SCOTTISH STATUTORY INSTRUMENTS

2024 No. 310

COUNCIL TAX

The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2024

Made - - - -	*30th October 2024*
Laid before the Scottish Parliament	*1st November 2024*
Coming into force - -	*1st December 2024*

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 (Scotland) Amendment (No. 3) Regulations 2024 and come into force on 1 December 2024.

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)—

(a) omit the definitions of "the Caxton Foundation", "the Eileen Trust", "the Fund", "MFET Limited", "the Macfarlane Trust", "the Macfarlane (Special Payments) Trust", "the Macfarlane (Special Payments) (No. 2) Trust", "the Skipton Fund" and "the Trusts",

(b) for the definition of "infected blood payment scheme" substitute—

""infected blood payment scheme" means a scheme established by, or with the approval of, the Scottish Ministers, the Secretary of State, the Minister for the Cabinet Office, the Welsh Ministers or the Department of Health in Northern Ireland, or a trust established with funds provided by the Secretary of State, for making compensation, support or *ex gratia* payments to or in respect of persons who—

(a) have been infected as a result of being treated with blood, blood products or tissue,

(b) have been infected as a result of another person being treated with blood, blood products or tissue, or

(**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 and S.S.I. 2024/35.

(c) have been affected by another person being infected as described in sub-paragraph (a) or (b);".

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

(a) in sub-paragraph (b) omit "the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, another infected blood payment scheme,",

(b) at the end of sub-paragraph (j) omit "and",

(c) at the end of sub-paragraph (k) insert—

";

(l) any payment made under or by an infected blood payment scheme; and

(m) any payment made from the estate of a deceased person where—

(i) the payment derives from a payment made under or by an infected blood payment scheme, and

(ii) the payment it derives from was made to the estate of the deceased person as a result of that person having been infected through treatment with blood, blood products, or tissue, or through another person being so infected".

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

(a) in sub-paragraph (a) omit "the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, another infected blood payment scheme,",

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

(c) in sub-paragraph (c)—

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

(ii) for "2(b) or (c) of Schedule 5" substitute "2(b) to (l) of schedule 5",

(d) at the end of sub-paragraph (c) insert—

";

(d) a payment made under or by an infected blood scheme; and

(e) any payment made from the estate of a deceased person where—

(i) the payment derives from a payment made under or by an infected blood payment scheme, and

(ii) the payment it derives from was made to the estate of the deceased person as a result of that person having been infected through treatment with blood, blood products or tissue, or through another person being so infected".

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

(a) in sub-paragraph (1)(a) omit "the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, another infected blood payment scheme,",

(b) after sub-paragraph (1E)(**a**) insert—

"(1F) Any payment made under or by an infected blood payment scheme.

(1G) Any payment made from the estate of a deceased person where—

(i) the payment derives from a payment made under or by an infected blood payment scheme, and

(ii) the payment it derives from was made to the estate of the deceased person as a result of that person having been infected through treatment with blood, blood products or tissue, or through another person being so infected.",

(c) in sub-paragraphs (2) and (3), omit "who is suffering, or who suffered, from haemophilia or",

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(**a**) Sub-paragraph (1E) was inserted into paragraph 16 by S.S.I. 2024/35.

(d) in sub-paragraph (3), at the end, for "the person who is suffering from haemophilia or who is a qualifying person" substitute "the qualifying person",

(e) in sub-paragraph (4) omit "who is suffering from haemophilia or",

(f) in sub-paragraph (5) omit "who suffered from haemophilia or",

(g) in sub-paragraphs (2) to (5) after "any of the Trusts" insert "or an infected blood payment scheme",

(h) in sub-paragraph (6) after "the Trusts" insert ", an infected blood payment scheme",

(i) in sub-paragraph (7)—

(i) in head (a) for "the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, another infected blood scheme," substitute ", an infected blood payment scheme",

(j) in sub-paragraph (8) for "For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts is to be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, any other infected blood payment scheme," substitute "For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts is to be construed as meaning".

