SCOTTISH STATUTORY INSTRUMENTS

2026 No. 170

SOCIAL SECURITY

The Social Security (Up-rating) (Miscellaneous Amendments) (Scotland) Regulations 2026

Made - - - - 24th March 2026

Coming into force in accordance with regulation 1

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 13(1) of the Social Security Act 1988(**a**), section 70(8) of the Social Security Contributions and Benefits Act 1992(**b**), sections 28(2), 30(2), 31(2), 32(2), 34(2), 79(1), and 95 of the Social Security (Scotland) Act 2018(**c**) and all other powers enabling them to do so.

In accordance with section 13(2) of the Social Security Act 1988, they have consulted with the Welsh Ministers(**d**).

In accordance with section 97(2) of the Social Security (Scotland) Act 2018, the Scottish Ministers have informed the Scottish Commission on Social Security of their proposals, notified the Scottish Parliament that they have done so and made their proposals publicly available by such means as they consider appropriate.

In accordance with section 96(2) of the Social Security (Scotland) Act 2018(**e**), a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

(**a**) 1988 c. 7 ("the 1988 Act"). Section 13 was substituted by section 185(1) of the Health and Social Care (Community Heath and Standards) Act 2003 (c. 43) and amended by section 27(5) of the Scotland Act 2016 (c. 11) ("the 2016 Act"). Section 175(2) to (5) of the Social Security Contributions and Benefits Act 1992 (c. 4) applies to the power to make regulations under section 13 of the 1988 Act by virtue of section 15A(1) of that Act. Section 15A(1) of the 1988 Act was inserted by paragraph 8(10) of schedule 6 of the Social Security Act 1990 (c. 27) and was amended by paragraph 96 of schedule 2 of the Social Security (Consequential Provisions) Act 1992. The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the Scotland Act 1998 (c. 46) ("the 1998 Act") as read with sections 27(2) and 32 of the 2016 Act.

(**b**) 1992 c. 4 ("the 1992 Act"). Section 175(1) provides that the power to make regulations under the 1992 Act is to be exercised by the Secretary of State. The Secretary of State's function under section 70(8) transferred to the Scottish Ministers by virtue of section 53 of the 1998 Act as read with sections 22(2) and 32 of the 2016 Act. The requirement to consult the Social Security Advisory Committee under section 172 of the Social Security Administration Act 1992 (c. 5) does not apply to the Scottish Ministers by virtue of section 33 of the 2016 Act.

(**c**) 2018 asp 9. The powers to make these Regulations are exercised together by virtue of section 33(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10). The Regulations are subject to affirmative procedure by virtue of section 33(3) of that Act.

(**d**) Functions conferred or imposed on the National Assembly for Wales immediately before the first appointment of a First Minister under section 46 of the Government of Wales Act 2006 (c. 32) by an enactment contained in an Act were transferred to the Welsh Ministers by paragraph 30(2)(c) of schedule 11 of that Act.

(**e**) There are amendments to section 96(2) which are not relevant to these Regulations.

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Up-rating) (Miscellaneous Amendments) (Scotland) Regulations 2026.

(2) Subject to paragraphs (3) and (4) these Regulations come into force on 1 April 2026.

(3) Regulation 12(2) and (3) come into force on 5 April 2026.

(4) Regulations 2, 9, 10, 13, 14 and 16(2) come into force on 6 April 2026.

(5) In these Regulations—

"the Adult Disability Payment Regulations 2022" means the Disability Assistance for Working Age People (Scotland) Regulations 2022(**a**),

"the Best Start Foods Regulations 2019" means the Welfare Foods (Best Start Foods) (Scotland) Regulations 2019(**b**),

"the Best Start Grants Regulations 2018" means the Early Years Assistance (Best Start Grants) (Scotland) Regulations 2018(**c**),

"the Carer Support Payment Regulations 2023" means the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023(**d**),

"the Carer's Allowance Regulations 1976" means the Social Security (Invalid Care Allowance) Regulations 1976(**e**),

"the Child Disability Payment Regulations 2021" means the Disability Assistance for Children and Young People (Scotland) Regulations 2021(**f**),

"the Child Winter Heating Payment Regulations 2020" means the Winter Heating Assistance for Children and Young People (Scotland) Regulations 2020(**g**),

"the Funeral Support Payment Regulations 2019" means the Funeral Expense Assistance (Scotland) Regulations 2019(**h**),

