

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} £73.10]
(b) (b) is aged not less than 25;	[^{F1} £73.10]
(c) (c) is aged not less than 18 but less than 25.	[^{F2} £57.90]
(2) (2) A lone parent.	[^{F3} £73.10]
(3) (3) A couple.	[^{F4} £114.85]

Textual Amendments

- F1** Sum in sch. 1 para. 1 table substituted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **9(a)(i)**
- F2** Sum in sch. 1 para. 1 table substituted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **9(a)(ii)**
- F3** Sum in sch. 1 para. 1 table substituted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **9(a)(iii)**
- F4** Sum in sch. 1 para. 1 table substituted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **9(a)(iv)**

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

- (a) paragraph [^{F5}18 (components)] is satisfied in relation to the applicant; or
- (b) the applicant is entitled to a converted employment and support allowance [^{F6}, or would be entitled but for the application of section 1A of the Welfare Reform Act (duration of contributory allowance)].

Textual Amendments

- F5** 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)**
- F6** 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)**

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Changes to legislation: There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (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;	[^{F7} £83.63]
(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.	[^{F7} £83.63]

Textual Amendments

F7 Sum in [sch. 1 para. 3](#) substituted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2016 \(S.S.I. 2016/253\)](#), regs. 1, **8**

^{F8}**PART 2**

Family Premium

Textual Amendments

F8 [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)

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 [^{F9}, armed forces independence payment] or the daily living component of personal independence payment.

Textual Amendments

- 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
 - (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.

Status: Point in time view as at 01/04/2017.

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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}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 [^{F11}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) [^{F12}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.

Textual Amendments

- F10** 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)**
- F11** 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)**

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F12 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 [^{F13}, 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} [^{F14}, 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 [^{F15}, 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 [^{F16}, 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 [^{F17}, 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 [^{F17}, 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 [^{F18}, 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 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 [^{F19} 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 [^{F20} 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 [^{F21}, 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 [^{F22} 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 [^{F23} or award] but for the

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application of a restriction under section 6B or 7 of the Social Security Fraud Act 2001 ^{M16} (loss of benefit provisions).

Textual Amendments

- F13** 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)**
- F14** 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)**
- F15** 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)**
- F16** 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)**
- F17** 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)**
- F18** 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)**
- F19** 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)**
- F20** 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)**
- F21** 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)**
- F22** 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)**
- F23** 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 [^{F24}(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; or

- [^{F25}(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 [^{F26}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
- (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.

Textual Amendments

- F24** 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)**
- F25** 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)**
- F26** 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)**

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 or personal independence payment or is no longer in receipt of such allowance 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
- [^{F27}(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

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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

F27 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.

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.

Premium	Amount
Disability premium—	
(a) (a) where the applicant satisfies the condition in paragraph 9(a);	[^{F28} £32.55]
(b) (b) where the applicant satisfies the condition in paragraph 9(b).	[^{F29} £46.40]
Severe disability premium—	
(a) (a) where the applicant satisfies the condition in paragraph 11(2)(a);	[^{F30} £62.45]
(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 [^{F31} , 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);	[^{F30} £62.45]
(ii) (ii) in a case where there is no-one in receipt of a carer's allowance [^{F32} or an award of universal credit which includes the carer element].	[^{F33} £124.90]
Disabled child premium.	[^{F34} £60.90] in respect of each child or young person in respect of whom the condition specified in paragraph 13 is satisfied.
Carer premium.	[^{F35} £34.95] in respect of each person who satisfies the condition specified in paragraph 14.
Enhanced disability premium.	(a) (a) [^{F36} £24.78] in respect of each child or young person in respect of whom the conditions specified in paragraph 12 are satisfied; (b) [^{F37} £15.90] in respect of each person who is neither— (i) a child or young person; nor (ii) a member of a couple or a polygamous marriage, in respect of whom the conditions specified in paragraph 12 are satisfied;

Status: Point in time view as at 01/04/2017.

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

- (c) [^{F38}£22.85] 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

- F28** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(i)**
- F29** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(ii)**
- F30** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(iii)**
- F31** 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)**
- F32** 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)**
- F33** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(iv)**
- F34** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(v)**
- F35** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(vi)**
- F36** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(vii)**
- F37** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(viii)**
- F38** Sum in sch. 1 para. 17 substituted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **10(a)(ix)**

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;
- (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 [^{F39}, or would be entitled but for the application of section 1A of the Welfare Reform Act (duration of contributory allowance)].

Textual Amendments

F39 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 [^{F40}£29.05].

Textual Amendments

F40 Sum in [sch. 1 para. 23](#) substituted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **9(d)**

24. The amount of the support component is [^{F41}£36.55].

Status: Point in time view as at 01/04/2017.

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

Textual Amendments

- F41** Sum in sch. 1 para. 24 substituted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **10(b)**

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 [^{F42}, 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) [^{F43}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
- (e) 5th April 2020.

Textual Amendments

- F42** 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)**
- F43** 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)**

Marginal Citations

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

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 [^{F44}12] weeks of that termination but before 5th April 2020 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 [^{F45}the relevant person] is entitled to an employment and support allowance which is not income-related;
- ^{F46}(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) [^{F47}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
- (e) 5th April 2020.

Textual Amendments

- F44** 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)**
- F45** 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)**
- F46** 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)**
- F47** 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)**

27.—(1) This paragraph applies where—

- (a) the applicant's entitlement to a transitional addition ends by virtue of [^{F48}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;

Status: Point in time view as at 01/04/2017.

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

- (b) before 5th April 2020 [^{F48}the relevant person] again becomes entitled to an employment and support allowance which is not income-related;
- [^{F49}(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 [^{F50}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 [^{F51}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) [^{F48}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
- (e) 5th April 2020.

Textual Amendments

- F48** 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)**
- F49** 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)**
- F50** 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)**
- F51** 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)**

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 [^{F52}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 [^{F52}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 [^{F52}the relevant person] was first treated as having limited capability for work if [^{F53}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 [^{F52}the relevant person] being [^{F54}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

F52 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)**

F53 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)**

F54 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.

[^{F55}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

F55 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 01/04/2017.

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

SCHEDULE 2

Regulation 78

Amount of alternative maximum council tax reduction

1. Subject to paragraphs 2 and 3, the alternative maximum council tax reduction in respect of a day for the purpose of regulation 78 is to be determined in accordance with the following table.

<i>(1) Second adult</i>	<i>(2) Alternative maximum council tax reduction</i>
(a) (a) Where the second adult or all second adults are in receipt of income support, an income-related employment and support allowance or state pension credit or are persons on an income-based jobseeker's allowance ^{F56} ...;	25 per cent of the council tax due in respect of that day;
(b) (b) where the gross income of the second adult or, where there is more than one second adult, their aggregate gross income disregarding any income of persons on income support, an income-related employment and support allowance, state pension credit or an income-based jobseeker's allowance—	
(i) (i) is less than [^{F57} £196.00] per week;	15 per cent of the council tax due in respect of that day;
(ii) (ii) is not less than [^{F57} £196.00] per week but is less than [^{F58} £255.00] per week.	7.5 per cent of the council tax due in respect of that day.
(c) (c) where the dwelling would be wholly occupied by one or more persons to whom regulation 20(2) applies but for the presence of one or more second adults who are in receipt of income support, an income-related employment and support allowance or state pension credit or are persons on an income-based jobseeker's allowance.	100 per cent of the council tax due in respect of that day.

Textual Amendments

F56 Words in sch. 2 para. 1 table omitted (25.11.2013) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 4\) Regulations 2013 \(S.S.I. 2013/287\)](#), regs. 1, **11**

F57 Sum in sch. 2 para. 1 substituted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **11(a)(i)**

F58 Sum in sch. 2 para. 1 substituted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **11(a)(ii)**

Status: Point in time view as at 01/04/2017.

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

2. In determining a second adult's gross income for the purposes of this Schedule, there must be disregarded from that income—

- (a) any attendance allowance, disability living allowance [^{F59}, armed forces independence payment] or personal independence payment;
- (b) any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, [^{F60}another infected blood payment scheme,][^{F61}ILF Scotland] or the London Bombing Relief Charitable Fund which had the second adult's income fallen to be calculated under regulation 39 (calculation of income other than earnings) would have been disregarded under paragraph 27 of Schedule 4 (income in kind); and
- (c) any payment which had the second adult's income fallen to be calculated under regulation 39 (calculation of earnings other than income) would have been disregarded under paragraph 41 of Schedule 4 (payments made under certain trusts and certain other payments).

Textual Amendments

- F59** Words in sch. 2 para. 2(a) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **11(7)**
- F60** Words in sch. 2 para. 2(b) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **11(b)**
- F61** Words in sch. 2 para. 2(b) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **4(2)(e)**

3. Where there are two or more second adults residing with the applicant and any of those second adults falls to be disregarded for the purposes of discount in accordance with Schedule 1 of the Act ^{M21}, that second adult's income is to be disregarded in determining the amount of any alternative maximum council tax reduction, unless that second adult is a member of a couple and the other partner does not fall to be disregarded for the purposes of discount.

Marginal Citations

- M21** [Schedule 1](#) was amended by paragraph 152 of Schedule 9 to the [Powers of Criminal Courts \(Sentencing\) Act 2000 \(c.6\)](#), [paragraph 18](#) of schedule 3 to the [Regulation of Care \(Scotland\) Act 2001 \(asp 8\)](#), [paragraph 152](#) of Schedule 1 to the [National Health Service \(Consequential Provisions\) Act 2006 \(c.43\)](#), [paragraph 123](#) of Schedule 16 and Schedule 17 to the [Armed Forces Act 2006 \(c.52\)](#) and S.S.I. 2005/465.

4. In this Schedule—

“council tax due in respect of that day” means the council tax payable under section 78 of the Act ^{M22} less—

- (a) any reductions in liability for council tax under regulations made under section 80 of the Act or under a scheme established under section 80A of the Act, other than a reduction under these Regulations; and
- (b) in a case to which item (c) in column (1) of the table above applies, the amount of any discount which may be appropriate to the dwelling under the Act;

“persons to whom regulation 20(2) applies” includes any person to whom that regulation would apply if that person, and any partner of that person, was below the qualifying age for state pension credit; and

Status: Point in time view as at 01/04/2017.

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

“second adult” means any person or persons residing with the applicant to whom regulation 14(6) (conditions of entitlement to council tax reduction) applies.

