

SCHEDULE 1

Regulations 21 and 22

Applicable amount

PART 1

Personal Allowances

1. The amount specified in column (2) below in respect of each person or couple specified in column (1) is the amount specified for the purposes of regulations 21(a) (applicable amount) and 22(a) and (b) (applicable amount: polygamous marriages)—

<i>Column (1)</i> <i>Person or couple</i>	<i>Column (2)</i> <i>Amount</i>
(1) (1) A single applicant who—	
(a) (a) is entitled to main phase employment and support allowance;	[^{F1} £74.70]
(b) (b) is aged not less than 25;	[^{F1} £74.70]
(c) (c) is aged not less than 18 but less than 25.	[^{F2} £59.20]
(2) (2) A lone parent.	[^{F1} £74.70]
(3) (3) A couple.	[^{F3} £117.40]

Textual Amendments

- F1** Sum in sch. 1 para. 1 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(a)(i)**
- F2** Sum in sch. 1 para. 1 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(a)(ii)**
- F3** Sum in sch. 1 para. 1 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(a)(iii)**

2. For the purposes of paragraph 1 an applicant is entitled to main phase employment and support allowance if—

- (a) paragraph [^{F4}18 (components)] is satisfied in relation to the applicant; or
- (b) the applicant is entitled to a converted employment and support allowance [^{F5}, or would be entitled but for the application of section 1A of the Welfare Reform Act (duration of contributory allowance)].

Textual Amendments

- F4** Words in sch. 1 para. 2(a) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(b)(i)**
- F5** Words in sch. 1 para. 2(b) inserted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(b)(ii)**

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

3. The amounts specified in column (2) below in respect of each person specified in column (1) are, for the relevant period specified in column (1), the amounts specified for the purposes of regulations 21(b) and 22(c)—

<i>Column (1)</i> <i>Child or Young Person</i>	<i>Column (2)</i> <i>Amount</i>
A person in respect of the period—	
(a) (a) beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday;	[^{F6} £85.75]
(b) (b) beginning on the first Monday in September following that person's sixteenth birthday and ending on the day preceding that person's twentieth birthday.	[^{F6} £85.75]

Textual Amendments

F6 Sum in sch. 1 para. 3 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(b)**

^{F7}**PART 2**

Family Premium

Textual Amendments

F7 [Sch. 1 Pt. 2](#) omitted (1.5.2016) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(3), **5(3)** (with reg. 2)

4.

PART 3

Disability premiums

5. Except as provided in paragraph 6, a premium specified in Part 4 of this Schedule is, for the purposes of regulations 21(d) (applicable amount) and 22(e) (applicable amount: polygamous marriages), applicable to an applicant who satisfies the conditions specified in paragraphs 9 to 14 which relate to that premium.

6. Subject to paragraph 7, where an applicant satisfies the conditions in respect of more than one premium in this Part of this Schedule, only one premium is applicable to the applicant and, if they are of different amounts, the higher or highest amount applies.

7. The following premiums, namely—

- (a) a severe disability premium to which paragraph 11 applies;
- (b) an enhanced disability premium to which paragraph 12 applies;
- (c) a disabled child premium to which paragraph 13 applies; and

(d) a carer premium to which paragraph 14 applies, may be applicable in addition to any other premium which may apply under this Schedule.

8.—(1) Subject to sub-paragraph (2), for the purposes of this Part of this Schedule, once a premium is applicable to an applicant under this Part, a person is to be treated as being in receipt of any benefit for—

- (a) in the case of a benefit to which the Social Security (Overlapping Benefits) Regulations 1979^{M1} applies, any period during which, apart from the provisions of those Regulations, the person would be in receipt of that benefit; and
- (b) any period spent by a person in undertaking a course of training or instruction provided or approved by Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise under section 2 of the Enterprise and New Towns (Scotland) Act 1990^{M2} or the Secretary of State under section 2 of the 1973 Act^{M3} for any period during which the person is in receipt of a training allowance.

(2) For the purposes of the carer premium under paragraph 14, a person is to be treated as being in receipt of carer's allowance by virtue of sub-paragraph (1)(a) only for so long as the person in respect of whose care the allowance has been claimed remains in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F8}, the care component of child disability payment at the highest or middle rate][^{F9}, armed forces independence payment] or the daily living component of personal independence payment.

Textual Amendments

- F8** Words in sch. 1 para. 8(2) inserted (26.7.2021) by [The Disability Assistance for Children and Young People \(Consequential Amendment and Transitional Provision\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/73\)](#), regs. 1, **13(5)(a)** (with reg. 19)
- F9** Words in sch. 1 para. 8(2) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **11(6)(a)**

Marginal Citations

- M1** [S.I. 1979/597](#).
- M2** Section 2 was amended by section 47 of, and Schedule 10 to, the [Trade Union Reform and Employment Rights Act 1993 \(c.19\)](#), **paragraph 20** of Schedule 26 to the [Equality Act 2010 \(c.15\)](#) and [S.I. 1999/1820](#).
- M3** Section 2 was substituted by section 25 of the [Employment Act 1988 \(c.19\)](#) and was amended by paragraph 29 of Schedule 7 to the [Employment Act 1989 \(c.38\)](#) and section 47(1) of the [Trade Union Reform and Employment Rights Act 1993 \(c.19\)](#).