"the Pension Age Disability Payment Regulations 2024" means the Disability Assistance for Older People (Scotland) Regulations 2024(**i**),

"the Pension Age Winter Heating Payment Regulations 2024" means the Winter Heating Assistance (Pension Age) (Scotland) Regulations 2024(**j**),

"the Scottish Adult Disability Living Allowance Consequential Amendment Regulations 2024" means the Disability Assistance (Scottish Adult Disability Living Allowance) (Consequential Amendment, Revocation and Saving Provision) Regulations 2024(**k**),

"the Scottish Adult Disability Living Allowance Regulations 2025" means the Disability Assistance (Scottish Adult Disability Living Allowance) Regulations 2025(**l**),

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(**a**) S.S.I. 2022/54.
(**b**) S.S.I. 2019/193.
(**c**) S.S.I. 2018/370.
(**d**) S.S.I. 2023/302.
(**e**) S.I. 1976/409.
(**f**) S.S.I. 2021/174.
(**g**) S.S.I. 2020/352.
(**h**) S.S.I. 2019/292.
(**i**) S.S.I. 2024/166.
(**j**) S.S.I. 2024/351.
(**k**) S.S.I. 2024/311.
(**l**) S.S.I. 2025/3.

"the Winter Heating Payment Regulations 2023" means the Winter Heating Assistance (Low Income) (Scotland) Regulations 2023(**a**),

"the Young Carer Grants Regulations 2019" means the Carer's Assistance (Young Carer Grants) (Scotland) Regulations 2019(**b**).

Amendment of the Carer's Allowance Regulations 1976

2. In regulation 8(1) (circumstances in which a person is or is not to be treated as gainfully employed)(**c**) of the Carer's Allowance Regulations 1976, for "£196", in both places where it occurs, substitute "£204".

Amendment of the Best Start Grants Regulations 2018

3.—(1) The Best Start Grants Regulations 2018 are amended as follows.

(2) In schedule 2 (pregnancy and baby grant)—

(a) in paragraph 6(1) (basic amount)(**d**)—

(i) in head (a), for "£767.50" substitute "£796.65",

(ii) in head (b), for "£383.75" substitute "£398.35",

(b) in paragraph 7(1) (multiple pregnancy supplement)(**e**), for "£383.75" substitute "£398.35".

(3) In paragraph 4 (value of grant) of schedule 3 (early learning grant)(**f**), for "£319.80" substitute "£331.95".

(4) In paragraph 5 (value of grant) of schedule 4 (school-age grant)(**g**), for "£319.80" substitute "£331.95".

Amendment of the Best Start Foods Regulations 2019

4. In regulation 13(1) (value of benefit)(**h**) of the Best Start Foods Regulations 2019, for "£5.40" substitute "£5.60".

Amendment of the Funeral Support Payment Regulations 2019

5. In regulation 13 (amount of funeral expense assistance)(**i**) of the Funeral Support Payment Regulations 2019—

(a) in paragraph (1)(b), for "£1279.15" substitute "£1327.75",

(b) in paragraph (4)(b), for "£25.80" substitute "£26.80",

(c) in paragraph (6), for "£156.10" substitute "£162.05".

Amendment of the Young Carer Grants Regulations 2019

6. In regulation 12(1) (amount and form of young carer grants)(**j**) of the Young Carer Grants Regulations 2019, for "£390.25" substitute "£405.10".

(**a**) S.S.I. 2023/16.
(**b**) S.S.I. 2019/324.
(**c**) Regulation 8 was relevantly amended by S.I. 1996/2744, S.I. 2002/2497 and S.S.I. 2025/100.
(**d**) Paragraph 6 of schedule 2 was relevantly amended by S.S.I. 2025/100.
(**e**) Paragraph 7 of schedule 2 was relevantly amended by S.S.I. 2025/100.
(**f**) Schedule 3 was inserted by S.S.I. 2019/157. Paragraph 4 was relevantly amended by S.S.I. 2025/100.
(**g**) Schedule 4 was inserted by S.S.I. 2019/157. Paragraph 5 was relevantly amended by S.S.I. 2025/100.
(**h**) Regulation 13(1) was relevantly amended by S.S.I. 2023/371 and S.S.I. 2025/100.
(**i**) Regulation 13 was relevantly amended by S.S.I. 2025/100.
(**j**) Regulation 12(1) was relevantly amended by S.S.I. 2020/475 and S.S.I. 2025/100.