Marginal Citations

M22 Section 78 was amended by paragraph 176 of Schedule 13 to the [Local Government etc. \(Scotland\) Act 1994 \(c.39\)](#).

SCHEDULE 3

Regulations 35(2) and 37(2)

Sums to be disregarded in the calculation of earnings

1. In the case of an applicant who has been engaged in remunerative work as an employed earner or, where the employment has been outside Great Britain, would have been so engaged had the employment been in Great Britain—

(a) where—

- (i) the employment has been terminated because of retirement; and
- (ii) on retirement the applicant is entitled to a retirement pension under the 1992 Act, or is not entitled solely because of the applicant's failure to satisfy the contribution conditions, any earnings paid or due to be paid in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated;

[^{F62}(aa) where—

- (i) the employment has been terminated because of retirement; and
- (ii) on retirement the applicant is entitled to a state pension under Part 1 of the Pensions Act 2014, or is not so entitled solely because the applicant does not have the minimum number of qualifying years,

any earnings paid or due to be paid in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated;]

(b) where before the first day of entitlement to council tax reduction the employment has been terminated otherwise than because of retirement, any earnings paid or due to be paid in respect of that employment except—

(i) any payment of the nature described in—

- (aa) regulation 34(1)(e) (earnings of employed earners); or
- (bb) section 28, 64 or 68 of the Employment Rights Act 1996 ^{M23} (guarantee payments, suspension from work on medical or maternity grounds); and

(ii) any award, sum or payment of the nature described in—

- (aa) regulation 34(1)(g) or (i), or
- (bb) section 34 or 70 of the Employment Rights Act 1996 ^{M24} (guarantee payments and suspension from work: complaints to employment tribunals), including any payment made following the settlement of a complaint to an employment tribunal or court proceedings;

(c) where before the first day of entitlement to council tax reduction—

- (i) the employment has not been terminated; but

(ii) the applicant is not engaged in remunerative work,

any earnings paid or due to be paid in respect of that employment except any payment or remuneration of the nature described in paragraph 1(b)(i) or (ii)(bb) or regulation 34(1)(i) or (j) any earnings in respect of that employment except earnings to which regulation 34(1)(d), (e), (i) and (j) applies.

Textual Amendments

F62 Sch. 3 para. 1(aa) 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(3)**

Marginal Citations

M23 [1996 c.18](#). Section 64 was amended by [S.I. 1999/3232](#).

M24 Sections 34 and 70 were amended by section 1 of the [Employment Rights \(Dispute Resolution\) Act 1998 \(c.8\)](#) and [S.I. 2011/1133](#).

2. In the case of an applicant who, before the first day of entitlement to council tax reduction—

- (a) has been engaged in part-time employment as an employed earner or, where the employment has been outside Great Britain, would have been so engaged had the employment been in Great Britain; and
- (b) has ceased to be engaged in that employment, whether or not that employment has been terminated,

any earnings paid or due to be paid in respect of that employment except—

- (i) where that employment has been terminated, any payment of the nature described in paragraph 1(b)(i) or (ii)(bb); or
- (ii) where that employment has not been terminated, any payment or remuneration of the nature described in paragraph 1(b)(i) or (ii)(bb) or regulation 34(1)(j) or (k) (earnings of employed earners).

3. In the case of an applicant who has been engaged in remunerative work or part-time employment as a self-employed earner or, where the employment has been outside Great Britain, would have been so engaged had the employment been in Great Britain and who has ceased to be so employed, from the date of the cessation of the applicant's employment, any earnings derived from that employment except earnings to which regulation 36(3) and (4) (earnings of self-employed earners) apply.

4.—(1) In a case to which this paragraph applies and paragraph 5 does not apply, £20, but notwithstanding regulation 24 (calculation of income and capital of members of an applicant's family and of a polygamous marriage) if this paragraph applies to an applicant it does not apply to the applicant's partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £20.

(2) This paragraph applies where the applicant's applicable amount includes an amount by way of disability premium, severe disability premium, work-related activity component or support component under Schedule 1 (applicable amounts).

(3) This paragraph applies where—

- (a) the applicant is a member of a couple and the applicant's applicable amount includes an amount by way of the disability premium under Schedule 1; and

Status: Point in time view as at 01/04/2017.

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

- (b) the applicant or the applicant's partner has not attained the qualifying age for state pension credit and at least one of them is engaged in employment.

5. In a case where the applicant is a lone parent, £25.

6.—(1) In a case to which neither paragraph 4 nor paragraph 5 applies to the applicant and, subject to sub-paragraph (2), where the applicant's applicable amount includes an amount by way of the carer premium under Schedule 1 (applicable amounts), £20 of the earnings of the person who is, or at any time in the preceding 8 weeks was, in receipt of carer's allowance or treated in accordance with paragraph 14(2) of that Schedule as being in receipt of carer's allowance.

(2) Where the carer premium is awarded in respect of the applicant and the applicant's partner, their earnings are for the purposes of this paragraph to be aggregated, but the amount to be disregarded in accordance with sub-paragraph (1) must not exceed £20 of the aggregated amount.

7. Where the carer premium is awarded in respect of an applicant who is a member of a couple and whose earnings are less than £20, but is not awarded in respect of the other member of the couple, and that other member is engaged in an employment—

- (a) specified in paragraph 9(1), so much of the other member's earnings as would not when aggregated with the amount disregarded under paragraph 6 exceed £20;
- (b) other than one specified in paragraph 9(1), so much of the other member's earnings from such other employment up to £10 as would not when aggregated with the amount disregarded under paragraph 6 exceed £20.

8. In a case where paragraphs 4, 6, 7 and 9 do not apply to the applicant and the applicant is one of a couple and a member of that couple is in employment, £10; but, notwithstanding regulation 24 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it does not apply to the applicant's partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £10.

9.—(1) In a case where paragraphs 4, 5, 6 and 7 do not apply to the applicant, £20 of earnings derived from one or more employments as—

- [^{F63}(a) a part-time fire-fighter employed by the Scottish Fire and Rescue Service established under section 1A of the Fire (Scotland) Act 2005;]
- (b) a part-time fire-fighter employed by a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004 ^{M25} or a scheme to which section 4 of that Act ^{M26} applies;
- (c) an auxiliary coastguard in respect of coast rescue activities;
- (d) a person engaged part-time in the manning or launching of a life boat;
- (e) a member of any territorial or reserve force prescribed in Part I of Schedule 6 to the Social Security (Contributions) Regulations 2001 ^{M27},

but, notwithstanding regulation 24 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if this paragraph applies to an applicant it does not apply to the applicant's partner except to the extent specified in sub-paragraph (2).

(2) If the applicant's partner is engaged in employment—

- (a) specified in sub-paragraph (1), so much of the partner's earnings as would not in aggregate with the amount of the applicant's earnings disregarded under this paragraph exceed £20;
- (b) other than an employment specified in sub-paragraph (1), so much of the partner's earnings from that employment up to £10 as would not in aggregate with the applicant's earnings disregarded under this paragraph exceed £20.

Textual Amendments

- F63** Sch. 3 para. 9(1)(a) substituted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, 11

Marginal Citations

- M25** 2004 c.21. Section 2 was amended by paragraph 22 of Schedule 1 to Schedule 7 to the Local Government and Public Involvement in [Health Act 2007 \(c.28\)](#) and Part 4 of Schedule 7 to the [Local Democracy, Economic Development and Construction Act 2009 \(c.20\)](#).
- M26** Section 4 was amended by paragraph 22 of Schedule 1 to the Local Government and Public Involvement in [Health Act 2007 \(c.28\)](#) and Schedule 7 to the Local Democracy, Economic Development and Construction Act 2009 (c. 20).
- M27** [S.I. 2001/1004](#).

10. Where the applicant is engaged in one or more employments specified in paragraph 9(1), but the applicant's earnings derived from such employments are less than £20 in any week and the applicant is also engaged in any other employment so much of the applicant's earnings from that other employment, up to £5 if the applicant is a single applicant, or up to £10 if the applicant has a partner, as would not in aggregate with the amount of the applicant's earnings disregarded under paragraph 9 exceed £20.

11. In a case to which none of paragraphs 4 to 10 applies, £5.

12.—(1) Where—

- (a) the applicant (or if the applicant is a member of a couple, at least one member of that couple) is a person to whom sub-paragraph (5) applies;
- (b) the relevant authority is satisfied that that person is undertaking exempt work; and
- (c) paragraph 14 does not apply,

the amount specified in sub-paragraph (7) (“the specified amount”).

(2) Where this paragraph applies, paragraphs 4 to 11 do not apply, but in any case where the applicant is a lone parent and the specified amount would be less than the amount specified in paragraph 5, paragraph 5 applies instead of this paragraph.

(3) Notwithstanding regulation 24 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if sub-paragraph (1) applies to one member of a couple (“A”) it does not apply to the other member of that couple (“B”) except to the extent provided for in sub-paragraph (4).

(4) Where A's earnings are less than the specified amount, there must also be disregarded so much of B's earnings as would not when aggregated with A's earnings exceed the specified amount, but the amount of B's earnings which may be disregarded under this sub-paragraph is limited to a maximum of £20 unless the relevant authority is satisfied that B is also undertaking exempt work.

(5) This sub-paragraph applies to a person who is—

- (a) in receipt of a contributory employment and support allowance;
- (b) in receipt of incapacity benefit under Section 30A, 40 or 41 of the 1992 Act;
- (c) in receipt of severe disablement allowance; or
- (d) being credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975^{M28}.

(6) In this paragraph “exempt work” means work of the kind described in—

Status: Point in time view as at 01/04/2017.

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

- (a) regulation 45(2), (3) or (4) of the Employment and Support Allowance Regulations ^{M29}; or (as the case may be);
- (b) regulation 17(2), (3) or (4) of the Social Security (Incapacity for Work) (General) Regulations 1995 ^{M30},

and, in determining for the purposes of this paragraph whether an applicant or a member of a couple is undertaking any type of exempt work, it is immaterial whether that person or their partner is also undertaking other work.

(7) The specified amount is the amount of money from time to time mentioned in any provision referred to in sub-paragraph (6) by virtue of which the work referred to in sub-paragraph (1) is exempt (or, where more than one of those provisions is relevant and those provisions mention different amounts of money, the highest of those amounts).

Marginal Citations

M28 [S.I. 1975/556](#). Regulation 8B was added by [S.I. 1996/2367](#) and amended by [S.I. 2000/3120](#), 2003/521, 2008/1554, 2010/385 and 2012/913.

