
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 303

The Council Tax Reduction (Scotland) Regulations 2012

PART 6

Income and capital

CHAPTER 3

Income

Calculation of average weekly income from working tax credits

32.—(1) This regulation applies where an applicant receives a working tax credit.

(2) Where this regulation applies, the period over which a working tax credit is to be taken into account is the period set out in paragraph (3).

(3) Where the instalment in respect of which payment of a working tax credit is made is—

- (a) a daily instalment, the period is one day, being the day in respect of which the instalment is paid;
- (b) a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid;
- (c) a 2 weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid; or
- (d) a 4 weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.