

SCHEDULE 2

RULES FOR COMPUTING DISPOSABLE INCOME

4.—(1) In computing the disposable income of the person concerned there shall be deducted the total amount of tax which it is estimated would be payable by the person concerned if that person's income, as computed in accordance with the foregoing rules of this Schedule (but without taking into account the operation of regulation 11(1) of these Regulations), were that person's income for a fiscal year and that person's liability for tax in that year were to be ascertained by reference to that income and not by reference to that person's income in any other year or period.

(2) For the purposes of this rule the tax shall be estimated at the rate provided by and after making all appropriate allowances, deductions or reliefs in accordance with the provisions of the Income Tax Acts in force for the fiscal year current at the date of the application.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Civil Legal Aid (Scotland) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations applied (with modifications) by [S.I. 2018/1125 reg. 8](#) (This amendment not applied to legislation.gov.uk. S.I. 2018/1125, reg. 8 omitted (31.12.2020) by virtue of Private International Law (Implementation of Agreements) Act 2020 (c. 24), s. 4(3), Sch. 5 para. 4(4))

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 3-68-10](#)

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 2 para. 5(f) added by [S.I. 2008/1879 reg. 38\(4\)](#)
- Sch. 2 para. 5(g) inserted by [S.S.I. 2013/137 reg. 13\(3\)](#)
- Sch. 2 para. 7(g) inserted by [S.S.I. 2013/142 reg. 7\(4\)\(c\)](#)
- Sch. 2 para. 7(f) inserted by [S.S.I. 2013/65 reg. 7](#)
- sch. 2 para. 7(h) inserted by [S.S.I. 2020/424 reg. 3\(4\)](#)
- sch. 2 para. 7(i)(j) inserted by [S.S.I. 2021/73 reg. 8](#)
- sch. 2 para. 7(k)(l) inserted by [S.S.I. 2022/31 reg. 8\(3\)](#)
- sch. 2 para. 5(h) inserted by [S.S.I. 2023/11 reg. 3\(4\)\(a\)](#)
- sch. 2 para. 7(m) inserted by [S.S.I. 2023/11 reg. 3\(4\)\(b\)](#)
- Sch. 2 para. 5(i) inserted by [S.S.I. 2023/178 reg. 6\(4\)\(b\)](#)
- Sch. 2 para. 5(n) inserted by [S.S.I. 2023/178 reg. 6\(4\)\(c\)](#)
- Sch. 2 para. 7(o) inserted by [S.S.I. 2023/313 reg. 6\(4\)](#)
- Sch. 2 para. 7(p)(q) inserted by [S.S.I. 2024/141 reg. 6](#)
- Sch. 2 para. 7(f) words omitted by [S.S.I. 2013/142 reg. 7\(4\)\(b\)](#)
- Sch. 2 para. 5(h) words substituted by [S.S.I. 2023/178 reg. 6\(4\)\(a\)](#)
- sch. 3 para. 8(d)-(f) inserted by [S.S.I. 2020/424 reg. 3\(5\)](#)
- Sch. 3 para. 8(g) inserted by [S.S.I. 2021/333 reg. 3\(4\)](#)
- sch. 3 para. 8(h)-(j) inserted by [S.S.I. 2023/11 reg. 3\(5\)](#)
- Sch. 3 para. 8(k) inserted by [S.S.I. 2023/313 reg. 6\(5\)](#)
- Sch. 3 para. 8(j) words inserted by [S.S.I. 2023/178 reg. 6\(5\)\(b\)](#)
- Sch. 3 para. 8(i) words substituted by [S.S.I. 2023/178 reg. 6\(5\)\(a\)](#)
- reg. 2A inserted by [S.S.I. 2011/161 reg. 7\(2\)](#)
- reg. 4(1)(m) inserted by [S.S.I. 2016/257 reg. 3\(2\)](#)
- reg. 4(1)(n) inserted by [S.S.I. 2017/310 reg. 3\(2\)](#)
- reg 11A added by [S.I. 2010/461 reg 3](#)
- reg 13A added by [S.S.I. 2006/325 reg 6](#)
- reg 13A am by [S.S.I. 2007/425 regs 34](#)
- reg. 13A(2)(c) words omitted by [S.S.I. 2011/161 reg. 7\(4\)](#)
- reg. 18(2)(w) omitted by [S.S.I. 2010/166 reg. 6\(3\)](#)
- reg. 18(3A)(3B) omitted by [S.S.I. 2011/134 reg. 5\(c\)](#)
- reg. 21(1)(ca) inserted by [S.S.I. 2015/380 reg. 3\(4\)](#)
- reg 23A added by [S.S.I. 2004/491 regs 24\(1\)](#)
- reg 31A added by [S.S.I. 2004/491 regs 24\(4\)](#)
- reg. 33(a)(xiv) inserted by [S.S.I. 2013/142 reg. 7\(3\)\(b\)](#)
- reg. 33(a)(xix)-(xxii) inserted by [S.S.I. 2022/31 reg. 8\(2\)](#)
- reg. 33(a)(xiii) inserted by [S.S.I. 2013/137 reg. 13\(2\)](#)
- reg. 33(a)(xviii) inserted by [S.S.I. 2021/333 reg. 3\(3\)](#)
- reg. 33(a)(xxiii)(xxiv) inserted by [S.S.I. 2023/11 reg. 3\(3\)\(a\)](#)

- reg. 33(a)(xv)-(xvii) inserted by S.S.I. 2020/424 reg. 3(3)
- reg. 33(e) inserted by S.S.I. 2023/11 reg. 3(3)(b)
- reg. 33(e) words inserted by S.S.I. 2023/178 reg. 6(3)
- reg. 33(xxv) inserted by S.S.I. 2023/313 reg. 6(3)
- reg. 40(5A) inserted by S.S.I. 2012/64 reg. 2
- reg. 45(3)(c)(ii)(aa) words omitted by S.S.I. 2011/161 reg. 7(8)(b)
- reg. 46(1)(c) inserted by S.I. 2011/1484 Sch. 7 para. 30(a)
- reg. 46(1)(c) omitted by S.I. 2019/519 Sch. para. 34(a)
- reg. 46(1)(d) inserted by S.S.I. 2012/301 Sch. para. 4(2)(a)
- reg. 46(1)(d)(ii) words omitted by S.S.I. 2020/441 reg. 9(2)
- reg. 46(3)(4) inserted by S.I. 2011/1484 Sch. 7 para. 30(b)
- reg. 46(3) words inserted by S.S.I. 2012/301 Sch. para. 4(2)(b)
- reg. 46(4) omitted by S.I. 2019/519 Sch. para. 34(b)
- reg. 46(5) inserted by S.S.I. 2012/301 Sch. para. 4(2)(c)
- reg 48 added by S.S.I. 2004/491 regs 25
- reg. 48 omitted by S.S.I. 2020/441 reg. 9(3)