SCOTTISH STATUTORY INSTRUMENTS

2025 No. 24

COUNCIL TAX

The Council Tax Reduction (Miscellaneous Amendment) (Scotland) Regulations 2025

Made - - - -	*30th January 2025*
Laid before the Scottish Parliament	*3rd February 2025*
Coming into force - -	*1st April 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.

PART 1

General

Citation and commencement

1. These Regulations may be cited as the Council Tax Reduction (Miscellaneous Amendment) (Scotland) Regulations 2025 and come into force on 1 April 2025.

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(**b**) are amended in accordance with regulations 3 to 6.

3. In regulation 20(e) (applicable amount)(**c**), for "£19.15" substitute " £19.48".

4. In regulation 48 (non-dependant deductions)(**d**)—

(a) in paragraph (1)—

(**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. 2013/142, 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, S.S.I. 2023/ 268, and S.S.I. 2024/35.

(**c**) Regulation 20 was relevantly amended by S.S.I. 2016/81, S.S.I. 2020/25, S.S.I. 2023/38 and S.S.I. 2024/35.

(**d**) Regulation 48 was relevantly amended by S.S.I. 2013/49, S.S.I. 2017/4, S.S.I. 2023/38 and S.S.I. 2024/35.

(i) in subparagraph (a) for "£15.65" substitute "£15.95", and

(ii) in sub-paragraph (b) for "£5.25" substitute "£5.35",

(b) in paragraph (2)—

(i) in sub-paragraph (a) for "£260.00" substitute "£273.00",

(ii) in sub-paragraph (b)—

(aa) for "£260.00" substitute "£273.00",

(bb) for "£451.00" substitute "£474.00", and

(cc) for "£10.35" substitute "£10.55", and

(iii) in sub-paragraph (c)—

(aa) for "£451.00" substitute "£474.00",

(bb) for "£558.00" substitute "£586.00", and

(cc) for "£13.15" substitute "£13.40".

5. In schedule 1 (applicable amount)(**a**)—

(a) in the table in paragraph 2—

(i) in entry (1)(b) for "£235.20" substitute "£244.40",

(ii) in entry (2)(b) for "£352.00" substitute "£366.00",

(iii) in entry (4)(a) for "£352.00" substitute "£366.00", and

(iv) in entry (4)(b) for "£116.80" substitute "£121.60",

(b) in the table in paragraph 3, for "£104.05" in both places where it occurs substitute "£105.85",

(c) in the table in paragraph 13—

(i) in entries (1)(a) and (1)(b)(i) for "£81.50" substitute "£82.90",

(ii) in entry (1)(b)(ii) for "£163.00" substitute "£165.80",

(iii) in entry (2) for "£32.20" substitute "£32.75",

(iv) in entry (3) for "£80.01" substitute "£81.37", and

(v) in entry (4) for "£45.60" substitute "£46.40".

6. In schedule 5 (amount of alternative maximum council tax reduction)(**b**), in the table in paragraph 1—

(a) in entry (b)(i) for "£256.00" substitute "£269.00", and

(b) in entry (b)(ii)—

(i) for "£256.00" substitute "£269.00", and

(ii) for "£333.00" substitute "£365.00".

PART 3

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

7. The Council Tax Reduction (Scotland) Regulations 2021(**c**) are amended in accordance with regulations 8 to 17.

(**a**) Schedule 1 was relevantly amended by S.S.I. 2016/81, S.S.I. 2020/413, S.S.I. 2023/38, S.S.I. 2023/258 and S.S.I. 2024/35.

(**b**) Schedule 5 was relevantly amended by S.S.I. 2013/287, S.S.I. 2022/52, S.S.I. 2023/38 and S.S.I. 2024/35.

(**c**) 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, S.S.I. 2023/268 and S.S.I. 2024/35.

General amendments

8. In regulation 4 (interpretation), for the definition of "award of universal credit" substitute—

""award of universal credit" means an award of universal credit made under Part 1 of the 2012 Act,",

9. After regulation 10 (remunerative work) insert—

"**Award of Universal Credit**

10A. For the purposes of these Regulations an award of universal credit includes—

(a) an award the amount of which is reduced to zero, as a result of a failure by a claimant which is sanctionable under section 26 (higher-level sanctions) or section 27 (other sanctions) of the 2012 Act, and

(b) an award to which entitlement has ceased in terms of regulation 32A(1)(b) of the Universal Credit, Personal Independence Payment, Jobseeker's Allowance and Employment and Support Allowance (Claims and Payments) Regulations 2013**(a)** (reclaims of universal credit after nil award due to earnings), but in relation to which the Secretary of State treats the claimant as making a claim under regulation 32A(2) of those Regulations.".

