
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 303

COUNCIL TAX

The Council Tax Reduction (Scotland) Regulations 2012

Made - - - - - *7th November 2012*
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**THE COUNCIL TAX REDUCTION
(SCOTLAND) REGULATIONS 2012**

PART 1

1. Citation and commencement
2. Interpretation
3. Non-dependants
4. Young persons
5. Occupation of a dwelling as a home
6. Remunerative work

PART 2

7. Entitlement of only one member of a family
8. Couples: polygamous marriages
9. Applicant in receipt of income-related benefit
10. Responsibility for another person
11. Membership of a household

PART 3

12. Application
13. Prescribed years

PART 4

14. Conditions of entitlement to council tax reduction
15. Persons not entitled to council tax reduction: absentees

Status: This is the original version (as it was originally made).

16. Persons not entitled to council tax reduction: persons treated as not being in Great Britain
17. Persons treated as being in Great Britain
18. Temporary absence from Great Britain
19. Persons not entitled to council tax reduction: persons subject to immigration control
20. Persons not entitled to council tax reduction: students

PART 5

21. Applicable amount
22. Applicable amount: polygamous marriages.
23. Applicable amount: persons who have an award of universal credit

PART 6

CHAPTER 1

24. Calculation of income and capital of members of applicant's family and of a polygamous marriage
25. Circumstances in which capital and income of non-dependant is to be treated as applicant's

CHAPTER 2

26. Calculation of income and capital: persons who have an award of universal credit

CHAPTER 3

27. Calculation of income on a weekly basis
28. Treatment of child care charges
29. Average weekly earnings of employed earners
30. Average weekly earnings of self-employed earners
31. Average weekly income other than earnings
32. Calculation of average weekly income from working tax credits
33. Calculation of weekly income

CHAPTER 4

34. Earnings of employed earners
35. Calculation of net earnings of employed earners

CHAPTER 5

36. Earnings of self-employed earners
37. Calculation of net profit of self-employed earners
38. Deduction of tax and contributions of self-employed earners

CHAPTER 6

- 39. Calculation of income other than earnings
- 40. Capital treated as income
- 41. Notional income

CHAPTER 7

- 42. Capital limit
- 43. Calculation of capital
- 44. Disregard of capital of child and young person
- 45. Income treated as capital
- 46. Calculation of capital in the United Kingdom
- 47. Calculation of capital outside the United Kingdom
- 48. Notional capital
- 49. Diminishing notional capital
- 50. Capital jointly held
- 51. Calculation of tariff income from capital

PART 7

CHAPTER 1

- 52. Interpretation: students
- 53. Treatment of students

CHAPTER 2

- 54. Calculation of grant income
- 55. Calculation of covenant income where a contribution is assessed
- 56. Covenant income where no grant income or no contribution is assessed
- 57. Relationship with amounts to be disregarded under Schedule 4
- 58. Other amounts to be disregarded
- 59. Treatment of student loans
- 60. Treatment of fee loans
- 61. Treatment of payments from access funds
- 62. Disregard of contribution
- 63. Further disregard of student's income
- 64. Income treated as capital
- 65. Disregard of changes occurring during summer vacation

PART 8

- 66. Maximum council tax reduction
- 67. Non-dependant deductions
- 68. Extended council tax reduction
- 69. Duration of period of entitlement to extended council tax reduction
- 70. Amount of extended council tax reduction
- 71. Extended council tax reduction: movers

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- 72. Relationship between council tax reduction and extended council tax reduction
- 73. Extended council tax reduction (qualifying contributory benefits)
- 74. Duration of extended council tax reduction (qualifying contributory benefits)
- 75. Amount of extended council tax reduction (qualifying contributory benefits)
- 76. Extended council tax reduction (qualifying contributory benefits): movers
- 77. Relationship between council tax reduction and extended council tax reduction (qualifying contributory benefits)
- 78. Alternative maximum council tax reduction
- 79. Residents of a dwelling to whom regulation 14(6) does not apply

PART 9

- 80. Date on which entitlement is to begin
- 81. Date on which a change of circumstances is to take effect

PART 10

- 82. Who may apply
- 83. Written applications
- 84. Telephone applications
- 85. Date on which an application is made
- 86. Evidence and information
- 87. Amendment of applications
- 88. Withdrawal of applications

PART 11

- 89. Duty to notify changes of circumstances
- 90. Alternative means of notifying changes of circumstances

PART 12

- 91. Sending documents by electronic communication

PART 13

- 92. Transitional provision
 - 93. Savings provision
 - 94. Consequential amendments
- Signature

SCHEDULE 1 Applicable amount
PART 1 Personal Allowances

- 1. The amount specified in column (2) below in respect of...
 - 2. For the purposes of paragraph 1 an applicant is entitled...
 - 3. The amounts specified in column (2) below in respect of...
- PART 2 Family Premium
- 4. (1) The amount for the purposes of regulations 21(c) and...