Disability premium

- 9.** With regard to disability premium the condition referred to in paragraph 5 is that—
- (a) where the applicant is a single applicant or a lone parent, the applicant has not attained the qualifying age for state pension credit and the additional condition specified in paragraph 10(1) is satisfied; or
 - (b) where the applicant has a partner, either—
 - (i) the applicant has not attained the qualifying age for state pension credit and the additional condition specified in paragraph 10(1) is satisfied by the applicant; or

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

- (ii) the applicant's partner has not attained the qualifying age for state pension credit and the additional condition specified in paragraph 10(1)(a) is satisfied by the applicant's partner.

Additional condition for the disability premium

10.—(1) Subject to sub-paragraph (2) and paragraph 8, the additional condition referred to in paragraph 9 is that either—

- (a) the applicant or, as the case may be, the applicant's partner—
 - (i) is in receipt of one or more of the following benefits: attendance allowance, disability living allowance [^{F10}, child disability payment,][^{F11}armed forces independence payment,] personal independence payment, the disability element or the severe disability element of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit Regulations ^{M4}, mobility supplement, long-term incapacity benefit or severe disablement allowance under Part 3 of the 1992 Act but, in the case of long-term incapacity benefit or severe disablement allowance, only where it is paid in respect of the applicant;
 - (ii) was in receipt of long-term incapacity benefit when entitlement to that benefit ceased on account of the payment of a retirement pension under that Act [^{F12}or a state pension under Part 1 of the Pensions Act 2014] and the applicant remained continuously entitled to council tax benefit under the Council Tax Benefit (General) Regulations 1992 ^{M5} or the Council Tax Benefit Regulations 2006 ^{M6} before 1st April 2013 and to council tax reduction from that date, and, if the long-term incapacity benefit was payable to the applicant's partner, the partner is still a member of the family;
 - (iii) was in receipt of attendance allowance, disability living allowance or personal independence payment, but payment of the benefit has been suspended in accordance with regulations made under section 113(2) of the 1992 Act or section 86(1) of the Welfare Reform Act 2012 or otherwise abated as a consequence of the applicant or the applicant's partner becoming a patient within the meaning of regulation 28(11) (g) (treatment of child care charges);
 - (iv) is provided with an invalid carriage or other vehicle under section 46 of the National Health Service (Scotland) Act 1978 ^{M7} (“the 1978 Act”), paragraph 9(1) of Schedule 1 to the National Health Service Act 2006 ^{M8} (“the 2006 Act”) or article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972 ^{M9} or receives payments by way of grant from the Scottish Ministers under section 46 of the 1978 Act or the Secretary of State under paragraph 9(3) of Schedule 1 to the 2006 Act; or
 - (v) has been certified as blind and in consequence the applicant or the applicant's partner is registered as blind in a register maintained by or on behalf of a local authority in Scotland or has been registered as blind, in a register compiled under section 29 of the National Assistance Act 1948 ^{M10} (welfare services) [^{F13}or is registered as severely sight impaired in a register kept by a local authority in Wales under section 18(1)(a) of the Social Services and Well-being (Wales) Act 2014]; or
- (b) the applicant—
 - (i) is, or is treated as, incapable of work in accordance with the provisions of, and regulations made under, Part 12A of the 1992 Act (incapacity for work); and
 - (ii) has been incapable, or has been treated as incapable, of work for a continuous period of not less than—

(aa) in the case of an applicant who is terminally ill within the meaning of section 30B(4) of the 1992 Act^{M11}, 196 days; and

(bb) in any other case, 364 days.

(2) For the purposes of sub-paragraph (1)(a)(v), a person who has ceased to be registered as blind on that person regaining eyesight is nevertheless to be treated as blind and as satisfying the additional condition set out in that sub-paragraph for a period of 28 weeks following the date on which the person ceased to be registered as blind.

(3) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of the applicant satisfying the additional condition specified in that provision, if the applicant then ceases, for a period of 8 weeks or less, to be treated as incapable of work or to be incapable of work, on again becoming incapable of work the applicant is immediately to be treated as satisfying the condition in that sub-paragraph.

(4) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of the applicant satisfying the additional condition specified in that provision, the applicant is to continue to be treated as satisfying that condition for any period spent by the applicant in undertaking a course of training provided under section 2 of the 1973 Act^{M12} or section 2 of the Enterprise and New Towns (Scotland) Act 1990^{M13} or for any period during which the applicant is in receipt of a training allowance.

(5) For the purposes of sub-paragraph (1)(b), where any two or more periods of incapacity are separated by a break of not more than 56 days, those periods are to be treated as one continuous period.

(6) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of the applicant satisfying the additional condition specified in that provision, the applicant is to continue to be treated as satisfying that condition for any period spent by the applicant in undertaking a course of training provided under section 2 of the Enterprise and New Towns (Scotland) Act 1990 or section 2 of the 1973 Act.

(7) For the purposes of this paragraph, a reference to a person who is or was in receipt of long-term incapacity benefit includes a person who is or was in receipt of short-term incapacity benefit at a rate equal to the long-term rate by virtue of section 30B(4)(a) of the 1992 Act (short-term incapacity benefit for a person who is terminally ill) or who would be or would have been in receipt of short-term incapacity benefit at such a rate but for the fact that the rate of short-term incapacity benefit already payable to the person is or was equal to or greater than the long-term rate.

(8) In the case of an applicant who is a welfare to work beneficiary (a person to whom regulation 13A(1) of the Social Security (Incapacity for Work) (General) Regulations 1995^{M14} applies, and who again becomes incapable of work for the purposes of Part 12A of the 1992 Act)—

(a) the reference to a period of 8 weeks in sub-paragraph (3); and

(b) the reference to a period of 56 days in sub-paragraph (5),

is in each case to be treated as a reference to a period of 104 weeks.