Amendment of the Child Winter Heating Payment Regulations 2020

7. In regulation 10(1) (value and form of child winter heating assistance)(**a**) of the Child Winter Heating Payment Regulations 2020, for "£255.80" substitute "£265.50".

Amendment of the Scottish Child Payment Regulations 2020

8. In regulation 20(1) (value and form of a Scottish child payment)(**b**) of the Scottish Child Payment Regulations 2020, for "£27.15" substitute "£28.20".

Amendment of the Child Disability Payment Regulations 2021

9. In regulation 23 (amount and form of Child Disability Payment)(**c**) of the Child Disability Payment Regulations 2021—

(a) in paragraph (1)(a), for "£110.40" substitute "£114.60",

(b) in paragraph (1)(b), for "£73.90" substitute "£76.70",

(c) in paragraph (1)(c), for "£29.20" substitute "£30.30",

(d) in paragraph (2)(a), for "£77.05" substitute "£80.00",

(e) in paragraph (2)(b), for "£29.20" substitute "£30.30".

Amendment of the Adult Disability Payment Regulations 2022

10.—(1) The Adult Disability Payment Regulations 2022 are amended as follows.

(2) In regulation 34 (amount and form of Adult Disability Payment)(**d**) of the Adult Disability Payment Regulations 2022—

(a) in paragraph (1)(a), for "£73.90" substitute "£76.70",

(b) in paragraph (1)(b), for "£110.40" substitute "£114.60",

(c) in paragraph (2)(a), for £29.20" substitute "£30.30",

(d) in paragraph (2)(b), for "£77.05" substitute "£80.00".

(3) In paragraph 15C(1) of schedule 2 (amount and form and time of payment of adult disability payment)(**e**), for "£28.70" substitute "£30.30".

Amendment of the Winter Heating Payment Regulations 2023

11. In regulation 9(1) (value and form of winter heating payment)(**f**) of the Winter Heating Payment Regulations 2023, for "£59.75" substitute "£62.00".

Amendment of the Carer Support Payment Regulations 2023

12.—(1) The Carer Support Payment Regulations 2023 are amended as follows.

(2) In regulation 14(1) (earnings limit)(**g**), for "£196" substitute "£204".

(3) In regulation 16 (amount and form of Carer Support)(**h**)—

(**a**) Regulation 10(1) was relevantly amended by S.S.I. 2021/415 and S.S.I. 2025/100.
(**b**) S.S.I. 2020/351. Regulation 20(1) was relevantly amended by S.S.I. 2025/100.
(**c**) Regulation 23 was relevantly amended by S.S.I. 2025/100.
(**d**) Regulation 34 was relevantly amended by S.S.I. 2025/100.
(**e**) Paragraph 15C was inserted by S.S.I. 2025/3.
(**f**) Regulation 9(1) was amended by S.S.I. 2025/100.
(**g**) Regulation 14(1) was relevantly amended by S.S.I. 2025/100.
(**h**) Regulation 16 was relevantly amended by S.S.I. 2025/100 and S.S.I. 2025/340.

(a) in paragraph (1), for "£83.30" substitute "£86.45",

(b) in paragraph (1A), for "£11.29" substitute "£11.70",

(c) in paragraph (1B), for "£10.00" substitute "£10.40".

(4) After regulation 27(1)(ab) (when a decrease in amount or cessation of entitlement takes effect)(**a**) insert—

"(ac) in the case of a determination without application under regulation 36(c) (determination following change of circumstances etc.), on the first day of the award week following the award week in which the individual died,".

Amendment of the Pension Age Disability Payment Regulations 2024

13. In regulation 26(1) (amount and form of Pension Age Disability Payment)(**b**) of the Pension Age Disability Payment Regulations 2024—

(a) in sub-paragraph (a), for "£73.90" substitute "£76.70",

(b) in sub-paragraph (b), for "£110.40" substitute "£114.60".

Amendment of the Scottish Adult Disability Living Allowance Consequential Amendment Regulations 2024

14. After regulation 22(2) (revocation and saving provisions – the Disability Assistance for Working Age People (Transitional Provisions and Miscellaneous Amendment) (Scotland) Regulations 2022) of the Scottish Adult Disability Living Allowance Consequential Amendment Regulations 2024 insert—

"(3) Where paragraph (2) applies, for any period on or after 6 April 2026, regulation 6(1) of the ADP Transitional Regulations is to be read as if the amount of the transitional rate were £30.30.".

