

Social Justice and Social Security Committee
Thursday, 6 November 2025
28th Meeting, 2025 (Session 6)

Note by the Clerk on the Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 5) Regulations 2025 (SSI 2025/275)

Overview

1. At this meeting, the Committee will consider a negative Scottish Statutory Instrument (SSI), which is subject to annulment by resolution of the Parliament until 20 November 2025. The Committee is invited to consider the instrument and decide what, if any, recommendations to make.

2. More information about the instrument is summarised below:

Title of instrument: Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 5) Regulations 2025

Laid under: [Local Government Finance Act 1992](#)

Laid on: 26 September 2025

Procedure: Negative

Deadline for committee consideration: 17 November 2025

Deadline for Chamber consideration: 20 November 2025

Commencement: 10 November 2025

Procedure

3. Under the negative procedure, an instrument is laid after it is made and is subject to annulment by resolution of the Parliament for a period of 40 days beginning on the day it is laid.
4. Once laid, the instrument is referred to:
 - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and

- a lead committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.
5. Any MSP may propose, by motion, that the lead committee recommend annulment of the instrument. If such a motion is lodged, it must be debated at a meeting of the Committee, and the Committee must then report to the Parliament (by the advisory deadline referred to above).
 6. If there is no motion recommending annulment, the lead committee is not required to report on the instrument.

Delegated Powers and Law Reform Committee consideration

7. The DPLR Committee considered the instrument on [7 October 2025](#) and reported on it in its [72nd Report, 2025](#).
8. The Committee made no recommendations in relation to the instrument.

Purpose of the instrument

9. The purpose of these Regulations is to amend The Council Tax Reduction (Scotland) Regulations 2021. The amendments make provision so that no transitional element of an award of universal credit is counted towards the unearned income of a person in calculating their entitlement to council tax reduction.
10. The [Policy Note](#) explains that the instrument ensures that a household's council tax reduction is maintained when they move from a legacy benefit to universal credit, no amount of any transitional element will be counted towards any unearned income in calculating their entitlement to council tax reduction.
11. The transitional element of universal credit is an additional amount designed to offset any financial detriment as a result of the move from another low-income benefit (known as a legacy benefit) to universal credit as part of the managed migration process.
12. Scottish Ministers certify that the Regulations are compatible with the UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024. A [Child Rights and Wellbeing Impact Assessment](#) is provided with this instrument. There are no impact issues on children.
13. The Policy Note accompanying the instrument is included at the Annex. No formal consultation was required to be carried out in relation to these Regulations.

Committee consideration

14. So far, no motion recommending annulment has been lodged.
15. Members are invited to consider the instrument and decide whether there are any points they wish to raise. If there are, options include:
 - seeking further information from the Scottish Government (and/or other stakeholders) through correspondence, and/or
 - inviting the Minister (and/or other stakeholders) to attend the next meeting to give evidence on the instrument.
16. It would then be for the Committee, at the next meeting, to consider the additional information gathered and decide whether to make recommendations in relation to the instrument.
17. If members have no points to raise, the Committee should note the instrument (that is, agree that it has no recommendations to make).
18. However, should a motion recommending annulment be lodged later in the 40-day period, it may be necessary for the Committee to consider the instrument again.

Clerks to the Committee
November 2025

Annex

POLICY NOTE

THE COUNCIL TAX REDUCTION (MISCELLANEOUS AMENDMENT) (SCOTLAND) (NO. 5) REGULATIONS 2025

SSI 2025/275

The above instrument was made in exercise of the powers conferred by sections 80 and 113(1) and (2), and paragraph 1 of schedule 2 of the Local Government Finance Act 1992. The instrument is subject to the negative procedure.

Summary Box

The purpose of these Regulations is to amend The Council Tax Reduction (Scotland) Regulations 2021.

The amendments make provision so that no transitional element of an award of universal credit is counted towards the unearned income of a person in calculating their entitlement to council tax reduction.

Policy Objectives

In order to maintain a household's level of council tax reduction when they move from a legacy benefit to universal credit no amount of any transitional element will be counted towards any unearned income in calculating their entitlement to council tax reduction.

The transitional element of universal credit is an additional amount designed to offset any financial detriment as a result of the transition from another low income benefit (known as a legacy benefit) to universal credit as part of the managed migration process.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, the Council Tax Reduction (Miscellaneous Amendment) (Scotland) (No. 5) Regulations 2025 is compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

No formal consultation was required to be conducted in relation to these Regulations.

Impact Assessments

A Child Rights and Wellbeing Impact Assessment is provided with this instrument. There are no impact issues on children. No other Impact Assessments have been undertaken.

Financial Effects

The Cabinet Secretary for Finance and Local Government confirms that no BRIA is necessary as the instrument has no financial effects on the Scottish Government, local government or on business.

Scottish Government
Local Government Directorate

September 2025