SCOTTISH STATUTORY INSTRUMENTS

2025 No. 112

COUNCIL TAX

The Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 2) Regulations 2025

Made - - - -	*22nd April 2025*
Laid before the Scottish Parliament	*24th April 2025*
Coming into force - -	*3rd June 2025*

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(**a**) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 2) Regulations 2025 and come into force on 3 June 2025.

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

2.—(1) The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(**b**) are amended in accordance with paragraphs (2) to (6).

(2) In regulation 2(1) (interpretation), after the definition of "invalid carriage or other vehicle" insert—

> ""LGBT Financial Recognition Scheme" means the scheme under which payments are made to persons who served under, and were impacted by, the ban on lesbian, gay, bisexual and transgender personnel in the armed forces of the Crown from 1967 to 2000;".

(3) In regulation 48(9) (non-dependant deductions)—

(a) at the end of sub-paragraph (l) omit "and",

(b) at the end of sub-paragraph (m) insert—

"; and

(n) any payment made under or by the LGBT Financial Recognition Scheme".

(**a**) 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).

(**b**) S.S.I. 2012/319, which was relevantly amended by S.S.I. 2013/49, S.S.I. 2013/287, S.S.I. 2016/81, S.S.I. 2017/41, S.S.I. 2017/326, S.S.I. 2021/249, S.S.I. 2023/38, S.S.I. 2023/149, S.S.I. 2023/268, S.S.I. 2024/35 and S.S.I. 2024/310.

(4) In regulation 66(3) (evidence and information)—

(a) in sub-paragraph (c)—

(i) for "48(9)(b) to (m)" substitute "48(9)(b) to (n)",

(ii) for "2(b) to (l) of schedule 5" substitute "2(b) to (n) of schedule 5",

(b) omit sub-paragraphs (d) and (e).

(5) In paragraph 16 of schedule 4 (capital disregards)—

(a) after sub-paragraph (1G)(**a**) insert—

"(1H) Any payment made under or by the LGBT Financial Recognition Scheme. ",

(b) in sub-paragraph (7)(b)—

(i) at the end of sub-head (iv) omit "or",

(ii) at the end of sub-head (v) insert—

"; or

(vi) a payment made under or by the LGBT Financial Recognition Scheme ".

(6) In paragraph 2 of schedule 5 (amount of alternative maximum council tax reduction)—

(a) at the end of sub-paragraph (k) omit "and",

(b) at the end of sub-paragraph (l) insert—

";

(m) any payment made under or by the LGBT Financial Recognition Scheme; and

(n) any payment made under or by the Thalidomide Trust".

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

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

(2) In regulation 4(1) (interpretation), after the definition of "Jobseeker's Allowance Regulations" insert—

""LGBT Financial Recognition Scheme" means the scheme under which payments are made to persons who served under, and were impacted by, the ban on lesbian, gay, bisexual and transgender personnel in the armed forces of the Crown from 1967 to 2000;".

(3) In regulation 75(1A) (special schemes for compensation etc.)(**c**)—

(a) at the end of sub-paragraph (h) omit ", or",

(b) at the end of sub-paragraph (i) insert—

", or

(j) any payment made under or by the LGBT Financial Recognition Scheme".

(**a**) Sub-paragraph (1G) was inserted by S.S.I. 2024/310.
(**b**) S.S.I. 2012/249, which was relevantly amended by S.S.I. 2023/268, S.S.I. 2024/35 and S.S.I. 2024/310.
(**c**) Paragrah (1A) was inserted by S.S.I. 2023/268 and amended by S.S.I. 2024/35 and S.S.I. 2024/310.

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
22nd April 2025

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").

Regulation 2 provides for a new disregard within the 2012 Regulations in relation to payments made under or by the LGBT Financial Recognition Scheme for veterans who were impacted by the ban on LGBT personnel in HM Armed Forces ("LGBT Financial Recognition Scheme payments").

Regulation 2(2) inserts a definition of "LGBT Financial Recognition Scheme" into the interpretation provision in regulation 2 of the 2012 Regulations.

Regulation 2(3) provides for the disregard of LGBT Financial Recognition Scheme payments in calculating the gross income of a non-dependant adult who lives with a council tax reduction applicant. The calculation of non-dependant adult income is for the purpose of determining how entitlement to council tax reduction is affected by the presence of the non-dependant adult.

Regulation 2(4) inserts LGBT Financial Recognition Scheme payments into the list of payments in regulation 66, evidence relating to which does not need to be provided for the purposes of determining that person's entitlement to, or continuing entitlement to, council tax reduction. Sub-paragraphs (d) and (e) are omitted to remove unnecessary duplication in regulation 66(3).

Regulation 2(5) provides for the disregard of LGBT Financial Recognition Scheme payments when working out a person's capital for the purposes of establishing entitlement to a council tax reduction.

Regulation 2(6) updates the list of payments in paragraph 2 of schedule 5 to be disregarded in calculating the gross income of a second adult who lives with a council tax reduction applicant. It provides for the disregard of payments made under or by the Thalidomide Trust in addition to LGBT Financial Recognition Scheme payments.

Regulation 3 amends the 2021 Regulations to make equivalent changes to those made to the 2012 Regulations.

Regulation 3(2) inserts a definition of "LGBT Financial Recognition Scheme" into the interpretation provision in regulation 4 of the 2021 Regulations.

Regulation 3(3) amends regulation 75 of the 2021 Regulations to provide for the disregard of LGBT Financial Recognition Scheme payments when calculating an applicant's capital for the purposes of entitlement to council tax reduction.

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Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, the King's Printer for Scotland.

ISBN 978-0-11-106270-8

£5.78

http://www.legislation.gov.uk/id/ssi/2025/112

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