SCOTTISH STATUTORY INSTRUMENTS

# 2026 No. 56

# COUNCIL TAX

# The Council Tax Reduction (Miscellaneous Amendment) (Scotland) Regulations 2026

| | |
|---|---|
| *Made - - - -* | *4th February 2026* |
| *Laid before the Scottish Parliament* | *6th February 2026* |
| *Coming into force - -* | *1st April 2026* |

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 2026 and come into force on 1 April 2026.

## 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 7.

*Miscellaneous Amendments*

**3.** In regulation 16(5) (persons not entitled to council tax reduction: persons treated as not being in Great Britain)(**c**)—

(**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 was relevantly amended by S.S.I. 2023/113, S.S.I. 2025/24 and S.S.I. 2025/212.

(**c**) Regulation 16 was relevantly amended by S.S.I. 2025/212.

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

(b) after sub-paragraph (o) insert—

"(p) a person in Great Britain who—

(i) was residing in a country or territory outside of the United Kingdom,

(ii) left that country or territory when His Majesty's Government—

(aa) provided public information to advise British nationals to leave that country or territory immediately, or

(bb) arranged the evacuation of British nationals from that country or territory,

(iii) arrived in the United Kingdom in the first 26 weeks beginning on the date on which—

(aa) the public information is issued, or

(bb) the evacuation is started, and

(iv) satisfies one of the following criteria—

(aa) has leave to enter or remain in the United Kingdom under or outside the rules made under section 3(2) of the Immigration Act 1971(**a**),

(bb) has a right of abode in the United Kingdom within the meaning given in section 2 of the Immigration Act 1971(**b**), or

(cc) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act(**c**), or

(q) a person in Great Britain who, as part of a safe and legal humanitarian immigration route, has leave to enter or remain in the United Kingdom in accordance with the rules made under section 3(2) of the Immigration Act 1971 or leave on a discretionary basis outside of those rules.".

**4.** In schedule 4 (capital disregards), after paragraph 30L(**d**) insert—

**"30M.** Any payment of care leaver payment made under the Care Leaver Payment (Scotland) Regulations 2026(**e**), but only for a period of 52 weeks beginning with the date of receipt of the payment.".

*Uprating*

**5.** In regulation 48 (non-dependant deductions)(**f**)—

(a) in paragraph (1)—

(i) in sub-paragraph (a) for "£15.95" substitute "£16.55",

(ii) in sub-paragraph (b) for "£5.35" substitute "£5.55",

(b) in paragraph (2)—

(i) in sub-paragraph (a) for "£273.00" substitute "£286.00",

---

(**a**) 1971 c. 77.
(**b**) 1971 c. 77. Section 2 was amended by section 39(2) of the British Nationality Act 1981 (c. 61) and S.S.I. 2019/745.
(**c**) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).
(**d**) Paragraph 30L was inserted by S.S.I. 2023/113.
(**e**) S.S.I. 2026/XXX.
(**f**) Regulation 48 was relevantly amended by S.S.I. 2025/24.

(ii) in sub-paragraph (b)—

(aa) for "£273.00" substitute "£286.00",

(bb) for "£474.00" substitute "£497.00",

(cc) for "£10.55" substitute "£10.95",

(iii) in sub-paragraph (c)—

(aa) for "£474.00" substitute "£497.00",

(bb) for "£586.00" substitute "£614.00",

(cc) for "£13.40" substitute "£13.90".

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

(a) in the table in paragraph 2—

(i) in entry (1)(b) for "£244.40" substitute "£256.00",

(ii) in entry (2)(b) for "£366.00" substitute "£383.35",

(iii) in entry (4)(a) for "£366.00" substitute "£383.35",

(iv) in entry (4)(b) for "£121.60" substitute "£127.35",

(b) in the table in paragraph 3, for "£105.85" in both places where it occurs substitute "£109.85",

(c) in the table in paragraph 13—

(i) in entries (1)(a) and (1)(b)(i) for "£82.90" substitute "£86.05",

(ii) in entry (1)(b)(ii) for "£165.80" substitute "£172.10",

(iii) in entry (2) for "£32.75" substitute "£33.99",

(iv) in entry (3) for "£81.37" substitute "£84.46",

(v) in entry (4) for "£46.40" substitute "£48.15".