(9) The applicant is not entitled to the disability premium if the applicant has, or is treated as having, limited capability for work.

(10) In this paragraph “invalid carriage or other vehicle” means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant.

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

Textual Amendments

- F10** Words in sch. 1 para. 10(1)(a)(i) inserted (26.7.2021) by [The Disability Assistance for Children and Young People \(Consequential Amendment and Transitional Provision\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/73\)](#), regs. 1, **13(5)(b)** (with reg. 19)
- F11** Words in sch. 1 para. 10(1)(a)(i) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **11(6)(b)**
- F12** Words in sch. 1 para. 10(1)(a)(ii) inserted (coming into force in accordance with art. 1(2)(b) of the amending S.I.) by [The Pensions Act 2014 \(Consequential, Supplementary and Incidental Amendments\) Order 2015 \(S.I. 2015/1985\)](#), arts. 1(2)(b), **36(2)**
- F13** Words in sch. 1 para. 10(1)(a)(v) inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(3)**

Marginal Citations

- M4** Regulation 20(1)(f) was amended by [S.I. 2012/848](#).
- M5** [S.I. 1992/1814](#).
- M6** [S.I. 2006/215](#).
- M7** [1978 c.29](#). Section 46 was amended by sections 17 and 114 of the [Mental Health \(Scotland\) Act 1984 \(c.36\)](#).
- M8** [2006 c.41](#). Paragraph 9(1) was substituted by section 17(10) of the [Health and Social Care Act 2012 \(c.7\)](#).
- M9** [S.I. 1972/1265](#).
- M10** [1948 c.29](#). Section 29 was amended by section 1 of the [National Assistance \(Amendment\) Act 1959 \(c.30\)](#), [Schedule 4](#) to the [Mental Health \(Scotland\) Act 1960 \(c.61\)](#), [Part 1](#) of Schedule 9 to the [Social Work \(Scotland\) Act 1968 \(c.49\)](#), [section 195](#) of, and paragraph 2 of Schedule 23 and Schedule 30 to, the [Local Government Act 1972 \(c.70\)](#), [paragraph 3](#) of Schedule 3 to the [Employment and Training Act 1973 \(c.50\)](#), [section 30](#) and Schedule 10 to the [Health and Social Services and Social Security Adjudications Act 1983 \(c.41\)](#), [section 44](#) of the [National Health Service and Community Care Act 1990 \(c.19\)](#), [paragraph 8](#) of Schedule 1 to the [National Health Service \(Consequential Provisions\) Act 2006 \(c.43\)](#) and section 147 of the [Health and Social Care Act 2008 \(c.14\)](#).
- M11** Section 30B was inserted by [S.I. 1994/2926](#).
- M12** Section 2 was substituted by section 25 of the [Employment Act 1988 \(c.19\)](#) and amended by section 29 of, and Schedule 7 to, the [Employment Act 1989 \(c.38\)](#) and section 47 of the [Trade Union Reform and Employment Rights Act 1993 \(c.19\)](#).
- M13** [1990 c.35](#). Section 2 was amended by section 47 of, and Schedule 10 to, the [Trade Union Reform and Employment Rights Act 1993 \(c. 19\)](#), [paragraph 20](#) of Schedule 26 to the [Equality Act 2010 \(c.15\)](#) and [S.I. 1999/1820](#).
- M14** [S.I. 1995/311](#). Regulation 13A was inserted by [S.I. 1998/2231](#). Regulation 13A(1) was amended by [S.I. 2006/2378](#).

Severe disability premium

11.—(1) With regard to severe disability premium the condition referred to in paragraph 5 is that the applicant is a severely disabled person.

(2) For the purposes of sub-paragraph (1), an applicant is to be treated as being a severely disabled person if—

- (a) in the case of a single applicant, a lone parent or an applicant who is treated as having no partner in consequence of sub-paragraph (3)—
- (i) the applicant is in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F14}], the care component of child disability payment

- at the highest or middle rate][^{F15}, armed forces independence payment] or the daily living component of personal independence payment; and
- (ii) subject to sub-paragraph (4), the applicant has no non-dependants aged 18 or over normally residing with the applicant or with whom the applicant normally resides; and
- (iii) no person is in receipt of a carer's allowance under section 70 of the 1992 Act^{M15}[^{F16}, or has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,] in respect of caring for the applicant; or
- (b) in the case of an applicant who has a partner—
- (i) the applicant is in receipt of attendance allowance or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F17}, the care component of child disability payment at the highest or middle rate][^{F18}, armed forces independence payment] or the daily living component of personal independence payment;
- (ii) the applicant's partner is also in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F19}, the care component of child disability payment at the highest or middle rate][^{F20}, armed forces independence payment] or the daily living component of personal independence payment or, if the applicant is a member of a polygamous marriage, all the partners of that marriage are in receipt of such an allowance or payment;
- (iii) subject to sub-paragraph (4), the applicant has no non-dependants aged 18 or over normally residing with the applicant or with whom the applicant normally resides, and either a person is entitled to and in receipt of a carer's allowance [^{F21}, or has an award of universal credit which includes the carer element,] in respect of caring for only one of the couple or, in the case of a polygamous marriage, for one or more but not all the partners of the marriage, or as the case may be, no person is entitled to and in receipt of a carer's allowance [^{F21}, or has an award of universal credit which includes the carer element,] in respect of caring for either member of the couple or any partner of the polygamous marriage.
- (3) Where an applicant has a partner who does not satisfy the condition in sub-paragraph (2)(b)(ii), and that partner is blind or is treated as blind within the meaning of paragraph 10(1)(a)(v) and (2), that partner is to be treated for the purposes of sub-paragraph (2)(b)(ii) as if the partner was not a partner of the applicant.
- (4) For the purposes of sub-paragraph (2)(a)(ii) and (2)(b)(iii) no account is to be taken of—
- (a) a person receiving attendance allowance, disability living allowance by virtue of the care component at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F22}, the care component of child disability payment at the highest or middle rate][^{F23}, armed forces independence payment] or the daily living component of personal independence payment; or
- (b) a person who is blind or is treated as blind within the meaning of paragraph 10(1)(a)(v) and (2).
- (5) For the purposes of sub-paragraph (2)(b) a person is to be treated—
- (a) as being in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F24}, the care component of child disability payment at the highest or middle

