
SCOTTISH STATUTORY INSTRUMENTS

2017 No. 326

COUNCIL TAX

**The Council Tax Reduction (Scotland)
Amendment (No. 2) Regulations 2017**

Made - - - - 4th October 2017
*Laid before the Scottish
Parliament* - - - - 6th October 2017
Coming into force - - 20th November 2017

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 80 and 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 (No. 2) Regulations 2017 and come into force on 20th November 2017.

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2012

2. The Council Tax Reduction (Scotland) Regulations 2012(2) are amended in accordance with regulations 3 to 8.

(1) [1992 c.14](#); section 80 was 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 section 113(1) 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. 2012/303](#); relevant amending instruments are [S.S.I. 2013/142](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

Emergency Funds

3. In regulation 2 (interpretation)(3), in paragraph (1)—

(a) after the definition of “the London Bombings Relief Charitable Fund” insert—

““the London Emergencies Trust” means the company of that name (number 09928465) incorporated on 23rd December 2015 and registered charity of that name (number 1172307) established on 28th March 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims of emergency incidents occurring in Greater London;” and

(b) after the definition of “water charges” insert—

““the We Love Manchester Emergency Fund” means the registered charity of that name (number 1173260) established on 30th May 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the bombing at Manchester Arena on 22nd May 2017;”.

4. For “or the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund” in each of the following provisions:—

- (a) in regulation 2 (interpretation)(4), in the definition of “qualifying person”;
- (b) regulation 41(4)(a) (payments that are not notional income)(5);
- (c) regulation 45(6) (payments that are not to be treated as capital)(6);
- (d) regulation 48(4)(a) (payments that are not notional capital)(7);
- (e) regulation 67(9)(b) (payments to be disregarded for non-dependant deductions)(8);
- (f) regulation 86(3)(a)(ii) (payments that need not be evidenced)(9);
- (g) paragraph 41(1) of schedule 4 (payments to be disregarded in the calculation of income other than earnings)(10); and
- (h) paragraphs 29(1)(11) and 38(12) of Schedule 5 (payments to be disregarded in calculating capital).

5. In paragraph 2(b) of schedule 2 (payments to be disregarded in determining income)(13) for “or the London Bombing Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund”.

6. For “and the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust and the We Love Manchester Emergency Fund” in each of the following provisions:—

- (a) paragraph 41(7) of schedule 4 (payments to be disregarded in the calculation of income other than earnings)(14); and

(3) There are amendments to regulation 2 that are not relevant to these Regulations.
(4) There are amendments to regulation 2 that are not relevant to these Regulations.
(5) Regulation 41(4)(a) is amended by S.S.I. 2016/81 and S.S.I. 2017/41.
(6) Regulation 45(6) is amended by S.S.I. 2016/81 and S.S.I. 2017/41.
(7) Regulation 48(4)(a) is amended by S.S.I. 2016/81 and S.S.I. 2017/41.
(8) Regulation 67(b) is amended by S.S.I. 2016/81 and S.S.I. 2017/41.
(9) Regulation 86(3)(a)(ii) is amended by S.S.I. 2017/41.
(10) Paragraph 41(1) of schedule 4 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.
(11) Paragraph 29(1) of schedule 5 is amended by S.S.I. 2016/81.
(12) Paragraph 38 of schedule 5 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.
(13) Paragraph 2(b) of schedule 2 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.
(14) Paragraph 41(7) of schedule 4 is amended by S.S.I. 2016/81 and S.S.I. 2017/41.

- (b) paragraph 29(7) of schedule 5 (payments to be disregarded in calculating capital)(15).

Bereavement support payment

7. In schedule 4 (payments to be disregarded in the calculation of income other than earnings)—
- (a) after paragraph 20 insert—
- “20A. Any payment of bereavement support payment under section 30 of the Pensions Act 2014 (bereavement support payment)(16) except any such payment which is disregarded as capital under paragraph 11(1)(g) or 65 of schedule 5.”; and
- (b) in paragraph 40 for “and paragraph 20 (widowed mother’s allowance and widowed parent’s allowance)” substitute “; paragraph 20 (widowed mother’s allowance and widowed parent’s allowance) and paragraph 20A (bereavement support payment)”.
8. In schedule 5 (payments to be disregarded in calculating capital)—
- (a) in paragraph 11(1)—
- (i) omit “or” where it occurs after head (e); and
- (ii) after head (f) insert—
- “; or
- (g) bereavement support payment under section 30 of the Pensions Act 2014”; and
- (b) after paragraph 64 insert—
- “65. Any bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017 (rate of bereavement support payment)(17), but only for a period of 52 weeks from the date of receipt of the payment.”.

PART 3

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

9. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(18) are amended in accordance with regulations 10 to 16.