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

(a) in entry (b)(i) for "£269.00" substitute "£282.00",

(b) in entry (b)(ii)—

(i) for "£269.00" substitute "£282.00",

(ii) for "£365.00" substitute "£383.00".

# PART 3

## Amendment of the Council Tax Reduction (Scotland) Regulations 2021

**8.** The Council Tax Reduction (Scotland) Regulations 2021(**c**) are amended in accordance with regulations 9 to 15.

*Miscellaneous Amendments*

**9.** In regulation 16 (persons not entitled to council tax reduction: persons treated as not being in Great Britain)(**d**)—

(**a**) Schedule 1 was relevantly amended by S.S.I. 2025/24.
(**b**) Schedule 5 was relevantly amended by S.S.I. 2025/24.
(**c**) S.S.I. 2021/249 was relevantly amended by S.S.I. 2025/24, S.S.I. 2025/212 and S.S.I. 2025/340.
(**d**) Regulation 16 was relevantly amended by S.S.I. 2025/212.

(a) in paragraph (6) at the end of sub-paragraph (o) omit "or",

(b) after sub-paragraph (p) insert—

"(q) a person in Great Britain who—

(i) was residing in a country or territory outside of the United Kingdom,

(ii) left that country or territory when His Majesty's Government—

(aa) provided public information to advise British nationals to leave that country or territory immediately, or

(bb) arranged the evacuation of British nationals from that country or territory,

(iii) arrived in the United Kingdom in the first 26 weeks beginning on the date on which—

(aa) the public information is issued, or

(bb) the evacuation is started, and

(iv) satisfies one of the following criteria—

(aa) has leave to enter or remain in the United Kingdom under or outside the rules made under section 3(2) of the Immigration Act 1971(**a**),

(bb) has a right of abode in the United Kingdom within the meaning given in section 2 of the Immigration Act 1971(**b**), or

(cc) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act(**c**), or

(r) a person in Great Britain who, as part of a safe and legal humanitarian immigration route, has leave to enter or remain in the United Kingdom in accordance with the rules made under section 3(2) of the Immigration Act 1971 or leave on a discretionary basis outside of those rules.".

**10.** In schedule 4 (capital to be disregarded), in paragraph 24(**d**) —

(a) at the end of sub-paragraph (e) insert ",", and

(b) after sub-paragraph (e) insert —

"(f) care leaver payment given by virtue of the Care Leaver Payment (Scotland) Regulations 2026(**e**).".

*Uprating*

**11.** In regulation 42(4) (calculation of income on a weekly basis (applicants with an award of universal credit))(**f**)—

(a) in sub-paragraph (a) for "£280.00" substitute "£290.00",

(b) in sub-paragraph (b) for "£479.00" substitute "£497.00".

---

(**a**) 1971 c. 77.
(**b**) 1971 c. 77. Section 2 was amended by section 39(2) of the British Nationality Act 1981 (c. 61) and S.S.I. 2019/745.
(**c**) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).
(**d**) Paragraph 24 is relevantly amended by S.S.I. 2025/340.
(**e**) S.S.I. 2026/XXX.
(**f**) Regulation 42 was relevantly amended by S.S.I. 2025/24.

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

(a) in paragraph (1)—

(i) in sub-paragraph (a) for "£15.95" substitute "£16.55",

(ii) in sub-paragraph (b) for "£5.35" substitute "£5.55",

(b) in paragraph (2)—

(i) in sub-paragraph (a) for "£273.00" substitute "£286.00",

(ii) in sub-paragraph (b)—

(aa) for "£273.00" substitute "£286.00",

(bb) for "£474.00" substitute "£497.00",

(cc) for "£10.55" substitute "£10.95",

(iii) in sub-paragraph (c)—

(aa) for "£474.00" substitute "£497.00",

(bb) for "£586.00" substitute "£614.00",

(cc) for "£13.40" substitute "£13.90".