Amendment of the Pension Age Winter Heating Payment Regulations 2024

15.—(1) The Pension Age Winter Heating Payment Regulations 2024 are amended as follows.

(2) After regulation 2 (interpretation) insert—

"Entitlement to a relevant benefit where the individual is a member of a couple or polygamous marriage

2A. In these Regulations, an individual is to be treated as if they were entitled to a relevant benefit where the individual is a member of a couple or polygamous marriage and the other member of that couple or another member of that marriage is entitled to a relevant benefit.".

(3) In regulation 10 (amount of Pension Age Winter Heating Payment)(**c**)—

(a) in paragraph (4)(a), for "£305.10" substitute "£316.70",

(b) in paragraph (4)(b), for "£203.40" substitute "£211.15",

(c) in paragraph (5)(a), for "£203.40" substitute "£211.15",

(d) in paragraph (5)(b), for "£101.70" substitute "£105.55",

(e) in paragraph (6)(a), for "£305.10" substitute "£316.70",

(**a**) Regulation 27(1)(ab) was inserted by S.S.I. 2025/340.
(**b**) Regulation 26(1) was amended by S.S.I. 2025/100.
(**c**) Regulation 10 was amended by S.S.I. 2025/282.

(f) in paragraph (6)(b), for "£203.40" substitute "£211.15",

(g) in paragraph (6)(c), for "£152.55" substitute "£158.35",

(h) omit paragraph (8).

Amendment of the Scottish Adult Disability Living Allowance Regulations 2025

16.—(1) The Scottish Adult Disability Living Allowance Regulations 2025 are amended as follows.

(2) In regulation 29 (amount and form of Scottish Adult Disability Living Allowance)(**a**)—

(a) in paragraph (1)(a), for "£29.20" substitute "£30.30",

(b) in paragraph (1)(b), for "£73.90" substitute "£76.70",

(c) in paragraph (1)(c), for "£110.40" substitute "£114.60",

(d) in paragraph (2)(a), for "£29.20" substitute "£30.30",

(e) in paragraph (2)(b), for "£77.05" substitute "£80.00".

Amendment of the Carer's Assistance (Miscellaneous and Consequential Amendments, Revocation, Transitional and Saving Provisions) (Scotland) Regulations 2025

17. In regulation 17(1)(b) (individuals with entitlement to Carer Support in respect of whom Carer's Allowance was paid before 6 November 2025) of the Carer's Assistance (Miscellaneous and Consequential Amendments, Revocation, Transitional and Saving Provisions) (Scotland) Regulations 2025(**b**), after "15 March" insert "2026".

Saving and transitional provisions

18. The saving and transitional provisions in the schedule have effect.

SHIRLEY-ANNE SOMERVILLE
A member of the Scottish Government

St Andrew's House,
Edinburgh
24th March 2026

(**a**) Regulation 29 was amended by S.S.I. 2025/100.
(**b**) S.S.I. 2025/340.

SCHEDULE

Regulation 18

Saving and transitional provisions

The Best Start Grants Regulations 2018

1.—(1) This paragraph applies where an individual's application for assistance was made on or after 1 April 2025 and before 1 April 2026.

(2) Despite regulation 3, paragraphs 6 and 7 of schedule 2 of the Best Start Grants Regulations 2018 continue to have effect on and after 1 April 2026 as they did immediately before that date for the purpose of determining the amount of assistance to which the individual is entitled.

(3) Despite regulation 3, paragraph 4 of schedule 3 and paragraph 5 of schedule 4 of the Best Start Grants Regulations 2018 continue to have effect on and after 1 April 2026 as they did immediately before that date for the purpose of determining the value of assistance to which the individual is entitled.

The Best Start Foods Regulations 2019

2.—(1) This paragraph applies where an individual's entitlement to benefit includes an award for the period on or after 1 April 2025 and before 1 April 2026.

(2) Despite regulation 4, regulation 13 of the Best Start Foods Regulations 2019 continues to have effect on and after 1 April 2026 as it did immediately before that date in respect of the period mentioned in sub-paragraph (1).

The Funeral Support Payment Regulations 2019

3.—(1) This paragraph applies where an individual's application for assistance was made on or after 1 April 2025 and before 1 April 2026.

(2) Despite regulation 5, regulation 13 of the Funeral Support Payment Regulations 2019 continues to have effect on and after 1 April 2026 as it did immediately before that date for the purpose of determining the amount of assistance to which the individual is entitled.