M29 [Regulation 45\(3\)](#) and (4) was amended by [S.I. 2010/840](#) and 2011/674.

M30 [S.I. 1995/311](#). Regulation 17 was substituted by [S.I. 2006/757](#). Regulation 17(3) was amended by [S.I. 2010/840](#) and 2011/674. Regulation 17(4) was amended by [S.I. 2010/840](#) and 2011/674.

13. Any amount or the balance of any amount which would fall to be disregarded under paragraph 22 or 23 (students: parental contributions) of Schedule 4 had the applicant's income which does not consist of earnings been sufficient to entitle the applicant to the full disregard under those paragraphs.

14. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the applicant's earnings.

15. Any earnings derived from employment which are payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of those earnings.

16. Where a payment of earnings is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.

17. Any earnings of a child or young person.

18.—(1) In a case where the applicant is a person who satisfies at least one of the conditions set out in sub-paragraph (2), and the applicant's net earnings equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of the applicant's earnings to be disregarded under paragraphs 4 to 12 is to be increased by £17.10.

(2) The conditions are that—

- (a) the applicant, or if the applicant is a member of a couple, either the applicant or the other member of that couple, is a person to whom regulation 20(1)(c) of the Working Tax Credit Regulations applies; or
- (b) the applicant—
 - (i) is, or if the applicant is a member of a couple, at least one member of that couple is, aged at least 25 and is engaged in remunerative work for on average not less than 30 hours per week;
 - (ii) is a member of a couple and—

- (aa) at least one member of that couple, is engaged in remunerative work for on average not less than 16 hours per week; and
 - [^{F64}(bb) the applicant's family includes at least one child or young person;]
 - (iii) is a lone parent who is engaged in remunerative work for on average not less than 16 hours per week; or
 - (iv) is, or if the applicant is a member of a couple, at least one member of that couple is, engaged in remunerative work for on average not less than 16 hours per week and—
 - (aa) the applicant's applicable amount includes a disability premium under paragraph 9 of Schedule 1 the work-related activity component under paragraph 21 of that Schedule or the support component under paragraph 22 of that Schedule; and
 - (bb) where the applicant is a member of a couple, at least one member of that couple satisfies the qualifying conditions for the disability premium or either of the components referred to in sub-head (aa) and is engaged in remunerative work for on average not less than 16 hours per week.
- (3) The following are the amounts referred to in sub-paragraph (1)—
- (a) the amount calculated as disregardable from the applicant's earnings under paragraphs 4 to 12;
 - (b) the amount of child care charges calculated as deductible under regulation 27(1)(c) (calculation of income on a weekly basis); and
 - (c) £17.10.
- (4) The provisions of regulation 6 (remunerative work) apply in determining whether or not a person works for on average not less than 30 hours per week, but as if the reference to 16 hours in paragraph (1) of that regulation was a reference to 30 hours.

Textual Amendments

F64 Sch. 3 para. 18(2)(b)(ii)(bb) substituted (1.5.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(3), 5(4) (with reg. 2)

19. In this Schedule “part-time employment” means employment in which the person is engaged on average for less than 16 hours a week.

SCHEDULE 4

Regulation 39(2)

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

- 1.** Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by the applicant in respect of participation in the Mandatory Work Activity Scheme.
- 2.** Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by the applicant in respect of participation in the Employment, Skills and Enterprise Scheme.
- 3.** Any amount paid by way of tax on income which is to be taken into account under regulation 39 (calculation of income other than earnings).
- 4.** Any payment in respect of any expenses incurred or to be incurred by an applicant who is—

Status: Point in time view as at 01/04/2017.

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

- (a) engaged by a charitable or voluntary organisation; or
- (b) volunteer,

if the applicant otherwise derives no remuneration or profit from the employment and is not to be treated as possessing any earnings under regulation 41(5) (notional income).

5. Any payment in respect of expenses arising out of the applicant's participation in a service user group.

6. In the case of employment as an employed earner, any payment in respect of expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment.

7. Where the applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of the applicant's income.

8. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act and the applicant's partner is on an income-based jobseeker's allowance, the whole of the applicant's income.

9. Where the applicant, or a person who was the applicant's partner on 31st March 2003, was entitled on that date to income support or an income-based jobseeker's allowance but ceased to be entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999^{M31} as in force at that date, the whole of the applicant's income.

Marginal Citations

M31 [S.I. 1999/2734](#).

10. Any disability living allowance [^{F65}, armed forces independence payment] or personal independence payment.

Textual Amendments

F65 Words in sch. 4 para. 10 inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **11(8)**

11. Any concessionary payment made to compensate for the non-payment of—

- (a) any payment specified in paragraph 10 or 13;
- (b) income support;
- (c) an income-based jobseeker's allowance;
- (d) an income-related employment and support allowance.

12. Any mobility supplement under article 20 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006^{M32} (including a mobility supplement under any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983^{M33} or any payment intended to compensate for the non-payment of such a supplement.

Marginal Citations

M32 [S.I. 2006/606](#).

M33 [S.I. 1983/686](#). Article 25A was inserted by [S.I. 1983/1164](#) and amended by [S.I. 1983/1540](#), 1986/628, 1990/1300, 1991/708, 1992/702, 1995/445 and 2001/420.

13. Any attendance allowance.

14. Any payment as holder of the Victoria Cross or of the George Cross or any analogous payment.

15.—(1) Any payment—

(a) by way of an education maintenance allowance made pursuant to—

(i) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980^{M34} (power to assist persons to take advantage of educational facilities);

(ii) directions made under section 73ZA of the Education (Scotland) Act 1980^{M35} and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992^{M36}, or

(iii) regulations made under section 518 of the Education Act 1996^{M37} (payment of school expenses: grant of scholarships etc);

(b) corresponding to an education maintenance allowance made pursuant to—

(i) section 14 or section 181 of the Education Act 2002^{M38} (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or

(ii) regulations made under section 181 of that Act; or

(c) by way of financial assistance made pursuant to section 14 of the Education Act 2002.

(2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to—

(a) regulations made under section 49 of the Education (Scotland) Act 1980;

(b) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992; or

(c) regulations made under section 518 of the Education Act 1996,

in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance or other payment made pursuant to any provision specified in sub-paragraph (1).

Marginal Citations

M34 1980 c.44. Section 49 was amended by section 5 of the Schools (Health Promotion and Nutrition) (Scotland) Act 2007 (asp 15) and paragraph 8 of Schedule 10 to the Self-Governing Schools etc. (Scotland) Act 1989 (c.39). Section 73(f) was amended by section 3 of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6).

M35 Section 73ZA was inserted by section 19 of the Further and Higher Education (Scotland) Act 2005 (asp 6).

M36 1992 c.37.

M37 1996 c.56. Section 518 was substituted by section 129 of the School Standards and Framework Act 1998 (c.31) and amended by S.I. 2010/1158.

M38 2002 c.32. Section 14 was amended by section 59 of the Children Act 2004 (c.31), paragraph 23 of Schedule 14 to the Education Act 2005 (c.18), section 15 of the Education Act 2011 (c. 21) and S.I. 2010/1158. Section 181 was amended by S.I. 2010/1158.

16. Any payment made by way of a repayment under regulation 11(2) of the Education (Teacher Student Loans) (Repayment etc) Regulations 2003^{M39}.

Status: Point in time view as at 01/04/2017.

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

Marginal Citations

M39 S.I. 2003/1917.

17.—(1) Any payment made pursuant to section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 except a payment—

- (a) made as a substitute for income support, a jobseeker's allowance, incapacity benefit under section 30A, 40 or 41 of the 1992 Act, severe disablement allowance or an employment and support allowance;
- (b) of an allowance referred to in section 2(3) of the 1973 Act or section 2(5) of the Enterprise and New Towns (Scotland) Act 1990; or
- (c) intended to meet the cost of living expenses which relate to any one or more of the items specified in sub-paragraph (2) whilst an applicant is participating in an education, training or other scheme to enhance the applicant's employment prospects unless the payment is a Career Development Loan paid pursuant to section 2 of the 1973 Act and the period of education or training or the scheme, which is supported by that loan, has been completed.

(2) The items specified in this sub-paragraph for the purposes of sub-paragraph (1)(c) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of the applicant's family, or any council tax or water charges for which that applicant or member is liable.

18.—(1) Subject to sub-paragraph (2), any of the following payments—

- (a) a charitable payment;
- (b) a voluntary payment;
- (c) a payment not falling within head (a) or (b) from a trust whose funds are derived from a payment made in consequence of any personal injury to the applicant;
- (d) a payment under an annuity purchased—
 - (i) pursuant to any agreement or court order to make payments to the applicant; or
 - (ii) from funds derived from a payment made, in consequence of any personal injury to the applicant; or
- (e) a payment not falling within heads (a) to (d) received by virtue of any agreement or court order to make payments to the applicant in consequence of any personal injury to the applicant.

(2) Sub-paragraph (1) does not apply to a payment which is made or due to be made by—

- (a) a former partner of the applicant, or a former partner of any member of the applicant's family; or
- (b) the parent of a child or young person where that child or young person is a member of the applicant's family.

19. Any of the following payments—

- (a) a war disablement pension except insofar as that pension is to be disregarded under paragraph 12 (mobility supplement) or 13 (attendance allowance);
- (b) a war widow's pension or war widower's pension;
- (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about

pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;

- (d) a guaranteed income payment and, if the amount of that payment has been abated to less than £10 by a pension or payment falling within article 39(3)(a) or (b) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011, so much of that pension or payment as would not, in aggregate with the amount of any guaranteed income payment disregarded, exceed £10;
- (e) a payment made to compensate for the non-payment of a pension or payment mentioned in any of heads (a) to (d);
- (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in heads (a) to (d); or
- (g) a pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

20. Subject to paragraph 40, £15 of any—

- (a) widowed mother's allowance paid pursuant to section 37 of the 1992 Act ^{M40};
- (b) widowed parent's allowance paid pursuant to section 39A of the 1992 Act ^{M41}.

Marginal Citations

M40 Section 37 was amended by paragraph 18 of Schedule 24 and Schedule 30 to the [Civil Partnership Act 2004 \(c.33\)](#), [paragraph 2](#) of Schedule 1 to the [Child Benefit Act 2005 \(c.6\)](#) and section 50 of the [Welfare Reform Act 2007 \(c.5\)](#).

