
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 35

**The Council Tax Reduction (Scotland)
Amendment Regulations 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⁽¹⁾ are amended in accordance with regulations 3 to 9.

General amendments

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

(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⁽³⁾”.

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)⁽⁴⁾—

(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;

(1) 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.

(2) Regulation 2 was relevantly amended by S.S.I. 2023/268.

(3) 2010 c. 17.

(4) Schedule 4 was relevantly amended by S.S.I. 2023/268.

- (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)(5), in paragraph (e) for “£18.53” substitute “ £19.15”.
7. In regulation 48 (non-dependant deductions)(6)—
 - (a) in paragraph (1)—
 - (i) in subparagraph (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”.
8. In schedule 1 (applicable amount)(7)—
 - (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”.

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

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

(7) 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. In schedule 5 (amount of alternative maximum council tax reduction)(8), 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”.

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