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

(a) in sub-paragraph (b) omit "the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, another infected blood payment scheme,",

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

(c) after sub-paragraph (c) insert—

"(d) any Grenfell Tower payment;

(e) any Post Office compensation payment;

(f) any payment or interest on a payment made under the Windrush Compensation (Expenditure) Act 2020;

(g) a vaccine damage payment made in any of the circumstances described in paragraph 16(1D) of schedule 4(**a**);

(h) any payment made under the Victims of Overseas Terrorism Compensation Scheme;

(i) any redress payment made under Part 4 of the Redress for Survivors (Historical Abuse in Care) (Scotland) Act 2021(**b**);

(j) any *ex gratia* payment made at the discretion of the Scottish Ministers from the Advance Payment Scheme within the meaning of section 42(7) of the Redress for Survivors (Historical Abuse in Care) (Scotland) Act 2021;

(k) any payment made under or by an infected blood payment scheme; and

(l) any payment made from the estate of a deceased person where—

(i) the payment derives from a payment made under or by an infected blood payment scheme, and

(ii) the payment it derives from was made to the estate of the deceased person as a result of that person having been infected through treatment with blood, blood products or tissue or through another person being so infected".

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

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

(**a**) Sub-paragraph (1D) was inserted into paragraph 16 by S.S.I. 2023/268.
(**b**) 2021 asp 15.
(**c**) S.S.I. 2021/249 which was relevantly amended by S.S.I. 2023/268 and S.S.I. 2024/35.

(2) In regulation 4 (interpretation) after the definition of "Income Support regulations" insert—

""infected blood payment scheme" means a scheme established by or with the approval of the Scottish Ministers, the Secretary of State, the Minister for the Cabinet Office the Welsh Ministers or the Department of Health in Northern Ireland, or a trust established with funds provided by the Secretary of State, for making compensation, support or *ex gratia* payments to or in respect of persons who—

(a) have been infected as a result of being treated with blood, blood products or tissue,

(b) have been infected as a result of another person being treated with blood, blood products or tissue, or

(c) have been affected by another person being infected as described in sub-paragraph (a) or (b),".

(3) In regulation 75 (special schemes for compensation etc)—

(a) in paragraph (1)(a)(i) delete "or infected from contaminated blood products",

(b) in paragraph (1A)(**a**)—

(i) at the end of sub-paragraph (f) omit ", or",

(ii) at the end of sub-paragraph (g) insert—

",

(h) any payment made under or by an infected blood payment scheme, or

(i) any payment made from the estate of a deceased person where—

(i) the payment derives from a payment made under or by an infected blood payment scheme, and

(ii) the payment it derives from was made to the estate of the deceased person as a result of that person having been affected through treatment with blood, blood products or tissue, or through another person being so infected",

(c) in sub-paragraph (3) omit "or infected" in both places where it appears.

SHONA ROBISON
A member of the Scottish Government

St Andrew's House,
Edinburgh
30th October 2024

(**a**) Paragraph (1A) was inserted by S.S.I. 2023/268 and amended by 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").

Regulation 2 amends the 2012 Regulations. Regulation 2(2) inserts a new definition of infected blood payment scheme. It also deletes some redundant definitions now covered by that new definition.

Regulation 2(3) provides for the disregard of a payment made under or by an infected blood payment scheme in calculating the gross income of a non-dependant adult who lives with a council tax reduction applicant. Regulation 2(3) also provides for the disregard from the calculation of such income of a payment from the estate of a deceased infected person where the payment derives from money that was paid directly into the estate under or by an infected blood payment scheme. 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) updates 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. This covers various types of payments in addition to payments from infected blood payment schemes.

Regulation 2(5) provides for the disregard of payments made under or by an infected blood payment scheme when working out a person's capital for the purposes of establishing entitlement to a council tax reduction. Regulation 2(5) also provides for the disregard of a payment from the estate of a deceased infected person where the payment derives from money that was paid directly into the estate under or by an infected blood payment scheme.

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. This again covers various types of payments in addition to payments from infected blood payment schemes.

Regulation 3 amends the 2021 Regulations to make equivalent changes to those made to the 2012 Regulations in relation to disregard from capital of payments made under or by an infected blood payment scheme and payments from estates of infected persons who are deceased where the payment derives from money that was paid directly into the estate under or by an infected blood payment scheme.

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