M41 Section 39A was inserted by section 55 of the [Welfare Reform and Pensions Act 1999 \(c.30\)](#) and amended by paragraph 20 of Schedule 24 and Schedule 30 to the [Civil Partnership Act 2004 \(c.33\)](#), [paragraph 3](#) of Schedule 1 to the [Child Benefit Act 2005 \(c.6\)](#) and section 51 of the [Welfare Reform Act 2007 \(c.5\)](#).

21.—(1) Any income derived from capital to which the applicant is or is treated under regulation 50 (capital jointly held) as beneficially entitled but, subject to sub-paragraph (2), not income derived from capital disregarded under paragraphs 3, 4, 6, 10, 16 or 30 to 33 of Schedule 5.

(2) Income derived from capital disregarded under paragraphs 4, 6 or 30 to 33 of Schedule 5 but only to the extent of—

- (a) any mortgage repayments made in respect of the dwelling or premises in the period during which that income accrued; or
- (b) any council tax or water charges which the applicant is liable to pay in respect of the dwelling or premises and which are paid in the period during which that income accrued.

(3) The definition of “water charges” in regulation 2(1) (interpretation) applies to sub-paragraph (2) with the omission of the words “in so far as such charges are in respect of the dwelling which a person occupies as a home”.

22. Where the applicant makes a parental contribution in respect of a student attending a course at an establishment in the United Kingdom or undergoing education in the United Kingdom, which contribution has been assessed for the purposes of calculating—

- (a) under regulations made under section 49 of the Education (Scotland) Act 1980, that student's bursary, scholarship or other allowance under that section or under regulations made under section 73 of that Act ^{M42}, any payment to that student under that section;

Status: Point in time view as at 01/04/2017.

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

- (b) the student's student loan, an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable; or
- (c) under or pursuant to regulations made under sections 1 or 2 of the Education Act 1962 or section 22 of the Teaching and Higher Education Act 1998 ^{M43}, that student's award.

Marginal Citations

- M42** Section 73 was amended by section 73 of the Self-Governing Schools etc. (Scotland) Act 1989 (c.39) and section 3 of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6).
- M43** 1998 c.30. Section 22 was amended by section 146 and Schedule 11 of the Learning and Skills Act 2000 (c.21), section 147 of the Finance Act 2003 (c.14), sections 42 and 43 of, and Schedule 7 to, the Higher Education Act 2004 (c.8), section 257 of the Apprenticeships, Skills, Children and Learning Act 2009 (c.22), section 76 of the Education Act 2011 (c.21) and paragraph 236 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1).

23.—(1) Where the applicant is the parent of a student aged under 25 in advanced education who either—

- (a) is not in receipt of any award, grant or student loan in respect of that education; or
- (b) is in receipt of—
 - (i) a bursary, scholarship or other allowance under section 49(1) of the Education (Scotland) Act 1980 (power of education authorities to assist pupils to take advantage of educational facilities) or a payment under section 73 of that Act; or
 - (ii) an award under section 2 of the Education Act 1962 (discretionary awards) or an award bestowed by virtue of the Teaching and Higher Education Act 1998 or regulations made under that Act,

and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 22, an amount specified in sub-paragraph (2) in respect of each week during the student's term.

(2) For the purposes of sub-paragraph (1), the amount is a sum equal to the lesser of—

- (a) the weekly amount of the payments; or
- (b) the amount by way of a personal allowance for a single applicant aged under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in sub-paragraph (1)(b).

24. Any payment made to the applicant by a child or young person or a non-dependant.

25. Where the applicant occupies a dwelling as the applicant's home and the dwelling is also occupied by a person other than one to whom paragraph 24 or 26 refers and there is a contractual liability to make payments to the applicant in respect of the occupation of the dwelling by that person or a member of that person's family—

- (a) where the aggregate of any payments made in respect of any one week in respect of the occupation of the dwelling by that person or a member of that person's family, or by that person and a member of that person's family, is less than £20, the whole of that amount; or
- (b) where the aggregate of any such payments is £20 or more per week, £20.

26.—(1) Where the applicant occupies a dwelling as the applicant's home and the applicant provides in that dwelling board and lodging accommodation, an amount in respect of each person for which the accommodation is provided for the whole or any part of a week equal to—

- (a) where the aggregate of any payments made in respect of any one week in respect of the accommodation provided to such a person does not exceed £20, 100 per cent of the aggregate of the payments; and
- (b) where the aggregate of any payments exceeds £20, £20 and 50 per cent of the excess of the aggregate payment over £20.

(2) In this paragraph “board and lodging accommodation” means accommodation provided to a person or, if the person is a member of a family, to the person or any other member of the person's family, for a charge which is inclusive of the provision of that accommodation and at least some cooked or prepared meals which are cooked or prepared (by a person other than the person to whom the accommodation is provided or a member of the family of the person to whom the accommodation is provided) and are consumed in that accommodation or associated premises.

27.—(1) Any income in kind, except where regulation 39(11)(b) (calculation of income other than earnings) applies.

(2) In sub-paragraph (1) “income in kind” does not include a payment to a third party made in respect of the applicant which is used by the third party to provide benefits in kind to the applicant.

28. Any income which is payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of that income.

29.—(1) Any payment made in respect of a person who is a member of the applicant's family—

- (a) in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 ^{M44} (adoption allowances schemes) or pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002 ^{M45};
- (b) which is a payment made by a local authority in pursuance of section 50 of the Children Act 1975 ^{M46} (payments towards maintenance of children) or section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 ^{M47} (local authority contribution to a child's maintenance where the child is living with a person as a result of a residence order);
- (c) which is a payment made by an authority, as defined in article 2 of the Children (Northern Ireland) Order 1995 ^{M48}, in pursuance of article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance); or
- (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989 ^{M49} (special guardianship support services).

(2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.

Marginal Citations

M44 2007 asp 4.

M45 2002 c.38. Section 4 was amended by S.I. 2010/1158.

M46 1975 c.72. Section 50 was amended by paragraph 26 of Schedule 4 to the Children (Scotland) Act 1995 (c.36) and section 71 of the Regulation of Care (Scotland) Act 2001 (asp 8).

M47 1989 c.41. Section 15(1) was amended by paragraph 10 of Schedule 16 to the Courts and Legal Services Act 1990 (c.41). Paragraph 15 of Schedule 1 was amended by section 78 of the Civil Partnership Act 2004 (c.33).

M48 S.I. 1995/755.

M49 Section 14F was inserted by section 115 of the Adoption and Children Act 2002 (c.38).

30. Any payment made to the applicant by virtue of arrangements made—

Status: Point in time view as at 01/04/2017.

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

- (a) by a local authority under—
- (i) regulations 33 or 51 of the Looked After Children (Scotland) Regulations 2009 ^{M50} (fostering and kinship care allowances and fostering allowances); ^{F66}...
 - (ii) section 22C(5) and (6)(a) or (b) or section 23(2)(a) of the Children Act 1989 ^{M51} (provision of accommodation and maintenance for a child whom they are looking after); [^{F67}or
 - (iii) article 4(b)(ii), (d)(ii), (e)(ii), (f)(ii) or (g)(ii) of the Kinship Care Assistance (Scotland) Order 2016];
- (b) by a voluntary organisation under section 59(1)(a) of the Children Act 1989 ^{M52} (provision of accommodation by voluntary organisations).

Textual Amendments

- F66** Word in sch. 4 para. 30(a) omitted (1.4.2016) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **8(a)**
- F67** Sch. 4 para. 30(a)(iii) and word inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **8(b)**

Marginal Citations

- M50** [S.S.I. 2009/210](#). Regulation 33 was amended by [S.S.I. 2009/290](#).
- M51** In relation to England sections 22A to 22F were substituted for section 23 by section 8 of the [Children and Young Persons Act 2008 \(c.23\)](#). Section 23(2)(a) remains in force in relation to Wales and was amended by section 49 of the [Children Act 2004 \(c.31\)](#) and paragraph 7 of Schedule 3 to the [Children and Young Persons Act 2008 \(c.23\)](#).
- M52** Section 59(1)(a) was amended by section 49 of the Children Act 2004.

31. Any payment for a person (“the person concerned”), who is not normally a member of the applicant's household but is placed temporarily in the applicant's care, by—

- (a) a health authority;
- (b) a local authority but excluding payments of housing benefit made in respect of the person concerned;
- (c) a voluntary organisation;
- (d) the person concerned pursuant to section 26(3A) of the National Assistance Act 1948 ^{M53};
- [^{F68}(da) the person concerned where the payment is for provision of accommodation to meet that person's needs for care and support arranged pursuant to section 35 or section 36 of the Social Services and Well-being (Wales) Act 2014;]
- [^{F69}(e) the National Health Service Commissioning Board established by section 1H of the National Health Service Act 2006 or a clinical commissioning group established under section 14D of the National Health Service Act 2006;]
- (f) a Local Health Board established under section 16BA of the National Health Service Act 1977 ^{M54} or established by an order made under section 11 of the National Health Service (Wales) Act 2006 ^{M55}.

Textual Amendments

- F68** Sch. 4 para. 31(da) inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(4)(a)**

F69 Sch. 4 para. 31(e) substituted (18.3.2013) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2013 \(S.S.I. 2013/48\)](#), regs. 1, 16

Marginal Citations

M53 1948 c.29. Section 26(3A) was inserted by section 42 of the [National Health Service and Community Care Act 1990 \(c.19\)](#).

M54 Section 16BA was inserted by section 6 of the [National Health Service Reform and Health Care Professions Act 2002 \(c.17\)](#).

M55 2006 c.42.

32. Any payment made by a local authority in accordance with section 12 of the Social Work (Scotland) Act 1968^{M56}, section 22, 29 or 30 of the Children (Scotland) Act 1995^{M57} (provision of services for children and their families and advice and assistance to certain children) [^{F70}, section 17,] 23B, 23C or 24A of the Children Act 1989^{M58} [^{F71} or sections 37, 38, 109, 110 or 114 of the Social Services and Well-being (Wales) Act 2014, but excluding any payment under that last-mentioned Act that is a direct payment within the meaning of sections 50 to 53 of that Act].

Textual Amendments

F70 Words in sch. 4 para. 32 substituted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(4)(b)(i)**

F71 Words in sch. 4 para. 32 inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(4)(b)(ii)**

Marginal Citations

M56 1968 c.49. Section 12 was amended by section 66 and paragraph 10 of Schedule 9 to the National Health Service and Community Care Act 1990, paragraph 15 of Schedule 4 to the [Children \(Scotland\) Act 1995 \(c.36\)](#), **section 120** of the [Immigration and Asylum Act 1999 \(c.33\)](#), and section 3 of the Community Care and Health (Scotland) Act 2002 (asp 5).