The Young Carer Grants Regulations 2019

4.—(1) This paragraph applies where an individual's application for assistance was made on or after 1 April 2025 and before 1 April 2026.

(2) Despite regulation 6, regulation 12 of the Young Carer Grants Regulations 2019 continues to have effect on and after 1 April 2026 as it did immediately before that date for the purpose of determining the amount of assistance to which the individual is entitled.

The Child Winter Heating Payment Regulations 2020

5.—(1) This paragraph applies where an individual is entitled to be paid child winter heating assistance in respect of a qualifying week occurring on or after 1 April 2025 and before 1 April 2026.

(2) Despite regulation 7, regulation 10 of the Child Winter Heating Payment Regulations 2020 continues to have effect on and after 1 April 2026 as it did immediately before that date for the

purpose of determining the value of assistance to which the individual is entitled in respect of the qualifying week mentioned in sub-paragraph (1).

(3) In this paragraph, "child winter heating assistance" and "qualifying week" have the meanings given in regulation 2 (interpretation) of the Child Winter Heating Payment Regulations 2020.

The Scottish Child Payment Regulations 2020

6.—(1) Subject to sub-paragraph (3), sub-paragraph (2) applies where an individual's determination of entitlement includes an award for the period on or after 1 April 2025 and before 1 April 2026.

(2) Despite regulation 8, regulation 20(1) of the Scottish Child Payment Regulations 2020 continues to have effect on and after 1 April 2026 as it did immediately before that date in respect of the period mentioned in sub-paragraph (1).

(3) Where, in accordance with regulation 21 (time of payment) of the Scottish Child Payment Regulations 2020, a payment is to be made in respect of a week beginning with a day falling before 1 April 2026 and ending with a day falling on or after that date, sub-paragraph (2) does not apply.

(4) In sub-paragraph (3), "week" has the meaning given in regulation 8 (meaning of "week") of the Scottish Child Payment Regulations 2020.

The Child Disability Payment Regulations 2021

7.—(1) This paragraph applies where an individual's determination of entitlement includes an award for the period on or after 7 April 2025 and before 6 April 2026.

(2) Despite regulation 9, regulation 23 of the Child Disability Payment Regulations 2021 continues to have effect on and after 6 April 2026 as it did immediately before that date in respect of the period mentioned in sub-paragraph (1).

The Adult Disability Payment Regulations 2022

8.—(1) Sub-paragraph (2) applies where an individual's determination of entitlement includes an award for the period on or after 7 April 2025 and before 6 April 2026.

(2) Despite regulation 10, regulation 34 of the Adult Disability Payment Regulations 2022 continues to have effect on and after 6 April 2026 as it did immediately before that date in respect of the period mentioned in sub-paragraph (1).

(3) Where an individual is entitled to be paid the transitional rate of Adult Disability Payment set out in paragraph 15C(1) of schedule 2 of the Adult Disability Payment Regulations 2022, in relation to the period on or after 7 April 2025 and before 6 April 2026, by virtue of a determination of entitlement made on or after 6 April 2026, the transitional rate is to be read as if for "£28.70" there were substituted "£29.20".

The Winter Heating Payment Regulations 2023

9.—(1) This paragraph applies where an individual is entitled to be paid winter heating payment in respect of a qualifying week occurring on or after 1 April 2025 and before 1 April 2026.

(2) Despite regulation 11, regulation 9(1) of the Winter Heating Payment Regulations 2023 continues to have effect on and after 1 April 2026 as it did immediately before that date for the purpose of determining the value of assistance to which the individual is entitled in respect of the qualifying week mentioned in sub-paragraph (1).

(3) In this paragraph, "winter heating payment" and "qualifying week" have the meanings given in regulation 2 (interpretation) of the Winter Heating Payment Regulations 2023.

The Carer Support Payment Regulations 2023

10.—(1) This paragraph applies where an individual's determination of entitlement includes an award for the period on or after 6 April 2025 and before 5 April 2026.

(2) Despite regulation 12(2) and (3)—

(a) regulations 14(1) and 16(1) of the Carer Support Payment Regulations 2023 continue to have effect on and after 5 April 2025 as they did immediately before that date in respect of the period mentioned in sub-paragraph (1), and

(b) regulation 16(1A) and (1B) of those Regulations continues to have effect on and after 6 April 2026 as it did immediately before that date in respect of the period on or after 15 March 2026 and before 6 April 2026.