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

rate] or the daily living component of personal independence payment if the person would, but for being a patient in hospital for a period exceeding 28 days, be in receipt of that allowance or payment;

- (b) as being entitled to and in receipt of a carer's allowance [^{F25}or as having an award of universal credit which includes the carer element] if the person would, but for the person being cared for being a patient in hospital for a period exceeding 28 days, be entitled to and in receipt of a carer's allowance [^{F26}or would have an award of universal credit which includes the carer element].

(6) For the purposes of sub-paragraph (2)(a)(iii) and (2)(b), no account is to be taken of an award of carer's allowance [^{F27}, or of universal credit which includes the carer element,] to the extent that payment of the award is back-dated for a period before the date on which the award is first paid.

(7) In sub-paragraph (2)(a)(iii) and (b), references to a person being in receipt of a carer's allowance [^{F28}or as having an award of universal credit which includes the carer element] include references to a person who would have been in receipt of that allowance [^{F29}or award] but for the application of a restriction under section 6B or 7 of the Social Security Fraud Act 2001 ^{M16} (loss of benefit provisions).

Textual Amendments

- F14** Words in sch. 1 para. 11(2)(a)(i) inserted (26.7.2021) by The Disability Assistance for Children and Young People (Consequential Amendment and Transitional Provision) (Scotland) Regulations 2021 (S.S.I. 2021/73), regs. 1, **13(5)(c)** (with reg. 19)
- F15** Words in sch. 1 para. 11(2)(a)(i) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **11(6)(c)**
- F16** Words in sch. 1 para. 11(2)(a)(iii) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **14(a)(i)**
- F17** Words in sch. 1 para. 11(2)(b)(i) inserted (26.7.2021) by The Disability Assistance for Children and Young People (Consequential Amendment and Transitional Provision) (Scotland) Regulations 2021 (S.S.I. 2021/73), regs. 1, **13(5)(d)** (with reg. 19)
- F18** Words in sch. 1 para. 11(2)(b)(i) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **11(6)(c)**
- F19** Words in sch. 1 para. 11(2)(b)(ii) inserted (26.7.2021) by The Disability Assistance for Children and Young People (Consequential Amendment and Transitional Provision) (Scotland) Regulations 2021 (S.S.I. 2021/73), regs. 1, **13(5)(e)** (with reg. 19)
- F20** Words in sch. 1 para. 11(2)(b)(ii) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **11(6)(c)**
- F21** Words in sch. 1 para. 11(2)(b) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **14(a)(ii)**
- F22** Words in sch. 1 para. 11(4)(a) inserted (26.7.2021) by The Disability Assistance for Children and Young People (Consequential Amendment and Transitional Provision) (Scotland) Regulations 2021 (S.S.I. 2021/73), regs. 1, **13(5)(f)** (with reg. 19)
- F23** Words in sch. 1 para. 11(4)(a) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **11(6)(c)**
- F24** Words in sch. 1 para. 11(5)(a) inserted (26.7.2021) by The Disability Assistance for Children and Young People (Consequential Amendment and Transitional Provision) (Scotland) Regulations 2021 (S.S.I. 2021/73), regs. 1, **13(5)(g)** (with reg. 19)
- F25** Words in sch. 1 para. 11(5)(b) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **14(a)(iii)(aa)**
- F26** Words in sch. 1 para. 11(5)(b) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **14(a)(iii)(bb)**

- F27** Words in sch. 1 para. 11(6) inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **14(a)(iv)**
- F28** Words in sch. 1 para. 11(7) inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **14(a)(v)(aa)**
- F29** Words in sch. 1 para. 11(7) inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **14(a)(v)(bb)**

Marginal Citations

- M15** Section 70 was amended by [S.I. 1994/2556](#), 2002/1457 and 2011/2426.
- M16** [2001 c.11](#). Section 6B was inserted by section 24 of the [Welfare Reform Act 2009 \(c.24\)](#) and amended by section 113 of the [Welfare Reform Act 2012 \(c. 5\)](#). Section 7 was amended by paragraph 45 of Schedule 2 to the [State Pension Credit Act 2002 \(c.16\)](#), **section 49** of, and paragraph 23 of schedule 3 to, the [Welfare Reform Act 2007 \(c.5\)](#), **paragraph 2** of Schedule 4 and Schedule 7 to the [Welfare Reform Act 2009 \(c.24\)](#) and [S.I. 2011/2298](#).