M57 Section 22 was amended by paragraph 6 of Schedule 1 to the [Tax Credits Act 1999 \(c.10\)](#), **paragraph 50** of Schedule 3 to the [Tax Credits Act 2002 \(c.21\)](#) and paragraph 14 of Schedule 3 to the [Welfare Reform Act 2007 \(c.5\)](#). Section 29 was amended by section 73 of the [Regulation of Care \(Scotland\) Act 2001 \(asp 8\)](#).

M58 Section 17 was amended by paragraph 108 of Schedule 2 to the [Social Security \(Consequential Provisions\) Act 1992 \(c.6\)](#), **section 7** of the [Children \(Leaving Care\) Act 2000 \(c.35\)](#), **paragraph 16** of Schedule 3 to the Tax Credits Act 2002, section 116 of the [Adoption and Children Act 2002 \(c. 38\)](#), **section 53** of the Children Act 2004, paragraph 6 of Schedule 3 to the Welfare Reform Act 2007, and Schedule 1, paragraph 2 of Schedule 3 and Schedule 4 to the [Children and Young Persons Act 2008 \(c. 23\)](#). Section 23B was inserted by section 2 of Children (Leaving Care) Act 2000 and amended by paragraph 9 of Schedule 3 and Schedule 4 to the Children and Young Persons Act 2008. Section 23C was inserted by section 2 of the Children (Leaving Care) Act 2000 and amended by section 21 of the Children and Young Persons Act 2008. Section 24A was inserted by section 4 of the Children (Leaving Care) Act 2000 and amended by section 116 and paragraph 61 of Schedule 3 to the Adoption and Children Act 2002.

33.—(1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 29 of the Children (Scotland) Act 1995^{M59} (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) [^{F72}, section 23C] of the Children Act 1989 [^{F73} or section 110 of the Social Services and Well-being (Wales) Act 2014, in each case where that payment is made] to a person ("A") which A passes on to the applicant.

(2) Sub-paragraph (1) applies only where A—

Status: Point in time view as at 01/04/2017.

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

- (a) was formerly in the applicant's care;
- (b) is aged 18 or over; and
- (c) continues to live with the applicant.

Textual Amendments

- F72** Words in sch. 4 para. 33(1) substituted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(4)(c)(i)**
- F73** Words in sch. 4 para. 33(1) inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(4)(c)(ii)**

Marginal Citations

- M59** Section 29 was amended by section 73 of the [Regulation of Care \(Scotland\) Act 2001 \(asp 8\)](#).

34.—(1) Subject to sub-paragraph (2), any payment received under an insurance policy taken out to insure against the risk of being unable to maintain repayments—

- (a) on a loan which is secured on the dwelling which the applicant occupies as the applicant's home; or
- (b) under a regulated agreement as defined for the purposes of the Consumer Credit Act 1974^{M60} or under a hire-purchase agreement or a conditional sale agreement as defined for then purposes of Part 3 of the Hire-Purchase Act 1964^{M61}.

(2) A payment referred to in sub-paragraph (1) is only to be disregarded to the extent that the payment received under that policy does not exceed the amounts, calculated on a weekly basis, which are used to—

- (a) maintain the repayments referred to in sub-paragraph (1)(a) or (b); and
- (b) meet any amount due by way of premiums on—
 - (i) that policy; or
 - (ii) in a case to which sub-paragraph (1)(a) applies, an insurance policy taken out to insure against loss or damage to any building or part of a building which is occupied by the applicant as the applicant's home and which is required as a condition of the loan referred to in that sub-paragraph.

Marginal Citations

- M60** [1974 c.39](#).
- M61** [1964 c.53](#).

35. Any payment of income which by virtue of regulation 45 (income treated as capital) is to be treated as capital.

36. Any social fund payment made pursuant to Part 8 of the 1992 Act.

37. A crisis payment made for the purpose of meeting an immediate short term need or a payment made for the purpose of meeting a need for community care—

- [^{F74}(a) from a welfare fund;]
- (b) by a local authority in exercise of the power in section 1 of the Localism Act 2011^{M62} (local authority's general power of competence) and using funds provided by the Secretary of

State, and in this sub-paragraph local authority means a local authority within the meaning of section 8 of that Act; or

- (c) by, or on behalf of, the Welsh Ministers in exercise of the power in section 60 of the Government of Wales Act 2006 ^{M63} (promotion etc. of well-being).

Textual Amendments

- F74** Sch. 4 para. 37(a) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **4(5)**

Marginal Citations

- M62** 2011 c.20.
M63 2006 c.32.

38. Any payment under Part 10 of the 1992 Act (Christmas bonus for pensioners).

39. Where a payment of income is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.

40. The total of an applicant's income or, if the applicant is a member of a family, the family's income and the income of any person which the applicant is treated as possessing under regulation 24(2) (calculation of income and capital of members of applicant's family and of a polygamous marriage) to be disregarded under regulation 55(2)(b) (calculation of covenant income where a contribution is assessed), regulation 56(1)(d) (calculation of covenant income where no grant income or no contribution is assessed) regulation 59(2) (treatment of student loans), regulation 61(3) (treatment of payments from access funds) and paragraph 20 (widowed mother's allowance and widowed parent's allowance) must in no case exceed £20 per week.

41.—(1) Any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, ^{F75}another infected blood payment scheme,^{F76}ILF Scotland] or the London Bombings Relief Charitable Fund.

(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) that person's partner or former partner from whom the person is not, or where the person has died was not, estranged or divorced or with whom the person has formed a civil partnership that has not been dissolved or, where the person has died, had not been dissolved at the time of the person's death;
- (b) any child who is a member of the person's family or who was a member and who is a member of the applicant's family; or
- (c) any young person who is a member of the person's family or who was a member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and that person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and that person have formed a civil partnership, the civil partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) the person who is suffering from haemophilia or who is a qualifying person;

Status: Point in time view as at 01/04/2017.

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

- (b) any child who is a member of the person's family or who was a member and who is a member of the applicant's family; or
 - (c) any young person who is a member of the person's family or who was a member and who is a member of the applicant's family.
- (4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where—
- (a) the person has no partner or former partner from whom the person is not estranged or divorced or with whom the person has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of the person's family; and
 - (b) the payment is made either—
 - (i) to the person's parent or step-parent; or
 - (ii) where the person at the date of the payment is a child, a young person or a student who has not completed full-time education and has no parent or step-parent, to the person's guardian,
 but only for a period from the date of the payment until the end of two years from the person's death.
- (5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where—
- (a) the person at the date of death (the relevant date) had no partner or former partner from whom the person was not estranged or divorced or with whom the person has formed a civil partnership that has not been dissolved, nor any child or young person who was or had been a member of the person's family; and
 - (b) the payment is made either—
 - (i) to the person's parent or step-parent; or
 - (ii) where the person at the relevant date was a child, a young person or a student who had not completed full-time education and had no parent or step-parent, to the person's guardian,
 but only for a period of two years from the relevant date.
- (6) In the case of a person to whom or for whose benefit a payment referred to in this paragraph is made, any income which derives from any payment of income or capital made under or deriving from any of the Trusts.
- (7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts is to be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, [^{F77}any other infected blood payment scheme,][^{F78}ILF Scotland] and the London Bombings Relief Charitable Fund.

Textual Amendments

- F75** Words in sch. 4 para. 41(1) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **12(a)**
- F76** Words in sch. 4 para. 41(1) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **4(2)(f)**
- F77** Words in sch. 4 para. 41(7) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **12(b)**

F78 Words in sch. 4 para. 41(7) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **4(2)(f)**

42. Any housing benefit.

43. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

44. Any payment in consequence of a reduction of council tax under section 13 or 80 of the Act.

45.—(1) Any payment or repayment made—

- (a) under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 ^{M64} (travelling expenses and health service supplies);
- (b) under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 ^{M65} (travelling expenses and health service supplies); or
- (c) under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 ^{M66} (travelling expenses and health service supplies).

(2) Any payment or repayment made by the Scottish Ministers, the Secretary of State for Health or the Welsh Ministers which is analogous to a payment or repayment mentioned in sub-paragraph (1).

Marginal Citations

M64 [S.S.I. 2003/460](#). Regulation 3 was amended by [S.S.I. 2004/102](#). Regulation 5 was amended by [S.S.I. 2011/55](#). Regulation 11 was amended by [S.S.I. 2004/166](#), [2006/142](#), [2006/183](#) and [2011/55](#).

M65 [S.I. 2003/2382](#). Regulation 5 was amended by [S.I. 2004/663](#), [2004/936](#), [2006/562](#), [2008/1697](#) and [2009/411](#). Regulation 6 was amended by [S.I. 2006/562](#) and [2006/675](#). Regulation 12 was amended by [S.I. 2004/696](#) and [2006/562](#).

M66 [S.I. 2007/1104](#). Regulation 5 was amended by [S.I. 2008/1879](#) and [2568](#), and [2009/709](#). Regulation 11 was amended by [S.I. 2009/1824](#).

46. Any payment made to such persons entitled to receive benefits as may be determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 ^{M67} in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins).

Marginal Citations

M67 [1988 c.7](#). Section 13 was substituted by section 185 of the [Health and Social Care \(Community Health and Standards\) Act 2003 \(c.43\)](#).

47. Any payment made by the Scottish Ministers or the Secretary of State under a scheme established to assist relatives and other persons to visit persons in custody.

48.—(1) Where an applicant's [^{F79}family includes at least one child or young person], £15 of any payment of aliment or maintenance, other than child maintenance, whether under a court order or not, which is made or due to be made by the applicant's former partner or the applicant's partner's former partner.

Status: Point in time view as at 01/04/2017.

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

(2) For the purpose of sub-paragraph (1) where more than one aliment or maintenance payment is to be taken into account in any week, all the payments are to be aggregated and treated as if they were a single payment.

(3) A payment made by the Secretary of State in lieu of maintenance is, for the purpose of sub-paragraph (1), to be treated as a payment of maintenance made by a person specified in sub-paragraph (1).

Textual Amendments

F79 Words in [sch. 4 para. 48\(1\)](#) substituted (1.5.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(3), **5(5)** (with reg. 2)

49.—(1) Any payment of child aliment or maintenance made by or derived from a liable relative where the child or young person in respect of whom the payment is made is a member of the applicant's family, except where the person making the payment is the applicant or the applicant's partner.