The Pension Age Disability Payment Regulations 2024

11.—(1) This paragraph applies where an individual's determination of entitlement includes an award for the period on or after 7 April 2025 and before 6 April 2026.

(2) Despite regulation 13, regulation 26(1) of the Pension Age Disability Payment Regulations 2024 continues to have effect on and after 6 April 2026 as it did immediately before that date in respect of the period mentioned in sub-paragraph (1).

The Scottish Adult Disability Living Allowance Consequential Amendment Regulations 2024

12.—(1) This paragraph applies where an individual's determination of entitlement to the amount of Adult Disability Payment at the transitional rate in accordance with regulation 22(2) of the Scottish Adult Disability Living Allowance Consequential Amendment Regulations 2024 includes an award for the period on or after 7 April 2025 and before 6 April 2026.

(2) Where an individual is entitled to be paid the transitional rate of Adult Disability Payment, in relation to the period on or after 7 April 2025 and before 6 April 2026, by virtue of a determination of entitlement made on or after 6 April 2026, the transitional rate is to be read as if for "£28.70" there were substituted "£29.20".

(3) In this paragraph, "transitional rate" has the meaning given in regulation 6(1) (amount and form and time of payment of Adult Disability Payment) of the Disability Assistance for Working Age People (Transitional Provisions and Miscellaneous Amendment) (Scotland) Regulations 2022(a) as revoked and saved by the Scottish Adult Disability Living Allowance Consequential Amendment Regulations 2024.

The Pension Age Winter Heating Payment Regulations 2024

13.—(1) This paragraph applies where an individual is entitled to be paid Pension Age Winter Heating Payment in respect of a qualifying week occurring on or after 1 April 2025 and before 1 April 2026.

(2) Despite regulation 15, regulation 10 of the Pension Age Winter Heating Payment Regulations 2024 continues to have effect on and after 1 April 2026 as it did immediately before that date for the purpose of determining the amount of assistance to which the individual is entitled.

(3) In this paragraph, "Pension Age Winter Heating Payment" and "qualifying week" have the meanings given in regulation 2 (interpretation) of the Pension Age Winter Heating Payment Regulations 2024.

14.—(1) This paragraph applies where an individual's determination of entitlement includes an award for the period on or after 7 April 2025 and before 6 April 2026.

(2) Despite regulation 16(2), regulation 29 of the Scottish Adult Disability Living Allowance Regulations 2025 continues to have effect on and after 6 April 2026 as it did immediately before that date in respect of the period mentioned in sub-paragraph (1).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for an increase in various values and amounts of forms of assistance payable by virtue of Regulations made under the Social Security (Scotland) Act 2018 and make amendments to the Social Security (Invalid Care Allowance) Regulations 1976 and the Welfare Foods (Best Start Foods) (Scotland) Regulations 2019.

The Regulations come into force on 1 April 2026 with the exception of regulation 12(2) and (3) which comes into force on 5 April 2026, and regulations 2, 9, 10, 13, 14 and 16(2) which come into force on 6 April 2026.

Regulation 2 amends regulation 8(1) of the Social Security (Invalid Care Allowance) Regulations 1976 so that the value of earnings at which a person shall be treated as gainfully employed is increased.

Regulation 12(2) amends regulation 14(1) of the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023 so that the value of the earnings limit (in any award week) for entitlement to carer support payment is increased.

Regulation 12(4) amends regulation 27 of the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023 to provide when entitlement ends when an individual who is entitled to Carer Support dies.

Regulation 15 inserts regulation 2A into the Winter Heating Assistance (Pension Age) (Scotland) Regulations 2024 to treat individuals as entitled to a relevant benefit where their partner in a couple or polygamous marriage is entitled, replacing the deeming provision in paragraph (8) of regulation 10 (where it applied only for the purposes of regulation 10), which is omitted.

Regulation 17 amends regulation 17(1)(b) of the Carer's Assistance (Miscellaneous and Consequential Amendments, Revocation, Transitional and Saving Provisions) (Scotland) Regulations 2025 to correct a typographical error and clarify that it applies where an individual's entitlement to Carer's Allowance ceased before 15 March 2026.

The schedule contains saving and transitional provisions so that the previous values of the various forms of assistance are still payable in certain circumstances. Paragraphs 8 and 12 include transitional provision in relation to the amount of Adult Disability Payment paid at the transitional rate which was not up-rated for the year 2025/2026.

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