Enhanced disability premium

12.—(1) With regard to enhanced disability premium and subject to sub-paragraph [^{F30}(3)] the condition referred to in paragraph 5 is that—

- (a) the Secretary of State has decided that the applicant has, or is to be treated as having, limited capability for work-related activity;
- (b) the care component of disability living allowance is, or would, but for a suspension of benefit in accordance with regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation, be payable at the highest rate prescribed under section 72(3) of the 1992 Act in respect of—
 - (i) the applicant; or
 - (ii) a member of the applicant's family,

who has not attained the qualifying age for state pension credit; ^{F31}...

[^{F32}(bza) the care component of child disability payment at the highest rate is payable, or would be payable were it not for regulation 17(2) (effect of admission to a care home on ongoing entitlement to care component) or regulation 20 (entitlement beginning while in alternative accommodation), where the child or young person is resident in a care home, of the Disability Assistance for Children and Young People (Scotland) Regulations 2021, in respect of a child or young person who is a member of the applicant's family, or]

[^{F33}(ba) armed forces independence payment is payable in respect of the applicant or a member of the applicant's family who has not attained the qualifying age for state pension credit;]

- (c) the daily living component of personal independence payment [^{F34}at the enhanced rate] is, or would, but for a suspension of benefit in accordance with regulations made under section 86(1) of the Welfare Reform Act 2012 or an abatement as a consequence of hospitalisation, be payable in respect of the applicant or a member of the applicant's family who has not attained the qualifying age for state pension credit.

(2) Where the condition in sub-paragraph (1) ceases to be satisfied because of the death of a child or young person, the condition is that the applicant or the applicant's partner is entitled to child benefit in respect of child or young person under section 145A of the 1992 Act^(M17) (entitlement after death of child or qualifying young person).

(3) The condition is not satisfied if the person to whom sub-paragraph (1) refers is—

- (a) an applicant who—
 - (i) is not a member of a couple or a polygamous marriage; and

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

(ii) is a patient within the meaning of regulation 28(11)(g) (treatment of child care charges: patients) and has been for a period of more than 52 weeks; or

(b) a member of a couple or a polygamous marriage where each member is a patient within the meaning of regulation 28(11)(g) and has been for a period of more than 52 weeks.

[^{F35}(4) In this paragraph, “care home” has the meaning given in regulation 2 of the Disability Assistance for Children and Young People (Scotland) Regulations 2021.

(5) For the purposes of sub-paragraph (1)(bza), a child or young person is to be considered a member of the applicant’s family if the child or young person would be considered a member of the applicant’s family were the child or young person not resident in a care home.]

Textual Amendments

- F30** Word in sch. 1 para. 12(1) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(e)(i)**
- F31** Word in sch. 1 para. 12(1)(b) omitted (26.7.2021) by virtue of [The Disability Assistance for Children and Young People \(Consequential Amendment and Transitional Provision\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/73\)](#), regs. 1, **13(5)(h)(i)** (with reg. 19)
- F32** Sch. 1 para. 12(1)(bza) inserted (26.7.2021) by [The Disability Assistance for Children and Young People \(Consequential Amendment and Transitional Provision\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/73\)](#), regs. 1, **13(5)(h)(ii)** (with reg. 19)
- F33** Sch. 1 para. 12(1)(ba) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **11(6)(d)**
- F34** Words in sch. 1 para. 12(1)(c) inserted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(e)(ii)**
- F35** Sch. 1 para. 12(4)(5) inserted (26.7.2021) by [The Disability Assistance for Children and Young People \(Consequential Amendments\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/122\)](#), regs. 1, **4**

Marginal Citations

- M17** Section 145A was inserted by section 55 of the [Tax Credits Act 2002 \(c. 21\)](#) and amended by paragraph 48 of Schedule 24 to the [Civil Partnership Act 2004 \(c. 33\)](#) and paragraph 12 of Schedule 1 to the [Child Benefit Act 2005 \(c.6\)](#).

Disabled child premium

13. With regard to disabled child premium the condition referred to in paragraph 5 is that a child or young person for whom the applicant or the applicant's partner is responsible and who is a member of the applicant's household—

(a) is in receipt of disability living allowance [^{F36}, child disability payment] or personal independence payment or is no longer in receipt of such allowance [^{F37} or payment] because the child or young person is a patient, provided that the child or young person continues to be a member of the family; or

(b) is blind or treated as blind within the meaning of paragraph 10(1)(a)(v) and (2) (disability premium); or

[^{F38}(ba) is a young person who is in receipt of armed forces independence payment;]

(c) is a child or young person in respect of whom section 145A of the 1992 Act (entitlement after death of child or qualifying young person) applies for the purposes of entitlement to child benefit but only for the period prescribed under that section, and in respect of whom a disabled child premium was included in the applicant's applicable amount immediately

before the death of that child or young person, or ceased to be included in the applicant's applicable amount because of that child or young person's death.

Textual Amendments

- F36** Words in sch. 1 para. 13(a) inserted (26.7.2021) by [The Disability Assistance for Children and Young People \(Consequential Amendment and Transitional Provision\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/73\)](#), regs. 1, **13(5)(i)** (with reg. 19)
- F37** Words in sch. 1 para. 13(a) inserted (26.7.2021) by [The Disability Assistance for Children and Young People \(Consequential Amendment and Transitional Provision\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/73\)](#), regs. 1, **13(5)(i)(ii)** (with reg. 19)
- F38** Sch. 1 para. 13(ba) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **11(6)(e)**

Carer premium

14.—(1) With regard to carer premium the condition referred to in paragraph 5 is that the applicant or the applicant's partner is, or both of them are, entitled to a carer's allowance.