(2) In paragraph (1)—

“child aliment or maintenance” means any payment towards the maintenance of a child or young person, including any payment made voluntarily and payments made under—

- (a) the Child Support Act 1991 ^{M68},
- (b) the Child Support (Northern Ireland) Order 1991 ^{M69};
- (c) a court order;
- (d) a consent order under the Civil Partnership Act 2004, the Matrimonial and Family Proceedings Act 1984 or the Matrimonial Causes Act 1973;
- (e) a maintenance agreement registered for execution in the Books of Council and Session or the sheriff court books; and

“liable relative” means a person listed in regulation 54 (interpretation) of the Income Support (General) Regulations 1987 ^{M70}, other than a person falling within sub-paragraph (d) of that definition.

Marginal Citations

M68 [1991 c.48](#).

M69 [1991/2628 \(N.I. 23\)](#).

M70 [S.I. 1987/1967](#) was relevantly amended by [S.I. 2005/2877](#) and [2008/2111](#).

50. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 ^{M71} to assist disabled persons to obtain or retain employment despite their disability.

Marginal Citations

M71 [1944 c.10](#).

51. Any guardian's allowance payable under section 77 of the 1992 Act ^{M72}.

Marginal Citations

M72 Section 77 was amended by Schedule 6 to the [Tax Credits Act 2002 \(c. 21\)](#), [paragraph 34](#) of Schedule 24 to the [Civil Partnership Act 2004 \(c.33\)](#) and paragraph 4 of Schedule 1 to the [Child Benefit Act 2005 \(c.6\)](#).

52.—(1) If the applicant is in receipt of any benefit under Part 2, 3 or 5 of the 1992 Act, any increase in the rate of that benefit arising under Part 4 (increases for dependants) or section 106(a) (unemployability supplement) of the 1992 Act, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.

(2) If the applicant is in receipt of any pension or allowance under Part 2 or 3 of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006^{M73}, any increase in the rate of that pension or allowance under that Order, where the dependant in respect of whom the increase is paid is not a member of the applicant's family.

Marginal Citations

M73 [S.I. 2006/606](#).

53. Any supplementary pension under article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006^{M74} (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.

Marginal Citations

M74 [Article 23\(2\)](#) was amended by [S.I. 2009/706](#).

54. In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983^{M75} (pensions to widows, widowers or surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme^{M76}.

Marginal Citations

M75 [S.I. 1983/686](#). Regulation 27(3) was added by [S.I. 1994/2021](#).

M76 [Schedule 4](#) was substituted by [S.I. 2012/670](#).

55.—(1) Any payment which is—

- (a) made under any of the Dispensing Instruments to a widow, widower or surviving civil partner of a person—
 - (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
 - (ii) whose service in such capacity terminated before 31st March 1973; and
- (b) equal to the amount specified in article 23(2) of the Naval, Military and Air Forces Etc. (Disablement and Death) Service Pensions Order 2006.

(2) In this paragraph “the Dispensing Instruments” means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).

Status: Point in time view as at 01/04/2017.

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

56. Except in a case which falls under paragraph 18(1) of Schedule 3, where the applicant is a person who satisfies any of the conditions of paragraph 18(2) of that Schedule, any amount of working tax credit up to £17.10.

57. Any payment made [^{F80}as a direct payment as defined in section 4(2) of the Social Care (Self-directed Support) (Scotland) Act 2013], [^{F81}under sections 12A to 12D] of the National Health Service Act 2006 ^{M77} (direct payments for health care) or under regulations made under section 57 of the Health and Social Care Act 2001 ^{M78} (direct payments) [^{F82}or under sections 50 to 53 of the Social Services and Well-being (Wales) Act 2014 (direct payments)].

Textual Amendments

- F80** Words in sch. 4 para. 57 substituted (1.4.2014) by [The Social Care \(Self-directed Support\) \(Scotland\) Act 2013 \(Consequential and Saving Provisions\) Order 2014 \(S.S.I. 2014/90\)](#), art. 1, **sch. Pt. 3** (with art. 3)
- F81** Words in sch. 4 para. 57 substituted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **12**
- F82** Words in sch. 4 para. 57 inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(4)(d)**

Marginal Citations

- M77** [2006 c.41](#). Section 12A to 12D were inserted by section 11 of the [Health Act 2009 \(c.21\)](#). Section 12B was amended by paragraph 11 of Schedule 4 to the [Health and Social Care Act 2012 \(c.7\)](#).
- M78** [2001 c.15](#). Section 57 was amended by section 146 of the [Health and Social Care Act 2008 \(c.14\)](#) and section 16 of the [Social Care Charges \(Wales\) Measure 2010 \(c.02\)](#).

58.—(1) Subject to sub-paragraph (2), in respect of a person who is receiving, or who has received, assistance under the self-employment route, any payment to that person—

- (a) to meet expenses wholly and necessarily incurred whilst carrying on the commercial activity; or
- (b) which is used or intended to be used to maintain repayments on a loan taken out by that person for the purpose of establishing or carrying on the commercial activity,

in respect of which such assistance is or was received.

(2) Sub-paragraph (1) applies only in respect of payments which are paid to that person from the special account.

59.—(1) Any payment of a sports award except to the extent that it has been made in respect of any one or more of the items specified in sub-paragraph (2).

(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or where the applicant is a member of a family, any other member of the applicant's family, or any council tax or water charges for which that applicant or member is liable.

(3) For the purposes of sub-paragraph (2) “food” does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.

60. Where the amount of subsistence allowance paid to a person in a reduction week exceeds the amount of income-based jobseeker's allowance that person would have received in that reduction week had it been payable, that excess amount less 50 pence.

61. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise.

62. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 ^{M79}.

Marginal Citations

M79 S.I. 2001/1167.

63.—(1) Any payment made by a local authority or by the Welsh Ministers, to or on behalf of the applicant or the applicant's partner relating to a service which is provided to develop or sustain the capacity of the applicant or the applicant's partner to live independently in the applicant's accommodation.

(2) For the purposes of sub-paragraph (1) “local authority” includes, in England, a county council.

64. Any payment of child benefit.

SCHEDULE 5

Regulation 43(2)

Capital to be disregarded

1. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by the applicant in respect of the applicant's participation in the Mandatory Work Activity Scheme, but only for a period of 52 weeks, beginning with the date of receipt of the payment.

2. Any payment made to the applicant in respect of any travel or other expenses incurred, or to be incurred, by the applicant in respect of the applicant's participation in the Employment, Skills and Enterprise Scheme, but only for a period of 52 weeks beginning with the date of receipt of the payment.

3. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as the applicant's home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, any croft land on which the dwelling is situated, but, notwithstanding regulation 24 (calculation of income and capital of members of applicant's family and of a polygamous marriage), only one dwelling is to be disregarded under this paragraph.

4. Any premises acquired for occupation by the applicant which the applicant intends to occupy as the applicant's home within 26 weeks of the date of acquisition or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of the premises.

5. Any sum directly attributable to the proceeds of sale of any premises formerly occupied by the applicant as the applicant's home which is to be used for the purchase of other premises intended for such occupation within 26 weeks of the date of sale or such longer period as is reasonable in the circumstances to enable the applicant to complete the purchase.

6. Any premises occupied in whole or in part—

- (a) by a partner or relative of a single applicant or any member of the family as that person's home where that person has attained the qualifying age for state pension credit or is incapacitated; or

Status: Point in time view as at 01/04/2017.

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

- (b) by the former partner of the applicant as that person's home, but this provision does not apply where the former partner is a person from whom the applicant is estranged or divorced or with whom the applicant had formed a civil partnership that has been dissolved.

7. Where an applicant is on income support, an income-based jobseeker's allowance or an income-related employment and support allowance, the whole of the applicant's capital.

8. Where the applicant is a member of a joint-claim couple for the purposes of the Jobseekers Act 1995 ^{M80} and the applicant's partner is on income-based jobseeker's allowance, the whole of the applicant's capital.

Marginal Citations

M80 1995 c.18.

9. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub-leases or sub-tenancies.

10.—(1) The assets of any business owned in whole or in part by the applicant and for the purposes of which the applicant is engaged as a self-employed earner, or if the applicant has ceased to be engaged as a self-employed earner, for a period that is reasonable in the circumstances to allow for disposal of any asset.

(2) The assets of any business owned in whole or in part by the applicant where—

- (a) the applicant is not engaged as a self-employed earner in that business by reason of some disease or bodily or mental disablement; but
- (b) the applicant intends to become engaged or, as the case may be, re-engaged as a self-employed earner in that business as soon as the applicant recovers or is able to become engaged or re-engaged in that business,

for a period of 26 weeks from the date on which the application for council tax reduction is made, or is treated as made, or, if it is unreasonable to expect the applicant to become engaged or re-engaged in that business within that period, for a longer period that is reasonable in the circumstances to enable the applicant to become engaged or re-engaged as a self-employed earner in that business.

(3) In the case of a person who is receiving assistance under the self-employment route, the assets acquired by that person for the purpose of establishing or carrying on the commercial activity in respect of which the assistance is being received.

(4) In the case of a person who has ceased carrying on the commercial activity in respect of which assistance was received as specified in sub-paragraph (3), the assets relating to that activity for a period which is reasonable in the circumstances to allow for disposal of any such asset.

11.—(1) Subject to sub-paragraph (2), any arrears of or any concessionary payment made to compensate for arrears due to the non-payment of—

- (a) any payment specified in paragraphs 10, 12 or 13 of Schedule 4;
- (b) an income-related benefit under Part 7 of the 1992 Act;
- (c) an income-based jobseeker's allowance;
- (d) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 ^{M81};
- (e) working tax credit and child tax credit; or
- (f) an income-related employment and support allowance,

but only for a period of 52 weeks from the date of the receipt of arrears or of the concessionary payment.

(2) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1) relating to one of the specified payments, benefits or allowances amounts to £5,000 or more (“the relevant sum”) and is—

- (a) paid in order to rectify, or to compensate for, an official error as defined in regulation 1(2) of the Decisions and Appeals Regulations ^{M82}, and
- (b) received by the applicant in full on or after 14th October 2001,

sub-paragraph (1) has effect in relation to the arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the period of entitlement to council tax reduction, for the remainder of that period if it is a longer period.