10. In regulation 34A (changes of circumstances in cases involving an award of universal credit)(**b**)—

(a) in paragraph (2) for "(3) to (11)" substitute "(3) to (12)",

(b) after paragraph (11) insert—

"(12) Where the change is that the condition in section 5(1)(b) or (2)(b) of the 2012 Act (condition that the claimant's income, or joint claimants' combined income, is such that the amount payable would not be less than the prescribed minimum) is not met, but the Secretary of State treats the claimant as making a claim under regulation 32A(2) of the Universal Credit, Personal Independence Payment, Jobseeker's Allowance and Employment and Support Allowance (Claims and Payments) Regulations 2013(**c**) (reclaims of universal credit after nil awards due to earnings), the change is disregarded for as long as the Secretary of State treats the claimant as such.".

11. In regulation 65 (notional unearned income), for paragraph (2) substitute—

"(2) Paragraph (1) does not apply—

(a) to the benefits listed in regulation 57(1)(b), or

(b) where regulation 60B(1) of the Universal Credit (Transitional Provisions) Regulations 2014 (deferral of retirement pension income)(**d**) applies.".

12. In paragraph 4D(b) of schedule 1 (applicable amount)(**e**) for "the care component of adult disability payment" substitute "the daily living component of adult disability payment".

Uprating

13. In regulation 42(4) (calculation of weekly income (applicants with an award of universal credit))—

(a) in sub-paragraph (a) for "£275.00" substitute "£280.00", and

(b) in sub-paragraph (b) for "£471.00" substitute "£479.00".

(**a**) S.I. 2013/380. Regulation 32A was inserted by S.I. 2020/522.
(**b**) Regulation 34A was inserted by S.S.I. 2022/52.
(**c**) S.I. 2013/380. Regulation 32A was inserted by S.I. 2020/522.
(**d**) S.I. 2014/1230. Regulation 60B was inserted by S.I. 2024/611.
(**e**) Paragraph 4D was inserted by S.S.I. 2022/52.

14. In regulation 90 (non-dependant deductions)(**a**)—

(a) in paragraph (1)—

(i) in sub-paragraph (a) for "£15.65" substitute "£15.95", and

(ii) in sub-paragraph (b) for "£5.25" substitute "£5.35",

(b) in paragraph (2)—

(i) in sub-paragraph (a) for "£260.00" substitute "£273.00",

(ii) in sub-paragraph (b)—

(aa) for "£260.00" substitute "£273.00",

(bb) for "£451.00" substitute "£474.00", and

(cc) for "£10.35" substitute "£10.55", and

(iii) in sub-paragraph (c)—

(aa) for "£451.00" substitute "£474.00",

(bb) for "£558.00" substitute "£586.00", and

(cc) for "£13.15" substitute "£13.40".

15. In regulation 98(2)(b)(amount of a transitional family premium)(**b**), for "£19.15" substitute "£19.48".

16. In schedule 1 (applicable amount)(**c**)—

(a) in the table in paragraph 1—

(i) for "£71.70" substitute "£72.90",

(ii) for "£90.50" in each place where it occurs substitute "£92.05", and

(iii) for "£142.25" substitute "£144.65",

(b) in paragraph 2, for "£104.05" substitute "£105.85",

(c) in paragraph 3—

(i) in sub-paragraph (a) for "£80.01" substitute "£81.37", and

(ii) in sub-paragraph (b)—

(aa) for "£80.01" substitute "£81.37", and

(bb) for "£32.20" substitute "£32.75",

(d) in paragraph 4—

(i) in sub-paragraph (a) for "£80.01" substitute "£81.37", and

(ii) in sub-paragraph (b)—

(aa) for "£80.01" substitute "£81.37", and

(bb) for "£32.20" substitute "£32.75",

(e) in paragraph 4B(**d**)—

(i) in sub-paragraph (a) for "£80.01" substitute "£81.37", and

(ii) in sub-paragraph (b)—

(aa) for "£80.01 substitute "£81.37",

(bb) for "£32.20" substitute "£32.75",

(**a**) Regulation 90 was relevantly amended by S.S.I. 2023/38 and S.S.I. 2024/35.
(**b**) Regulation 98 was relevantly amended by S.S.I. 2023/38 and S.S.I. 2024/35.
(**c**) Schedule 1 was relevantly amended by S.S.I. 2022/52, S.S.I. 2022/161, S.S.I. 2023/38, S.S.I. 2023/258 and S.S.I. 2024/35.
(**d**) Paragraph 4B was inserted by S.S.I. 2022/52 and relevantly amended by S.S.I. 2022/161, S.S.I. 2023/38 and S.S.I. 2024/35.