**13.** In regulation 98(2)(b) (transitional family premium)(**b**), for "£19.48" substitute "£20.22".

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

(a) in the table in paragraph 1—

(i) for "£72.90" substitute "£75.65",

(ii) for "£92.05" in each place where it occurs substitute "£95.55",

(iii) for "£144.65" substitute "£150.15",

(b) in paragraph 2, for "£105.85" substitute "£109.85",

(c) in paragraph 3—

(i) in sub-paragraph (a) for "£81.37" substitute "£84.46",

(ii) in sub-paragraph (b)—

(aa) for "£81.37" substitute "£84.46",

(bb) for "£32.75" substitute "£33.99",

(d) in paragraph 4—

(i) in sub-paragraph (a) for "£81.37" substitute "£84.46",

(ii) in sub-paragraph (b)—

(aa) for "£81.37" substitute "£84.46",

(bb) for "£32.75" substitute "£33.99",

(e) in paragraph 4B—

(i) in sub-paragraph (a) for "£81.37" substitute "£84.46",

(ii) in sub-paragraph (b)—

(aa) for "£81.37" substitute "£84.46",

(bb) for "£32.75" substitute "£33.99",

(f) in paragraph 4C—

(**a**) Regulation 90 was relevantly amended by S.S.I. 2025/24.
(**b**) Regulation 98 was relevantly amended by S.S.I. 2025/24.
(**c**) Schedule 1 was relevantly amended by S.S.I. 2025/24.

(i) in sub-paragraph (a) for "£81.37" substitute "£84.46",

(ii) in sub-paragraph (b)—

(aa) for "£81.37" substitute "£84.46",

(bb) for "£32.75" substitute "£33.99",

(g) in paragraph 4D—

(i) in sub-paragraph (a) for "£81.37" substitute "£84.46",

(ii) in sub-paragraph (b)—

(aa) for "£81.37" substitute "£84.46",

(bb) for "£32.75" substitute "£33.99",

(h) in paragraph 5(1), for "£46.40" substitute "£48.15",

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

(i) "Disabled child premium" for "£81.37" substitute "£84.46",

(ii) "Carer premium" for "£46.40" substitute "£48.15",

(iii) "Disability premium"—

(aa) for "£43.20" substitute "£44.85",

(bb) for "£61.65" substitute "£64.00",

(iv) "Severe disability premium"—

(aa) for "£82.90" in both places where it occurs substitute "£86.05",

(bb) for "£165.80" substitute "£172.10",

(v) "Enhanced disability premium"—

(aa) for "£32.75" substitute "£33.99",

(bb) for "£21.20" substitute "£22.00",

(cc) for "£30.25" substitute "£31.40",

(j) in paragraph 23, for "£36.55" substitute "£37.95",

(k) in paragraph 24, for "£48.50" substitute "£50.35".

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

(a) in entry (b)(i) for "£269.00" substitute "£282.00",

(b) in entry (b)(ii)—

(i) for "£269.00" substitute "£282.00",

(ii) for "£365.00" substitute "£383.00".

*SHONA ROBISON*
A member of the Scottish Government

St Andrew's House
Edinburgh
4th February 2026

(**a**) Schedule 2 was relevantly amended by S.S.I. 2025/24.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend 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 3 amends regulation 16 of the 2012 Regulations to add a new category of person who is not to be treated as "not being in Great Britain". The effect is that a person will not be excluded automatically from entitlement to a council tax reduction, despite not being habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland, where certain conditions are met. These conditions are:

(a) the person has been granted leave to enter or remain in the United Kingdom, has a right of abode in the United Kingdom, or does not require leave to enter or remain in the United Kingdom,

(b) the person left a country or territory when advised to do so immediately by His Majesty's Government public information or when evacuation of British nationals was arranged by His Majesty's Government to leave that country or territory, and

(c) the person arrived in the United Kingdom within the first 26 weeks of the start of the evacuation or issuing of the public information advising to leave that country or territory.

Regulation 4 amends schedule 4 of the 2012 Regulations to provide that payment of care leaver's payment is to be disregarded in calculating an applicant's capital for the purposes of working out entitlement to Council Tax Reduction. This applies only for a period of 52 weeks, starting with the date of receipt of payment.

Regulations 5 to 7 uprate figures used to calculate entitlement to council tax reduction in the 2012 Regulations.

Regulation 9 makes an equivalent amendment to regulation 16 of the 2021 Regulations to that made by regulation 3.

Regulation 10 makes an equivalent amendment to schedule 4 of the 2021 Regulations to that made by regulation 4.

Regulations 11 to 15 uprate figures used to calculate entitlement to council tax reduction in the 2021 Regulations.

---

© Crown Copyright 2026

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 978-0-11-106558-7

£8.90

http://www.legislation.gov.uk/id/ssi/2026/56

9 780111 065587