(3) For the purposes of sub-paragraph (2), “the period of entitlement to council tax reduction” means—

- (a) the period of entitlement to council tax reduction in which the relevant sum is first received (or the first part of the relevant sum where it is paid in more than one instalment); and
- (b) where that period of entitlement is followed by one or more periods of entitlement which, or each of which, begins immediately after the end of the previous period, such further period provided that for that further period the applicant—
 - (i) is the person who received the relevant sum; or
 - (ii) is the partner of the person who received the relevant sum, or was that person's partner at the date of the partner's death; and

“official error” means an error made by an officer of the Department for Work and Pensions acting as such which no person outside the Department caused or to which no person outside the Department materially contributed but excludes any error of law which is shown to have been an error by virtue of a subsequent decision of the Upper Tribunal or the court.

Marginal Citations

M81 S.I. 2001/1167.

M82 Regulation 1(2) was relevantly amended by [S.I. 2002/1379](#), 2002/1703, 2008/2683 and 2012/757.

[^{F83}**11A.**—(1) The total amount of any payments disregarded under paragraph 18 of Schedule 10 to the Universal Credit Regulations 2013, where the award in respect of which the payments last fell to be disregarded under those Regulations is in existence on the date on which the application for a council tax reduction is made or terminated immediately before that date.

(2) Any disregard which applies under sub-paragraph (1) has effect until expiry of the period of entitlement to council tax reduction, which period is to be determined in accordance with paragraph 11(3).]

Textual Amendments

F83 [Sch. 5 para. 11A](#) inserted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, 13

12. Any sum—

- (a) paid to the applicant in consequence of damage to, or loss of the home or any personal possession and intended for its repair or replacement; or

Status: Point in time view as at 01/04/2017.

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

- (b) acquired by the applicant (whether as a loan or otherwise) on the express condition that it is to be used for effecting essential repairs or improvement to the home,

which is to be used for the intended purpose, for a period of 26 weeks from the date on which it was so paid or acquired or such longer period as is reasonable in the circumstances to effect the repairs, replacement or improvement.

13. Any sum—

- (a) deposited with a housing association as defined in section 1(1) of the Housing Associations Act 1985 ^{M83} or section 338(1) of the Housing (Scotland) Act 1987 ^{M84} as a condition of occupying the home; and
- (b) which was so deposited and which is to be used for the purchase of another home,

for the period of 26 weeks or such longer period as may be reasonable in the circumstances to enable the applicant to complete the purchase.

Marginal Citations

M83 1985 c.69. Section 1(1) was amended by sections 1 and 3 of, and paragraph 6 of Schedule 2 to, the Housing (Scotland) Act 1988 (c.43), **paragraph 11** of schedule 10 to the Housing (Scotland) Act 2001 (asp 10) and S.I. 1996/2325.

M84 1987 c.26. There are amendments to section 338 which are not relevant to these Regulations.

14. Any personal possessions except those acquired by the applicant with the intention of reducing the applicant's capital in order to secure entitlement to council tax reduction or to increase the amount of that reduction.

15. The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.

16. Where the funds of a trust are derived from a payment made in consequence of any personal injury to the applicant or applicant's partner, the value of the trust fund and the value of the right to receive any payment under that trust.

17.—(1) Any payment made to the applicant or the applicant's partner in consequence of any personal injury to the applicant or, as the case may be, the applicant's partner.

(2) But sub-paragraph (1)—

- (a) applies only for the period of 52 weeks beginning with the day on which the applicant or as the case may be the applicant's partner first receives any payment in consequence of that personal injury;
- (b) does not apply to any subsequent payment made to the applicant or as the case may be the applicant's partner in consequence of that injury (whether it is made by the same person or another);
- (c) ceases to apply to the payment or any part of the payment from the day on which the applicant or as the case may be the applicant's partner no longer possesses it; and
- (d) does not apply to any payment from a trust where the funds of the trust are derived from a payment made in consequence of any personal injury to the applicant or as the case may be the applicant's partner.

(3) For the purposes of sub-paragraph (2)(c), the circumstances in which an applicant or an applicant's partner no longer possesses a payment or a part of it include where the applicant or as the case may be the applicant's partner has used a payment or part of it to purchase an asset.

18. The value of the right to receive any income under a life interest or from a life rent.

19. The value of the right to receive any income which is disregarded under paragraph 15 of Schedule 3 or paragraph 28 of Schedule 4.

20. The surrender value of any instrument by which the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, or any instrument evidencing a contract which is subject to payment of premiums for a term dependent on human life.

21. Where any payment of capital falls to be made by instalments, the value of the right to receive any outstanding instalments.

22. Any payment made by a local authority in accordance with section 12 of the Social Work (Scotland) Act 1968 (general social welfare services of local authorities), sections 22, 29 or 30 of the Children (Scotland) Act 1995 (provision of services for children and their families and advice and assistance) [^{F84}, sections 17], 23B, 23C or 24A of the Children Act 1989 (provision of services for children and their families and advice and assistance) [^{F85} or sections 37, 38, 109, 110 or 114 of the Social Services and Well-being (Wales) Act 2014, but excluding any payment under that last-mentioned Act that is a direct payment within the meaning of sections 50 to 53 of that Act].

Textual Amendments

F84 Words in sch. 5 para. 22 substituted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(5)(a)(i)**

F85 Words in sch. 5 para. 22 inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(5)(a)(ii)**

23.—(1) Subject to sub-paragraph (2), any payment (or part of a payment) made by a local authority in accordance with section 29 of the Children (Scotland) Act 1995 (local authorities' duty to promote welfare of children and powers to grant financial assistance to persons in, or formerly in, their care) [^{F86}, section 23C] of the Children Act 1989 [^{F87} or section 110 of the Social Services and Well-being (Wales) Act 2014, in each case where that payment is made] to a person (“A”) which A passes on to the applicant.

(2) Sub-paragraph (1) applies only where A—

- (a) was formerly in the applicant's care;
- (b) is aged 18 or over; and
- (c) continues to live with the applicant.

Textual Amendments

F86 Words in sch. 5 para. 23(1) substituted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(5)(b)(i)**

F87 Words in sch. 5 para. 23(1) inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(5)(b)(ii)**

24. Any social fund payment made pursuant to Part 8 of the 1992 Act.

25. Any crisis payment made for the purpose of meeting an immediate short term need or a payment made for the purpose of meeting a need for community care—

[^{F88}(a) from a welfare fund;]

- (b) by a local authority in exercise of the power in section 1 of the Localism Act 2011 ^{M85} (local authority's general power of competence) and using funds provided by the Secretary of

Status: Point in time view as at 01/04/2017.

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

State, and in this sub-paragraph local authority means a local authority within the meaning of section 8 of that Act; or

- (c) by, or on behalf of, the Welsh Ministers in exercise of the power in section 60 of the Government of Wales Act 2006 ^{M86} (promotion etc. of well-being).

Textual Amendments

F88 Sch. 5 para. 25(a) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **4(6)**

Marginal Citations

M85 2011 c.20.

M86 2006 c.32.

26. Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 ^{M87} (deduction of tax from certain loan interest) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.

Marginal Citations

M87 1988 c.1. Section 369 was amended by section 58 of the [Finance Act 1993 \(c.34\)](#), [section 81](#) of the [Finance Act 1994 \(c.9\)](#), [paragraph 6](#) of Schedule 18 to the [Finance Act 1996 \(c.8\)](#), [paragraph 4](#) of Schedule 4 to the [Finance Act 1999 \(c.16\)](#), section 83 of the [Finance Act 2000 \(c.17\)](#) and paragraph 33 of Schedule 1 to the [Corporation Tax Act 2010 \(c.4\)](#).

27. Any capital which by virtue of regulation 40 (capital treated as income) or 59 (treatment of student loans) is to be treated as income.

28. Where any payment of capital is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.

29.—(1) Any payment made under or by any of the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, [^{F89}ILF Scotland] or the London Bombings Relief Charitable Fund.

(2) Any payment by or on behalf of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) the person's partner or former partner from whom the person is not, or where the person has died was not, estranged or divorced or with whom the person has formed a civil partnership that has not been dissolved or, where the person has died, had not been dissolved at the time of the person's death;
- (b) any child who is a member of the person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of the person's family or who was such a member and who is a member of the applicant's family.

(3) Any payment by or on behalf of the partner or former partner of a person who is suffering or who suffered from haemophilia or who is or was a qualifying person provided that the partner or former partner and the person are not, or if either of them has died were not, estranged or divorced or, where the partner or former partner and the person have formed a civil partnership, the civil

partnership has not been dissolved or, if either of them has died, had not been dissolved at the time of the death, which derives from a payment made under or by any of the Trusts to which sub-paragraph (1) refers and which is made to or for the benefit of—

- (a) the person who is suffering from haemophilia or who is a qualifying person;
- (b) any child who is a member of the person's family or who was such a member and who is a member of the applicant's family; or
- (c) any young person who is a member of the person's family or who was such a member and who is a member of the applicant's family.

(4) Any payment by a person who is suffering from haemophilia or who is a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where—

- (a) the person has no partner or former partner from whom the person is not estranged or divorced or with whom the person has formed a civil partnership that has not been dissolved, nor any child or young person who is or had been a member of the person's family; and
- (b) the payment is made either—
 - (i) to the person's parent or step-parent; or
 - (ii) where the person at the date of the payment is a child, a young person or a student who has not completed full-time education and has no parent or step-parent, to the person's guardian,

but only for a period from the date of the payment until the end of two years from the person's death.

(5) Any payment out of the estate of a person who suffered from haemophilia or who was a qualifying person, which derives from a payment under or by any of the Trusts to which sub-paragraph (1) refers, where—

- (a) that person at the date of death had no partner or former partner from whom the person was not estranged or divorced or with whom the person had formed a civil partnership that had not been dissolved, nor any child or young person who was or had been a member of the person's family; and
- (b) the payment is made either—
 - (i) to that person's parent or step-parent; or
 - (ii) where that person at the relevant date was a child, a young person or a student who had not completed full-time education and had no parent or step-parent, to the person's guardian,

but only for a period of two years from the person's death.

(6) In the case of a person to whom or for whose benefit a payment referred to in this paragraph is made, any capital resource which derives from any payment of income or capital made under or deriving from any of the Trusts.

(7) For the purposes of sub-paragraphs (2) to (6), any reference to the Trusts is to be construed as including a reference to the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, [F90ILF Scotland] and the London Bombings Relief Charitable Fund.

Textual Amendments

F89 Words in sch. 5 para. 29(1) substituted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), 4(2)(g)

Status: Point in time view as at 01/04/2017.