(2) Where a carer premium is awarded but—

- (a) the person in respect of whose care the carer's allowance has been awarded dies; or
- (b) in any other case the person in respect of whom a carer premium has been awarded ceases to be entitled to a carer's allowance,

the condition for the award of the premium is to be treated as satisfied for a period of 8 weeks from the relevant date specified in sub-paragraph (3).

(3) The relevant date for the purposes of sub-paragraph (2) is—

- (a) where sub-paragraph (2)(a) applies, the Sunday following the death of the person in respect of whose care a carer's allowance has been awarded or the date of death if the death occurred on a Sunday; and
- (b) in any other case, the date on which the person who has been entitled to a carer's allowance ceases to be entitled to that allowance.

(4) Where a person who has been entitled to a carer's allowance ceases to be entitled to that allowance and makes an application for council tax reduction, the condition for the award of the carer premium is to be treated as satisfied for a period of eight weeks from the date on which—

- (a) the person in respect of whose care the carer's allowance has been awarded dies; and
- (b) in any other case, the person who has been entitled to a carer's allowance ceased to be entitled to that allowance.

Persons in receipt of concessionary payments

15. For the purpose of determining whether a premium is applicable to a person under paragraphs 10 to 14, any concessionary payment made to compensate that person for the non-payment of any benefit mentioned in those paragraphs is to be treated as if it were a payment of that benefit.

Persons in receipt of benefit for another

16. For the purposes of this Part of this Schedule, a person is to be regarded as being in receipt of any benefit only if it is paid in respect of the person and is to be regarded as being in receipt of the benefit only for any period in respect of which that benefit is paid.

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

PART 4

Amounts of disability premiums

17. The premiums referred to in regulation 21(d) (applicable amount) and 22(e) (applicable amount: polygamous marriages) and paragraph 5 of this Schedule are set out in the following table.

<i>Premium</i>	<i>Amount</i>
Disability premium—	
(a) (a) where the applicant satisfies the condition in paragraph 9(a);	[^{F39} £35.10]
(b) (b) where the applicant satisfies the condition in paragraph 9(b).	[^{F40} £50.05]
Severe disability premium—	
(a) (a) where the applicant satisfies the condition in paragraph 11(2)(a);	[^{F41} £67.30]
(b) (b) where the applicant satisfies the condition in paragraph 11(2)(b)—	
(i) (i) in a case where there is someone in receipt of a carer's allowance [^{F42} , or who has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,] or if the applicant or the applicant's partner satisfies that condition only by virtue of paragraph 11(5);	[^{F41} £67.30]
(ii) (ii) in a case where there is no-one in receipt of a carer's allowance [^{F43} or an award of universal credit which includes the carer element].	[^{F44} £134.60]
Disabled child premium.	[^{F45} £65.94] in respect of each child or young person in respect of whom the condition specified in paragraph 13 is satisfied.
Carer premium.	[^{F46} £37.70] in respect of each person who satisfies the condition specified in paragraph 14.
Enhanced disability premium.	(a) (a) [^{F47} £26.67] in respect of each child or young person in respect of whom the conditions specified in paragraph 12 are satisfied;
	(b) [^{F48} £17.20] in respect of each person who is neither—
	(i) a child or young person;
	nor

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

- (ii) a member of a couple or a polygamous marriage, in respect of whom the conditions specified in paragraph 12 are satisfied;
- (c) [^{F49}£24.60] where the applicant is a member of a couple or a polygamous marriage and the conditions specified in paragraph 12 are satisfied in respect of a member of that couple or polygamous marriage.

Textual Amendments

- F39** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(i)(aa)**
- F40** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(i)(bb)**
- F41** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(ii)(aa)**
- F42** Words in sch. 1 para. 17 table inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **14(b)(i)**
- F43** Words in sch. 1 para. 17 table inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **14(b)(ii)**
- F44** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(ii)(bb)**
- F45** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(iii)**
- F46** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(iv)**
- F47** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(v)(aa)**
- F48** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(v)(bb)**
- F49** Sum in sch. 1 para. 17 table substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(c)(v)(cc)**

PART 5

Components

Components

18. Subject to paragraph 20 the applicant is entitled to one, but not both, of the components in paragraph 21 or 22 if—

- (a) the applicant or the applicant's partner has made a claim for employment and support allowance;

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

- (b) the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work or limited capability for work-related activity; and
- (c) either—
 - (i) the assessment phase as defined in section 24(2) of the Welfare Reform Act has ended; or
 - (ii) regulation 7 of the Employment and Support Allowance Regulations ^{M18} (circumstances where the condition that the assessment phase has ended before entitlement to the support component or the work related activity component arises does not apply) applies.

Marginal Citations

M18 Regulation 7 was amended by [S.I. 2008/3051](#) and 2010/840.

19. Subject to paragraph 20, the applicant is entitled to one, but not both, of the components in paragraphs 21 and 22 if the applicant or the applicant's partner is entitled to a converted employment and support allowance [^{F50}, or would be entitled but for the application of section 1A of the Welfare Reform Act (duration of contributory allowance)].

Textual Amendments

F50 Words in [sch. 1 para. 19](#) inserted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(g)**

20.—(1) The applicant has no entitlement under paragraph 21 or 22 if the applicant is entitled to the disability premium under paragraphs 9 and 10.