Emergency funds

10. In regulation 2 (interpretation)(19)—
- (a) after the definition of “the London Bombings Relief Charitable Fund” insert—
- ““the London Emergencies Trust” means the company of that name (number 09928465) incorporated on 23rd December 2015 and registered charity of that name (number 1172307) established on 28th March 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims of emergency incidents occurring in Greater London;”; and

(15) Paragraph 29(7) of schedule 5 is amended by S.S.I 2016/81.

(16) 2014 c.19.

(17) S.I. 2017/410.

(18) S.S.I. 2012/319; relevantly amended by S.S.I. 2013/49, S.S.I. 2016/81 and S.S.I. 2017/41.

(19) There are amendments to regulation 2 that are not relevant to these Regulations.

(b) after the definition of “war widower’s pension” insert—

““the We Love Manchester Emergency Fund” means the registered charity of that name (number 1173260) established on 30th May 2017 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the bombing at Manchester Arena on 22nd May 2017;”.

11. For “or the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund” in each of—

- (a) regulation 48(9)(b) (payments to be disregarded for non-dependant deductions)(**20**);
- (b) regulation 66(3)(a) (payments that need not be evidenced)(**21**);
- (c) paragraph 16(1)(a) and (7) of schedule 4 (capital disregards)(**22**); and
- (d) paragraph 2(b) of schedule 5 (payments to be disregarded in calculating income for the purpose of regulation 56)(**23**).

12. In paragraph 16(8) of schedule 4 (capital disregards)(**24**), for “and the London Bombings Relief Charitable Fund” substitute “, the London Bombings Relief Charitable Fund, the London Emergencies Trust and the We Love Manchester Emergency Fund”.

Bereavement support payment

13. In regulation 27(1)(j) (meaning of “income”) after head (xv) insert—

“(xva) bereavement support payment under section 30 of the Pensions Act 2014;”.

14. In schedule 4 (capital disregards)—

(a) in paragraph 21(2) after head (a) insert—

“(aa) bereavement support payment under section 30 of the Pensions Act 2014;”
and

(b) after paragraph 30A insert—

“**30B.** Any payment of bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017 (rate of bereavement support payment), but only for a period of 52 weeks from the date of receipt of the payment.”.

Amendments relating to changes in employment and support allowance

15. In regulation 2 (interpretation), in paragraph (1)—

(a) in the definition of “main phase employment and support allowance” after “Welfare Reform Act 2007” insert “or the applicant is a member of the work-related activity group”;
and

(b) after the definition of “member of a couple” insert—

““member of the work-related activity group” means a person who has or is treated as having limited capability for work under either—

(20) Regulation 48(9)(b) is amended by [S.S.I. 2013/49](#), [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(21) Regulation 66(3)(a) is amended by [S.S.I. 2017/41](#).

(22) Paragraph 16(1)(a) and (7) of schedule 4 is amended by [S.S.I. 2017/41](#).

(23) Paragraph 2(b) of schedule 5 is amended by [S.S.I. 2016/81](#) and [S.S.I. 2017/41](#).

(24) Paragraph 16(8) of schedule 4 is amended by [S.S.I. 2017/41](#).

- (a) Part 5 of the Employment and Support Allowance Regulations 2008 other than by virtue of regulation 30 of those Regulations; or
- (b) Part 4 of the Employment and Support Allowance Regulations 2013 other than by virtue of regulation 26 of those Regulations;”.

16. In schedule 2 (sums to be disregarded in the calculation of earnings), in paragraph 5(1)(d)(ii) omit “or the work-related activity component”.

St Andrew’s House,Edinburgh
4th October 2017

DEREK MACKAY
A member of the Scottish Government

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2012 (“the CTR Regulations”) and the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 (“the SPC Regulations”) in the following respects.

Emergency Funds

Regulations 3 to 6 amend the CTR Regulations and regulations 10 to 12 amend the SPC Regulations so as to provide that payments from the London Emergencies Trust (registered charity number 1172307 and company number 09928465) and the We Love Manchester Emergency Fund (registered charity number 1173260) are not to be taken into account in the calculation of income or capital for the purposes of the CTR Regulations or the SPC Regulations.

Bereavement Support Payments

A new bereavement support payment was created by the Pensions Act 2014 (c.19) for people whose spouse or civil partner died on or after the 6th April 2017. Bereavement support payment replaced the existing social security benefits for the bereaved (bereavement allowance, widowed parent’s allowance and bereavement payment).

Regulations 7 and 13 amend the CTR Regulations and the SPC Regulations so as to provide that bereavement support payment will be ignored when calculating an applicant’s income. Regulations 8 and 14 also amend the CTR Regulations and the SPC Regulations so as to provide that any initial lump sum amount of bereavement support payment and any payment of arrears will be ignored for a period of 12 months from date of receipt of the payment when calculating an applicant’s capital.

Employment and Support Allowance

Regulations 15 and 16 make amendments to the SPC Regulations to ensure that those persons who are members of the work related activity group and are no longer entitled to work related activity component in terms of the Employment and Support Allowance Regulations 2008 or 2013, will still be treated in the existing way for the purpose of income and the calculation of earnings.