308.00” substitute “£333.00”.

PART 3

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

10. The Council Tax Reduction (Scotland) Regulations 2021(**10**) are amended in accordance with regulations 11 to 18.

General amendments

- 11.** In regulation 4(1) (interpretation)—
- (a) after the definition of “vaccine damage payment” insert—

(8) Schedule 1 was relevantly amended by S.S.I. 2016/81, S.S.I. 2020/413, S.S.I. 2023/38 and S.S.I. 2023/258.

(9) Schedule 5 was relevantly amended by S.S.I. 2013/287, S.S.I. 2022/52 and S.S.I. 2023/38.

(10) 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, S.S.I. 2022/271, S.S.I. 2023/38, S.S.I. 2023/197 and S.S.I. 2022/268.

““the Victims of Overseas Terrorism Compensation Scheme” means the scheme of that name established by the Ministry of Justice in 2012 under section 47 of the Crime and Security Act 2010(11).”.

- 12.** In regulation 75(1A) (special schemes for compensation etc.)(12)—
- (a) at the end of sub-paragraph (e) omit “or”,
 - (b) at the end of sub-paragraph (f)(iv) insert—
 - “, or
 - (g) any payment made under the Victims of Overseas Terrorism Compensation Scheme”.
- 13.** In schedule 4 (capital to be disregarded) after paragraph 45(13) insert—
“Part 6

Second Adult Rebate”

Uprating

- 14.** In regulation 42(4) (calculation of income on a weekly basis (applicants with an award of universal credit))(14)—
- (a) in sub-paragraph (a) for “£258.00” substitute “£275.00”, and
 - (b) in sub-paragraph (b) for “£442.00” substitute “£471.00”.
- 15.** In regulation 90 (non-dependent deductions)(15)—
- (a) in paragraph (1)—
 - (i) in sub-paragraph (a) for “£14.65” substitute “£15.65”, and
 - (ii) in sub-paragraph (b) for “£4.90” substitute “£5.25”,
 - (b) in paragraph (2)—
 - (i) in sub-paragraph (a) for “£241.00” substitute “£260.00”,
 - (ii) in sub-paragraph (b)—
 - (aa) for “£241.00” substitute “£260.00”,
 - (bb) for “£418.00” substitute “£451.00”, and
 - (cc) for “£9.70” substitute “£10.35”, and
 - (iii) in sub-paragraph (c)—
 - (aa) for “£418.00” substitute “£451.00”,
 - (bb) for “£517.00” substitute “£558.00”, and
 - (cc) for “£12.30” substitute “£13.15”.
- 16.** In regulation 98(2)(b)(amount of a transitional family premium)(16), for “£18.53” substitute “£19.15”.
- 17.** In schedule 1 (applicable amount)(17)—

(11) 2010 c. 17.

(12) Paragraph (1A) was inserted by S.S.I. 2023/268.

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

(14) Regulation 42 was relevantly amended by S.S.I. 2023/197.

(15) Regulation 90 was relevantly amended by S.S.I. 2023/38.

(16) Regulation 98 was relevantly amended by S.S.I. 2023/38.

(17) Schedule 1 was relevantly amended by S.S.I. 2022/52, S.S.I. 2022/161, S.S.I. 2023/38 and S.S.I. 2023/258.

- (a) in the table in paragraph 1—
 - (i) for “£67.20” substitute “£71.70”,
 - (ii) for “£84.80” in each place where it occurs substitute “£90.50”, and
 - (iii) for “£133.30 substitute “£142.25”,
- (b) in paragraph 2, for “£97.23” substitute “£104.05”,
- (c) in paragraph 3—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
- (d) in paragraph 4—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
- (e) in paragraph 4B**(18)**—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
- (f) in paragraph 4C**(19)**—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
- (g) in paragraph 4D**(20)**—
 - (i) in sub-paragraph (a) for “£74.69” substitute “£80.01”, and
 - (ii) in sub-paragraph (b)—
 - (aa) for “£74.69” substitute “£80.01”, and
 - (bb) for “£30.17” substitute “£32.20”,
- (h) in paragraph 5(1), for “£42.75” substitute “£45.60”,
- (i) in the table in paragraph 17, in the entry—
 - (i) “Disabled child premium” for “74.69” substitute “£80.01”,
 - (ii) “Carer premium” for “£42.75” substitute “£45.60”,
 - (iii) “Disability premium”—
 - (aa) for “£39.85” substitute “£42.50”, and
 - (bb) for “£56.80” substitute “£60.60”,