(2) Where the applicant and the applicant's partner each satisfies paragraph 21 or 22, the component to be included in the applicant's applicable amount is that which relates to the applicant.

Work-related activity component

21. The applicant is entitled to the work-related activity component if the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work.

Support component

22. The applicant is entitled to the support component if the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work-related activity.

Amount of components

23. The amount of the work-related activity component is [^{F51}£29.70].

Textual Amendments

F51 Sum in [sch. 1 para. 23](#) substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(d)**

24. The amount of the support component is [^{F52}£39.40].

Textual Amendments

F52 Sum in sch. 1 para. 24 substituted (1.4.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2021 \(S.S.I. 2021/51\)](#), regs. 1, **7(e)**

PART 6

Transitional addition

25.—(1) The applicant is entitled to a transitional addition calculated in accordance with paragraph 28 where the applicant or the applicant's partner—

- (a) is entitled to a converted employment and support allowance [^{F53}, or would be entitled but for the application of section 1A of the Welfare Reform Act (duration of contributory allowance)]; or
- (b) is appealing a conversion decision as described in regulation 5(2)(b) of the Employment and Support Allowance (Existing Awards) Regulations and—
 - (i) is treated as having limited capability for work by virtue of regulation 30 of the Employment and Support Allowance Regulations ^{M19} as modified by the Employment and Support Allowance (Existing Awards) Regulations; and
 - (ii) is not in receipt of an income-related employment and support allowance, unless the amount of the transitional addition calculated in accordance with paragraph 28 would be nil.

(2) The applicant's entitlement to a transitional addition by virtue of this paragraph ends on any of the following—

- (a) the reduction of the transitional addition to nil in accordance with paragraph 29;
- (b) the end of the applicant's entitlement to council tax reduction;
- (c) [^{F54}the relevant person] ceasing to meet the requirements of sub-paragraph (1)(a) or (b), as the case may be;
- (d) the applicant or the applicant's partner becoming entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support; or

^{F55}(e)

Textual Amendments

F53 Words in sch. 1 para. 25(1)(a) inserted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(j)(i)**

F54 Words in sch. 1 para. 25(2)(c) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(j)(ii)**

F55 Sch. 1 para. 25(2)(e) omitted (31.3.2020) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2020 \(S.S.I. 2020/64\)](#), regs. 1, **2(a)**

Marginal Citations

M19 Regulation 30 was amended by [S.I. 2010/840](#) and 2011/674.

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

26.—(1) This paragraph applies where—

- (a) the applicant's entitlement to a transitional addition ends because of the ending of the applicant's entitlement to council tax reduction under—
 - (i) paragraph 25(2)(b);
 - (ii) paragraph 27(3)(b);
 - (iii) sub-paragraph (3)(b) of this paragraph; or
- (b) within [^{F56}12] weeks of that termination ^{F57}... the applicant again becomes entitled to council tax reduction;
- (c) in the reduction week in which the applicant again becomes entitled to council tax reduction [^{F58}the relevant person] is entitled to an employment and support allowance which is not income-related;
- ^{F59}(d)
- (e) at the date on which the applicant again becomes entitled to council tax reduction neither the applicant nor the applicant's partner is entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support.

(2) Where this paragraph applies, the applicant is entitled, with effect from the day on which the applicant again becomes entitled to council tax reduction, to a transitional addition of the amount of the transitional addition that would have applied had the applicant's entitlement to a transitional addition not ended (but taking account of the effect which any intervening change of circumstances would have had by virtue of paragraph 29), unless the amount of the transitional addition would be nil.

(3) The applicant's entitlement to a transitional addition by virtue of this paragraph ends on any of the following—

- (a) the reduction of the transitional addition to nil in accordance with paragraph 29;
- (b) the end of the applicant's entitlement to council tax reduction;
- (c) [^{F60}the relevant person] no longer being entitled to the employment and support allowance referred to in sub-paragraph (1)(c);
- (d) the applicant or the applicant's partner becoming entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support; or
- ^{F61}(e)

Textual Amendments	
F56	Word in sch. 1 para. 26(1)(b) substituted (18.3.2013) by The Council Tax Reduction (Scotland) Amendment Regulations 2013 (S.S.I. 2013/48) , regs. 1, 14(k)(i)
F57	Words in sch. 1 para. 26(1)(b) omitted (31.3.2020) by virtue of The Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2020 (S.S.I. 2020/64) , regs. 1, 2(b)(i)
F58	Words in sch. 1 para. 26(1)(c) substituted (18.3.2013) by The Council Tax Reduction (Scotland) Amendment Regulations 2013 (S.S.I. 2013/48) , regs. 1, 14(k)(ii)
F59	Sch. 1 para. 26(1)(d) omitted (18.3.2013) by virtue of The Council Tax Reduction (Scotland) Amendment Regulations 2013 (S.S.I. 2013/48) , regs. 1, 14(k)(iii)
F60	Words in sch. 1 para. 26(3)(c) substituted (18.3.2013) by The Council Tax Reduction (Scotland) Amendment Regulations 2013 (S.S.I. 2013/48) , regs. 1, 14(k)(iv)
F61	Sch. 1 para. 26(3)(e) omitted (31.3.2020) by virtue of The Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2020 (S.S.I. 2020/64) , regs. 1, 2(b)(ii)

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

27.—(1) This paragraph applies where—

- (a) the applicant's entitlement to a transitional addition ends by virtue of ^{F62}the relevant person] ceasing to be entitled to an employment and support allowance under—
 - (i) paragraph 25(2)(c);
 - (ii) paragraph 26(3)(c); or
 - (iii) sub-paragraph (3)(c) of this paragraph;
- (b) ^{F63}... ^{F62}the relevant person] again becomes entitled to an employment and support allowance which is not income-related;
- ^{F64}(c) at the date on which the relevant person again becomes entitled to an employment and support allowance which is not income-related, regulation 145(1) of the Employment and Support Allowance Regulations applies to the relevant person;]
- (d) at the date on which ^{F65}the relevant person] again becomes entitled to an employment and support allowance which is not income-related, neither the applicant nor the applicant's partner is entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support.