PART 3 Disability premiums

5. Except as provided in paragraph 6, a premium specified in...
6. Subject to paragraph 7, where an applicant satisfies the conditions...
7. The following premiums, namely— (a) a severe disability premium to...
8. (1) Subject to sub-paragraph (2), for the purposes of this...
9. Disability premium
10. Additional condition for the disability premium
11. Severe disability premium
12. Enhanced disability premium
13. Disabled child premium
14. Carer premium
15. Persons in receipt of concessionary payments
16. Persons in receipt of benefit for another

PART 4 Amounts of disability premiums

17. The premiums referred to in regulation 21(d) (applicable amount) and...

PART 5 Components

18. Components
19. Subject to paragraph 20, the applicant is entitled to one,...
20. (1) The applicant has no entitlement under paragraph 21 or...
21. Work-related activity component
22. Support component
23. Amount of components
24. The amount of the support component is £34.05.

PART 6 Transitional addition

25. (1) The applicant is entitled to a transitional addition calculated...
26. (1) This paragraph applies where— (a) the applicant's entitlement to...
27. (1) This paragraph applies where— (a) the applicant's entitlement to...
28. Amount of transitional addition
29. (1) Subject to sub-paragraph (2), where there is a change...

SCHEDULE 2 Amount of alternative maximum council tax reduction

1. Subject to paragraphs 2 and 3, the alternative maximum council...
2. In determining a second adult's gross income for the purposes...
3. Where there are two or more second adults residing with...
4. In this Schedule— "council tax due in respect of that..."

SCHEDULE 3 Sums to be disregarded in the calculation of earnings

1. In the case of an applicant who has been engaged...
2. In the case of an applicant who, before the first...
3. In the case of an applicant who has been engaged...
4. (1) In a case to which this paragraph applies and...
5. In a case where the applicant is a lone parent,...
6. (1) In a case to which neither paragraph 4 nor...
7. Where the carer premium is awarded in respect of an...
8. In a case where paragraphs 4, 6, 7 and 9...
9. (1) In a case where paragraphs 4, 5, 6 and...
10. Where the applicant is engaged in one or more employments...
11. In a case to which none of paragraphs 4 to...
12. (1) Where— (a) the applicant (or if the applicant is...
13. Any amount or the balance of any amount which would...
14. Where an applicant is on income support, an income-based jobseeker's...
15. Any earnings derived from employment which are payable in a...
16. Where a payment of earnings is made in a currency...
17. Any earnings of a child or young person.
18. (1) In a case where the applicant is a person...

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19. In this Schedule “part-time employment” means employment in which the...

SCHEDULE 4 Sums to be disregarded in the calculation of income other than earnings

1. Any payment made to the applicant in respect of any...
2. Any payment made to the applicant in respect of any...
3. Any amount paid by way of tax on income which...
4. Any payment in respect of any expenses incurred or to...
5. Any payment in respect of expenses arising out of the...
6. In the case of employment as an employed earner, any...
7. Where the applicant is on income support, an income-based jobseeker’s...
8. Where the applicant is a member of a joint-claim couple...
9. Where the applicant, or a person who was the applicant’s...
10. Any disability living allowance or personal independence payment.
11. Any concessionary payment made to compensate for the non-payment of —...
12. Any mobility supplement under article 20 of the Naval, Military...
13. Any attendance allowance.
14. Any payment as holder of the Victoria Cross or of...
15. (1) Any payment— (a) by way of an education maintenance...
16. Any payment made by way of a repayment under regulation...
17. (1) Any payment made pursuant to section 2 of the...
18. (1) Subject to sub-paragraph (2), any of the following payments—...
19. Any of the following payments— (a) a war disablement pension...
20. Subject to paragraph 40, £15 of any—
21. (1) Any income derived from capital to which the applicant...
22. Where the applicant makes a parental contribution in respect of...
23. (1) Where the applicant is the parent of a student...
24. Any payment made to the applicant by a child or...
25. Where the applicant occupies a dwelling as the applicant’s home...
26. (1) Where the applicant occupies a dwelling as the applicant’s...
27. (1) Any income in kind, except where regulation 39(11)(b) (calculation...
28. Any income which is payable in a country outside the...
29. (1) Any payment made in respect of a person who...
30. Any payment made to the applicant by virtue of arrangements...
31. Any payment for a person (“the person concerned”), who is...
32. Any payment made by a local authority in accordance with...
33. (1) Subject to sub-paragraph (2), any payment (or part of...
34. (1) Subject to sub-paragraph (2), any payment received under an...
35. Any payment of income which by virtue of regulation 45...
36. Any social fund payment made pursuant to Part 8 of...
37. A crisis payment made for the purpose of meeting an...
38. Any payment under Part 10 of the 1992 Act (Christmas...
39. Where a payment of income is made in a currency...
40. The total of an applicant’s income or, if the applicant...
41. (1) Any payment made under or by the Trusts, the...
42. Any housing benefit.
43. Any payment made by the Secretary of State to compensate...
44. Any payment in consequence of a reduction of council tax...
45. (1) Any payment or repayment made— (a) under regulation 3,...
46. Any payment made to such persons entitled to receive benefits...
47. Any payment made by the Scottish Ministers or the Secretary...
48. (1) Where an applicant’s applicable amount includes an amount by...