(18) Paragraph 4B was inserted by [S.S.I. 2022/52](#) and relevantly amended by [S.S.I. 2022/161](#) and [S.S.I. 2023/38](#).

(19) Paragraph 4C was inserted by [S.S.I. 2022/161](#) and relevantly amended by [S.S.I. 2022/271](#) and [S.S.I. 2023/38](#).

(20) Paragraph 4D was inserted by [S.S.I. 2022/161](#) and relevantly amended by [S.S.I. 2022/271](#) and [S.S.I. 2023/38](#).

- (iv) “Severe disability premium”—
 - (aa) for “£76.40” in both places where it occurs substitute “£81.50”, and
 - (bb) for “£152.80” substitute “£163.00”,
- (v) “Enhanced disability premium”—
 - (aa) for “£30.17” substitute “£32.20”,
 - (bb) for “£19.55” substitute “£20.85”, and
 - (cc) for “£27.90” substitute “£29.75”,
- (j) in paragraph 23, for “£33.70” substitute “£35.95”, and
- (k) in paragraph 24, for “£44.70” substitute “£47.70”.

18. In schedule 2 (amount of second adult rebate)(**21**), in the table in paragraph 1—

- (a) in entry (b)(i) for “£237.00” substitute “£256.00”, and
- (b) in entry (b)(ii)—
 - (i) for “£237.00” substitute “£256.00”, and
 - (ii) for “£308.00” substitute “£333.00”.

St Andrew’s House,
Edinburgh
1st February 2024

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”).

Part 2 of the Regulations provides for a new disregard within the 2012 Regulations and includes provision for uprating of figures in those Regulations.

Regulation 4 provides for the disregard in calculating the income of a non-dependent adult who lives with a council tax reduction applicant, for the purposes of calculating how entitlement to council tax reduction is affected by the presence of the non-dependent adult. Regulation 5 provides for the disregard of any payment made under the Victims of Overseas Terrorism Compensation Scheme in calculating an applicant’s capital for the purpose of entitlement to council tax reduction. Regulation 3 inserts the appropriate definition into the interpretation provision in regulation 2 of the 2012 Regulations in light of these changes.

Regulations 6 to 9 uprate figures used to calculate entitlement to council tax reduction in the 2012 Regulations.

Part 3 of the Regulations provides for a new disregard within the 2021 Regulations and includes provision for uprating of figures in those Regulations. It also makes a further minor amendment to the 2021 Regulations to add a heading.

Regulation 12 amends regulation 75 to provide for the disregard of any payment made under the Victims of Overseas Terrorism Compensation Scheme when calculating an applicant’s capital for the purposes of entitlement to council tax reduction under the 2021 Regulations. Regulation 11 inserts the appropriate definition of the Victims of Overseas Terrorism Compensation Scheme into the interpretation provision in regulation 4 of the 2021 Regulations in light of the changes made by regulation 12.

Regulation 13 inserts a new Part heading before paragraph 46 in schedule 4 of the Regulations. Prior to this amendment, paragraph 46 formed part of Part 5 of schedule 4, which bears the heading “Payments”, but paragraph 46 does not concern a payment. This amendment is to clarify that the disregard in paragraph 46 is not a payment but concerns the capital of applicants for the second adult rebate.

Regulations 14 to 18 uprate figures used to calculate entitlement to council tax reduction in the 2021 Regulations.