(f) in paragraph 4C(**a**)—

(i) in sub-paragraph (a) for "£80.01" substitute "£81.37", and

(ii) in sub-paragraph (b)—

(aa) for "£80.01" substitute "£81.37", and

(bb) for "£32.20" substitute "£32.75",

(g) in paragraph 4D(**b**)—

(i) in sub-paragraph (a) for "£80.01" substitute "£81.37", and

(ii) in sub-paragraph (b)—

(aa) for "£80.01" substitute "£81.37", and

(bb) for "£32.20" substitute "£32.75",

(h) in paragraph 5(1), for "£45.60" substitute "£46.40",

(i) in the table in paragraph 17, in the entry—

(i) "Disabled child premium" for "80.01" substitute "£81.37",

(ii) "Carer premium" for "£45.60" substitute "£46.40",

(iii) "Disability premium"—

(aa) for "£42.50" substitute "£43.20", and

(bb) for "£60.60" substitute "£61.65",

(iv) "Severe disability premium"—

(aa) for "£81.50" in both places where it occurs substitute "£82.90", and

(bb) for "£163.00" substitute "£165.80",

(v) "Enhanced disability premium"—

(aa) for "£32.20" substitute "£32.75",

(bb) for "£20.85" substitute "£21.20", and

(cc) for "£29.75" substitute "£30.25",

(j) in paragraph 23, for "£35.95" substitute "£36.55", and

(k) in paragraph 24, for "£47.70" substitute "£48.50".

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

(a) in entry (b)(i) for "£256.00" substitute "£269.00", and

(b) in entry (b)(ii)—

(i) for "£256.00" substitute "£269.00", and

(ii) for "£333.00" substitute "£365.00".

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
30th January 2025

(**a**) Paragraph 4C was inserted by S.S.I. 2022/161 and relevantly amended by S.S.I. 2022/271, S.S.I. 2023/38 and S.S.I. 2024/35.

(**b**) Paragraph 4D was inserted by S.S.I. 2022/161 and relevantly amended by S.S.I. 2022/271, S.S.I. 2023/38 and S.S.I. 2024/35.

(**c**) Schedule 2 was relevantly amended by S.S.I. 2022/52, S.S.I. 2023/38 and S.S.I. 2024/35.

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").

Regulations 3 to 6 uprate figures used to calculate entitlement to council tax reduction in the 2012 Regulations.

Regulation 8 substitutes a new definition of an award of universal credit, and regulation 9 inserts a regulation 10A into the 2021 Regulations that addresses certain situations involving zero awards of, or temporary cessations of entitlement to, universal credit.

Regulation 9 inserts a new regulation 10A to ensure that the provisions of the 2021 Regulations applicable to Council Tax Reduction applicants who have an award of universal credit continue to apply not only where the amount of a person's award of universal credit is reduced to zero as a result of a sanction, but also in certain circumstances where the award falls within regulation 32A(1)(b) of the Universal Credit, Personal Independence Payment, Jobseeker's Allowance and Employment and Support Allowance (Claims and Payments) Regulations 2013 ("the 2013 Regulations"). This will be the case where the council tax reduction applicant's income in respect of a month is too high to receive the minimum award of universal credit (1p), but the applicant still falls within the window during which they are treated as having made a claim for universal credit on the first day of what would have been each assessment period, had the award continued, applying regulation 32A(2) of the 2013 Regulations.

Regulation 10 amends regulation 34A of the 2021 Regulations to clarify that, where regulation 34A refers to a change of circumstances in the form of the cessation of entitlement to universal credit, that does not include a cessation arising where a person's earnings in respect of a month are too high to receive a payment but they continue to be treated on the first day of what would be each assessment period as though they have made an application for universal credit. Regulation 34A is, rather, designed to cater for the scenario where notice has been given that an award of universal credit has been terminated.

Regulation 11 amends regulation 65 of the 2021 Regulations to expand the circumstances in which notional income is discounted in calculating the unearned income of a council tax reduction applicant. The change covers the situation where a council tax reduction applicant is entitled to retirement income, but has not yet claimed it, at the time when the applicant is issued with a notice of migration from tax credit to universal credit. The deferred retirement income will not be treated as notional unearned income whilst regulation 60B of the Universal Credit (Transitional Provisions) Regulations 2014 applies.

Regulation 12 corrects an error in a reference to a component of adult disability payment in paragraph 4D(b) of schedule 1 of the 2021 Regulations.

Regulations 13 to 17 of the 2021 Regulations uprate figures used to calculate entitlement to council tax reduction in the 2021 Regulations.

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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.

£8.14

http://www.legislation.gov.uk/id/ssi/2025/24

ISBN 978-0-11-106202-9

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