SCOTTISH STATUTORY INSTRUMENTS

2025 No. 275

COUNCIL TAX

The Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 5) Regulations 2025

Made - - - -	*24th September 2025*
Laid before the Scottish Parliament	*26th September 2025*
Coming into force - -	*10th November 2025*

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(**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. 5) Regulations 2025 and come into force on 10 November 2025.

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

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

(2) In regulation 57(2)(d) (meaning of "unearned income")—

(a) in head (i)(aa), omit "and the transitional element awarded in accordance with regulation 52 of the Universal Credit (Transitional Provisions) Regulations 2014 ("the transitional element")",

(b) omit heads (ii) and (iii),

(c) for head (iv)(**c**) substitute—

(**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. 2021/249, which was relevantly amended by S.S.I. 2022/52.

(**c**) A new version of head (iv) was previously substituted by S.S.I. 2022/52.

"(iv) where the award includes a child element but the award is reduced under Part 7 of the 2013 Regulations (benefit cap)(**a**) to a level less than the value of the child element, the amount of the award after the reduction has been made.".

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
24th September 2025

(**a**) Part 7 was amended by S.I. 2013/630, S.I. 2016/909, S.I. 2017/138, S.I. 2020/611, S.I. 2021/786, S.I. 2021/1188, S.I. 2022/177, S.I. 2023/335, S.I. 2023/1218, S.I. 2024/919 and S.I. 2025/227.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction (Scotland) Regulations 2021 ("the 2021 Regulations").

Regulation 2(2) amends the definition of "relevant universal credit payment" in regulation 57 of the 2021 Regulations so that no transitional element included in an award of universal credit is counted towards the unearned income of a person in calculating their entitlement to council tax reduction. The transitional element of universal credit is an additional amount designed to offset financial detriment as a result of the transition from another low income benefit (known as a legacy benefit) to universal credit. Rather than simply make the change needed to remove the reference to the transitional element in regulation 57(2)(d)(iii), regulation 2(2)(b) removes the whole of regulation 57(2)(d)(iii), which has been identified as being an unnecessary provision.

© Crown copyright 2025

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.

£6.40

http://www.legislation.gov.uk/id/ssi/2025/275

ISBN 978-0-11-106376-7

