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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2025 No.**

**SOCIAL SECURITY**

**The Social Security (Best Start Grants, Best Start Foods, Funeral Support Payment, Scottish Child Payment and Winter Heating Payment) (Miscellaneous Amendment) (Scotland) Regulations 2025**

*Made* - - - - 2025  
*Coming into force* - - 23rd June 2025

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 13 of the Social Security Act 1988(a), section 175(4) of the Social Security Contributions and Benefits Act 1992(b) and sections 30(2), 32(2), 34, 79 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.

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

In accordance with section 97(2) of that Act, 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.

**Citation, commencement and extent**

**1.**—(1) These Regulations may be cited as the Social Security (Best Start Grants, Best Start Foods, Funeral Support Payment, Scottish Child Payment and Winer Heating Payment) (Miscellaneous Amendment) (Scotland) Regulations 2025 and come into force on 6 April 2025.

(2) These Regulations extend to Scotland only.

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(a) 1998 c. 7. Section 13 was substituted by section 185(1) of the Health and Social Care (Community Health and Standards) Act 2003 (c. 43) and amended by section 27(5) of the Scotland Act 2016 (c. 11) (“the 2016 Act”). 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) as read with section 32 of the 2016 Act.

(b) 1992 c. 4. Section 175(4) was amended by paragraph 29(4) of schedule 3 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(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 the affirmative procedure by virtue of section 33(3) of that Act.

### **Amendment of the Early Years Assistance (Best Start Grants) (Scotland) Regulations 2018**

2.—(1) The Early Years Assistance (Best Start Grants) (Scotland) Regulations 2018(a) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 10(1A)(a)(i)(b) (meaning of “dependant”) omit “child tax credit.”.

(3) In regulation 11 (meaning of references to specified kinds of assistance), omit paragraphs (a) and (g).

(4) In schedule 1 (procedural matters)(c), in paragraph 6(3)(a), omit “child tax credit.”.

### **Amendment of the Welfare Foods (Best Start Foods) (Scotland) Regulations 2019**

3.—(1) The Welfare Foods (Best Start Foods) (Scotland) Regulations 2019(d) are amended in accordance with paragraphs (2) to (5).

(2) In regulation 2 (general interpretation), omit the definition of “child tax credit”.

(3) In regulation 5(2)(a)(i)(e) (meaning of “dependant”), omit “child tax credit.”.

(4) In regulation 6(4) (general) for “10(1)(a)” substitute “10(1)(c)”.

(5) In regulation 10 (kinds of assistance)(f)—

(a) in paragraph (1) omit sub-paragraphs (a) and (b),

(b) in paragraph (3), omit the definition of “working tax credit”.

### **Amendment of the Funeral Expense Assistance (Scotland) Regulations**

4.—(1) The Funeral Expense Assistance (Scotland) Regulations 2019(g) are amended in accordance with paragraph (2).

(2) In regulation 10(1) (qualifying benefits), omit sub-paragraphs (d) and (e).

### **Amendment of the Scottish Child Payment Regulations 2020**

5.—(1) The Scottish Child Payment Regulations 2020(h) are amended in accordance with paragraphs (2) to (4).

(2) In regulations 12(2)(a)(i) (meaning of “dependant”) omit “child tax credit.”.

(3) In regulation 14 (meaning of references to specified kinds of assistance), omit sub-paragraphs (a) and (g).

(4) In the schedule (procedural matters), in paragraph 5(4)(a)(i), omit “child tax credit.”.

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(a) S.S.I. 2018/370.

(b) Regulation 10(1A) was inserted by S.S.I. 2019/110.

(c) Paragraph 6 of schedule 1 was inserted by S.S.I. 2021/494.

(d) S.S.I. 2019/193.

(e) Regulation 5(2) was amended by S.S.I. 2023/371.

(f) Regulation 10 was amended by S.S.I. 2023/371.

(g) S.S.I. 2019/292.

(h) S.S.I. 2020/351.

(i) Paragraph 5(4)(a) was amended by S.S.I. 2021/494.

**Amendment of the Winter Heating (Low Income) (Scotland) Regulations 2023**

6.—(1) The Winter Heating Assistance (Low Income) (Scotland) Regulations 2023<sup>(a)</sup> are amended in accordance with paragraph (2).

(2) Omit regulation 4(3)(d) (eligibility rules for winter heating payment).

**Saving provision**

7. Despite regulation 3, regulations 6(4) and 10(1) of the Welfare Foods (Best Start Foods) (Scotland) Regulations 2019 continue to have effect on and after 6 April 2025 as they did immediately before that date until 31 May 2025 insofar as they apply to individuals who are entitled to benefit under those Regulations prior to 6 April 2025 by virtue of being in receipt of child tax credit and working tax credit.

*Name*

A member of the Scottish Government

St Andrew's House,

Edinburgh

Date

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<sup>(a)</sup> S.S.I. 2023/16.

## **EXPLANATORY NOTE**

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

These Regulations make consequential amendments to the following instruments in connection with the abolition of tax credits effected by legislation in the United Kingdom Parliament:

- the Early Years Assistance (Best Start Grants) (Scotland) Regulations 2018,
- the Welfare Foods (Best Start Foods) (Scotland) Regulations 2019,
- the Funeral Expense Assistance (Scotland) Regulations 2019,
- the Scottish Child Payment Regulations 2020
- the Winter Heating Assistance (Low Income) (Scotland) Regulations 2023.

These Regulations remove from these instruments any:

- definitions of child tax credit and working tax credit,
- reference to a person who has been awarded child tax credit as being regarded as a dependent of another individual,
- reference to child tax credit and working tax credit as being benefits which confer entitlement,
- references to child tax credit in relation to procedural matters.

Regulation 7 makes provision to save the continued payment of benefit under the Welfare Foods (Best Start Foods) (Scotland) Regulations 2019 for a period of 8 weeks after entitlement has ended by virtue of the abolition of tax credits.