49. (1) Any payment of child aliment or maintenance made by...
50. Any payment (other than a training allowance) made, whether by...
51. Any guardian's allowance payable under section 77 of the 1992...
52. (1) If the applicant is in receipt of any benefit...
53. Any supplementary pension under article 23(2) of the Naval, Military...
54. In the case of a pension awarded at the supplementary...
55. (1) Any payment which is— (a) made under any of...
56. Except in a case which falls under paragraph 18(1) of...
57. Any payment made under section 12B of the Social Work...
58. (1) Subject to sub-paragraph (2), in respect of a person...
59. (1) Any payment of a sports award except to the...
60. Where the amount of subsistence allowance paid to a person...
61. In the case of an applicant participating in an employment...
62. Any discretionary housing payment paid pursuant to regulation 2(1) of...
63. (1) Any payment made by a local authority or by...
64. Any payment of child benefit.

SCHEDULE 5 Capital to be disregarded

1. Any payment made to the applicant in respect of any...
2. Any payment made to the applicant in respect of any...
3. The dwelling together with any garage, garden and outbuildings, normally...
4. Any premises acquired for occupation by the applicant which the...
5. Any sum directly attributable to the proceeds of sale of...
6. Any premises occupied in whole or in part—
7. Where an applicant is on income support, an income-based jobseeker's...
8. Where the applicant is a member of a joint-claim couple...
9. Any future interest in property of any kind, other than...
10. (1) The assets of any business owned in whole or...
11. (1) Subject to sub-paragraph (2), any arrears of or any...
12. Any sum— (a) paid to the applicant in consequence of...
13. Any sum— (a) deposited with a housing association as defined...
14. Any personal possessions except those acquired by the applicant with...
15. The value of the right to receive any income under...
16. Where the funds of a trust are derived from a...
17. (1) Any payment made to the applicant or the applicant's...
18. The value of the right to receive any income under...
19. The value of the right to receive any income which...
20. The surrender value of any instrument by which the payment...
21. Where any payment of capital falls to be made by...
22. Any payment made by a local authority in accordance with...
23. (1) Subject to sub-paragraph (2), any payment (or part of...
24. Any social fund payment made pursuant to Part 8 of...
25. Any crisis payment made for the purpose of meeting an...
26. Any refund of tax which falls to be deducted under...
27. Any capital which by virtue of regulation 40 (capital treated...
28. Where any payment of capital is made in a currency...
29. (1) Any payment made under or by any of the...
30. (1) Where an applicant has ceased to occupy what was...
31. Any premises where the applicant is taking reasonable steps to...
32. Any premises which the applicant intends to occupy as the...
33. Any premises which the applicant intends to occupy as the...
34. Any payment made by the Secretary of State to compensate...
35. The value of the right to receive an occupational or...
36. The value of any funds held under a personal pension...

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37. The value of the right to receive any rent except...
38. Any payment in kind made by a charity or under...
39. Any payment made pursuant to section 2 of the Enterprise...
40. Any payment in consequence of a reduction of council tax...
41. Any grant made in accordance with a scheme made under...
42. Any arrears of supplementary pension which is disregarded under paragraph...
43. (1) Any payment or repayment made— (a) under regulation 3,...
44. Any payment made to those persons entitled to receive benefits...
45. Any payment made under Part 8A of the 1992 Act...
46. Any payment made by the Scottish Ministers or the Secretary...
47. Any payment (other than a training allowance) made, whether by...
48. Any payment made by a local authority under section 3...
49. (1) Subject to sub-paragraph (2), where an applicant satisfies the...
50. Any sum of capital administered on behalf of a person...
51. (1) Any sum of capital to which sub-paragraph (2) applies...
52. Any payment to the applicant as holder of the Victoria...
53. In the case of a person who is receiving, or...
54. (1) Any payment of a sports award for a period...
55. (1) Any payment— (a) by way of an education maintenance...
56. In the case of an applicant participating in an employment...
57. Any arrears of subsistence allowance paid as a lump sum...
58. Where an ex-gratia payment of £10,000 has been made by...
59. (1) Subject to sub-paragraph (2), the amount of any trust...
60. The amount of any payment, other than a war disablement...
61. (1) Any payment made by a local authority, or by...
62. Any payment made under regulations made under section 12B of...
63. Any payment made to the applicant under regulations under section...
64. Any payment made to the applicant under regulations made under...

SCHEDULE 6 Savings provisions

1. (1) Where, on 12th April 1995, a person was entitled...
2. (1) Where the higher pensioner premium was applicable to a...
3. Interpretation

SCHEDULE 7 Consequential amendments

1. (1) The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992...
2. In the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992,...
3. In the Council Tax (Alteration of Lists and Appeals) (Scotland)...
4. In the Council Tax (Reduction of Liability) (Scotland) Regulations 1994,...
5. In the Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations...

Explanatory Note