(2) Where this paragraph applies, the applicant is entitled, with effect from the day that ^{F66}the relevant person's] entitlement to employment and support allowance takes effect for council tax reduction purposes, to a transitional addition of the amount of the transitional addition that would have applied had the applicant's entitlement to a transitional addition not ended (but taking account of the effect which any intervening change of circumstances would have had by virtue of paragraph 29), unless the amount of the transitional addition would be nil.

(3) The applicant's entitlement to a transitional addition by virtue of this paragraph ends on any of the following—

- (a) the reduction of the transitional addition to nil in accordance with paragraph 29;
- (b) the end of the applicant's entitlement to council tax reduction;
- (c) ^{F62}the relevant person] no longer being entitled to the employment and support allowance referred to in sub-paragraph (1)(b);
- (d) the applicant or the applicant's partner becoming entitled to an income-related employment and support allowance, an income-based jobseeker's allowance or income support; or
- ^{F67}(e)

Textual Amendments

- F62** Words in sch. 1 para. 27(1)(a)(b)(3)(c) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(I)(i)**
- F63** Words in sch. 1 para. 27(1)(b) omitted (31.3.2020) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2020 \(S.S.I. 2020/64\)](#), regs. 1, **2(c)(i)**
- F64** Sch. 1 para. 27(1)(c) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(I)(ii)**
- F65** Words in sch. 1 para. 27(1)(d) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(I)(iii)**
- F66** Words in sch. 1 para. 27(2) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(I)(iv)**
- F67** Sch. 1 para. 27(3)(e) omitted (31.3.2020) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2020 \(S.S.I. 2020/64\)](#), regs. 1, **2(c)(ii)**

Status: Point in time view as at 26/07/2021.

Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1. (See end of Document for details)

Amount of transitional addition

28.—(1) Subject to paragraph 29, the amount of the transitional addition is the amount by which Amount A exceeds Amount B.

(2) Where a conversion decision as described in regulation 5(2)(a) of the Employment and Support Allowance (Existing Awards) Regulations is made in respect of [^{F68}the relevant person]—

- (a) Amount A is the basic amount that would have applied on the day that decision took effect had that decision not been made; and
- (b) Amount B is the basic amount that applied on that day as a result of that decision.

(3) Where [^{F68}the relevant person] is appealing a conversion decision as described in regulation 5(2)(b) of the Employment and Support Allowance (Existing Awards) Regulations (a decision that an existing award does not qualify for conversion into an award of employment and support allowance) and is treated as having limited capability for work by virtue of regulation 30 of the Employment and Support Allowance Regulations ^{M20} as modified by the Employment and Support Allowance (Existing Awards) Regulations—

- (a) Amount A is the basic amount that would have applied on the day [^{F68}the relevant person] was first treated as having limited capability for work if [^{F69}the relevant person had not been so treated] as having limited capability for work; and
- (b) Amount B is the basic amount that applied on that day as a result of [^{F68}the relevant person] being [^{F70}so treated] as having limited capability for work.

(4) In this paragraph and paragraph 29, “basic amount” means the aggregate of the amounts applying in the applicant's case in accordance with regulation 21(a) to (e) (applicable amount) or regulation 22(a) to (f) (applicable amount: polygamous marriages).

Textual Amendments

F68 Words in sch. 1 para. 28(2)(3) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(m)**

F69 Words in sch. 1 para. 28(3)(a) substituted (1.10.2013) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2013 \(S.S.I. 2013/218\)](#), regs. 1, **8(a)**

F70 Words in sch. 1 para. 28(3)(b) substituted (1.10.2013) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2013 \(S.S.I. 2013/218\)](#), regs. 1, **8(b)**

Marginal Citations

M20 Regulation 30 was amended by [S.I. 2010/840](#) and 2011/674.

29.—(1) Subject to sub-paragraph (2), where there is a change of circumstances which leads to an increase in the applicant's basic amount, the transitional addition that applies immediately before the change of circumstances is to be reduced by the amount by which Amount C exceeds Amount D.

(2) If Amount C exceeds Amount D by more than the amount of the transitional addition that applies immediately before the change of circumstances, that transitional addition is to be reduced to nil.

- (3) Amount C is the basic amount that applies as a result of the increase.
- (4) Amount D is the basic amount that applied immediately before the increase.

[^{F71}**Interpretation of Part 6**

30. In this Part “relevant person” means the person who meets the requirements of paragraph 25(1)(a) or (b), as the case may be, by virtue of which the applicant is entitled to a transitional addition under that paragraph.]

Textual Amendments

F71 Sch. 1 para. 30 inserted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, **14(n)**

Status:

Point in time view as at 26/07/2021.

Changes to legislation:

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012, SCHEDULE 1.