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

F90 Words in sch. 5 para. 29(7) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **4(2)(g)**

30.—(1) Where an applicant has ceased to occupy what was formerly the dwelling occupied as the applicant's home following estrangement or divorce from the applicant's former partner or dissolution of a civil partnership with the applicant's former partner, that dwelling for a period of 26 weeks from the date on which the applicant ceased to occupy it or, where the dwelling is occupied as a home by the former partner who is a lone parent, for so long as it is so occupied.

(2) In this paragraph “dwelling” includes any garage, garden and outbuildings pertaining to the home formerly occupied by the applicant and any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, any croft land on which the dwelling is situated.

31. Any premises where the applicant is taking reasonable steps to dispose of the whole of the applicant's interest in those premises, for a period of 26 weeks from the date on which the applicant first took those steps, or any longer period as is reasonable in the circumstances to enable the applicant to dispose of the premises.

32. Any premises which the applicant intends to occupy as the applicant's home, and in respect of which the applicant is taking steps to obtain possession and has sought legal advice, or has commenced legal proceedings, with a view to obtaining possession, for a period of 26 weeks from the earlier of the date on which the applicant first sought that advice or the date on which the applicant first commenced those proceedings, or any longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of those premises.

33. Any premises which the applicant intends to occupy as the applicant's home to which essential repairs or alterations are required in order to render them fit for occupation, for a period of 26 weeks from the date on which the applicant first takes steps to effect those repairs or alterations, or any longer period as is necessary to enable those repairs or alterations to be carried out.

34. Any payment made by the Secretary of State to compensate for the loss (in whole or in part) of entitlement to housing benefit.

35. The value of the right to receive an occupational or personal pension.

36. The value of any funds held under a personal pension scheme.

37. The value of the right to receive any rent except where the applicant has a reversionary interest in the property in respect of which rent is due.

38. Any payment in kind made by a charity or under or by the Trusts, the Fund, MFET Limited, the Skipton Fund, the Caxton Foundation, [^{F91}another infected blood payment scheme,][^{F92}ILF Scotland] or the London Bombings Relief Charitable Fund.

Textual Amendments

F91 Words in sch. 5 para. 38 inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **13**

F92 Words in sch. 5 para. 38 substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **4(2)(g)**

39. Any payment made pursuant to section 2 of the Enterprise and New Towns (Scotland) Act 1990 or section 2 of the 1973 Act, but only for the period of 52 weeks beginning on the date of receipt of the payment.

40. Any payment in consequence of a reduction of council tax under section 13 or 80 of the Act ^{M88} (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.

Marginal Citations

M88 Section 13 was amended by paragraph 42 of Schedule 7 to the [Local Government Act 2003 \(c.26\)](#).
Section 80 was amended by paragraph 176 of Schedule 13 to the [Local Government etc. \(Scotland\) Act 1994 \(c.39\)](#).

41. Any grant made in accordance with a scheme made under section 129 of the Housing Act 1988 ^{M89} or section 66 of the Housing (Scotland) Act 1988 ^{M90} (schemes for payments to assist local housing authority and local authority tenants to obtain other accommodation) which is to be used—

- (a) to purchase premises intended for occupation as the applicant's home; or
- (b) to carry out repairs or alterations which are required to render premises fit for occupation as the applicant's home,

for a period of 26 weeks from the date on which the applicant received the grant or any longer period as is reasonable in the circumstances to enable the purchase, repairs or alterations to be completed and the applicant to commence occupation of the premises as a home.

Marginal Citations

M89 [1988 c.50](#). Section 129 was amended by section 194 of, and Schedule 12 to, the [Local Government and Housing Act 1989 \(c.42\)](#) and [S.I. 2003/986](#).
M90 Section 66 was amended by section 50 of the [Housing \(Scotland\) Act 2001 \(asp 10\)](#).

42. Any arrears of supplementary pension which is disregarded under paragraph 53 (supplementary armed forces pension) of Schedule 4 (sums to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 54 (pensions under the Personal Injuries (Civilians) Scheme 1983) or 55 (older armed forces pensions) of that Schedule, but only for a period of 52 weeks from the date of receipt of the arrears.

43.—(1) Any payment or repayment made—

- (a) under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 ^{M91} (travelling expenses and health service supplies);
- (b) under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 ^{M92} (travelling expenses and health service supplies); and
- (c) under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 ^{M93} (travelling expenses and health service supplies),

but only for a period of 52 weeks from the date of receipt of the payment or repayment.

(2) Any payment or repayment made by the Scottish Ministers, the Secretary of State for Health or the Welsh Ministers which is analogous to a payment or repayment mentioned in sub-paragraph (1), but only for a period of 52 weeks from the date of receipt of the payment or repayment.

Status: Point in time view as at 01/04/2017.

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

Marginal Citations

- M91** [S.S.I. 2003/460](#). Regulation 3 was amended by [S.S.I. 2004/102](#). Regulation 5 was amended by [S.S.I. 2011/55](#). Regulation 11 was amended by [S.S.I. 2004/166](#), [2006/142](#), [2006/183](#) and [2011/55](#).
- M92** [S.I. 2003/2382](#). Regulation 5 was amended by [S.I. 2004/663](#), [2004/936](#), [2006/562](#), [2008/1697](#) and [2009/411](#). Regulation 6 was amended by [S.I. 2006/562](#) and [2006/675](#). Regulation 12 was amended by [S.I. 2004/696](#) and [2006/562](#).
- M93** [S.I. 2007/1004](#). Regulation 5 was amended by [S.I. 2008/1879](#), [2008/2568](#) and [2009/709](#). Regulation 11 was amended by [S.I. 2009/1824](#).

44. Any payment made to those persons entitled to receive benefits as determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988 ^{M94} in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.

Marginal Citations

- M94** [1988 c.7](#). Section 13 was substituted by section 185 of the [Health and Social Care \(Community Health and Standards\) Act 2003 \(c.43\)](#).

45. Any payment made under Part 8A of the 1992 Act (entitlement to health in pregnancy grant).

46. Any payment made by the Scottish Ministers or the Secretary of State under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.

47. Any payment (other than a training allowance) made, whether by the Secretary of State or any other person, under the Disabled Persons (Employment) Act 1944 ^{M95} to assist disabled persons to obtain or retain employment despite their disability.

Marginal Citations

- M95** [1944 c.10](#).

48. Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958 ^{M96} to homeworkers assisted under the Blind Homeworkers' Scheme.

Marginal Citations

- M96** [1958 c.33](#). Section 3 was amended by section 195 of, and paragraph 6 of Schedule 23 to, the [Local Government Act 1972 \(c.70\)](#), [paragraph 134](#) of Schedule 27 to the [Local Government \(Scotland\) Act 1973 \(c.65\)](#), [paragraph 2](#) of Schedule 15 to the [National Health Service \(Scotland\) Act 1978 \(c.29\)](#), [section 102](#) of, and Schedule 17 to, the [Local Government Act 1985 \(c.51\)](#), [paragraph 49](#) of Schedule 13 to the [Local Government etc. \(Scotland\) Act 1994 \(c. 39\)](#), [paragraph 3](#) of Schedule 10 and Schedule 18 to the [Local Government \(Wales\) Act 1994 \(c.19\)](#), and paragraph 19 of Schedule 1 to the [National Health Service \(Consequential Provisions\) Act 2006 \(c.43\)](#). Section 3 was amended in relation to Scotland by Schedules 2 and 27 to the [Local Government \(Scotland\) Act 1973 \(c.65\)](#). Section 3 was amended in relation to England and Wales by paragraph 6 of Schedule 23 to the [Local Government Act 1972 \(c.70\)](#), [Schedule 3](#) to the [Local Authority Social Services Act 1970 \(c.42\)](#) and Schedule 30 to the [Local Government Act 1972 \(c.70\)](#).

49.—(1) Subject to sub-paragraph (2), where an applicant satisfies the conditions in regulation 14(3) and (6) (conditions of entitlement to council tax reduction), the whole of the applicant's capital.

(2) Where in addition to satisfying the conditions in regulation 14(3) and (6) the applicant also satisfies the conditions in regulation 14(4) and (5) (entitlement to the maximum council tax reduction), sub-paragraph (1) does not have effect.

50. Any sum of capital administered on behalf of a person in accordance with an order made under section 13 of the Children (Scotland) Act 1995, or under Rule 36.14 of the Ordinary Cause Rules 1993 in Schedule 1 to the Sheriff Courts (Scotland) Act 1907^{M97} or under Rule 128 of those Rules, where such sum derives from—

- (a) an award of damages for a personal injury to that person; or
- (b) compensation for the death of one or both parents where the person concerned is under the age of 18.

Marginal Citations

M97 1907 c.51. Relevantly amended by S.I. 1993/1956 and 1996/2167.

51.—(1) Any sum of capital to which sub-paragraph (2) applies and—

- (a) which is administered on behalf of a person by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998^{M98} or by the Court of Protection;
- (b) which can only be disposed of by order or direction of one of those courts; or
- (c) where the person concerned is under the age of 18, which can only be disposed of by order or direction prior to that person attaining the age of 18.

(2) This sub-paragraph applies to a sum of capital which is derived from—

- (a) an award of damages for a personal injury to that person; or
- (b) compensation for the death of one or both parents where the person is under the age of 18.

Marginal Citations

M98 S.I. 1998/3132. Rule 21.11 was substituted by S.I. 2007/2204.

52. Any payment to the applicant as holder of the Victoria Cross or George Cross.

53. In the case of a person who is receiving, or who has received, assistance under the self-employment route, any sum of capital which is acquired by the person for the purpose of establishing or carrying on the commercial activity in respect of which the assistance is or was received, but only for a period of 52 weeks from the date on which the sum was acquired.

54.—(1) Any payment of a sports award for a period of 26 weeks from the date of receipt of that payment except to the extent that it has been made in respect of any of the items specified in sub-paragraph (2).

(2) The items specified for the purposes of sub-paragraph (1) are food, ordinary clothing or footwear, household fuel or rent of the applicant or, where the applicant is a member of a family, any other member of the applicant's family, or any council tax or water charges for which the applicant or member of the applicant's family is liable.

Status: Point in time view as at 01/04/2017.

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

(3) For the purposes of sub-paragraph (2) “food” does not include vitamins, minerals or other special dietary supplements intended to enhance the performance of the person in the sport in respect of which the award was made.

55.—(1) Any payment—

- (a) by way of an education maintenance allowance made pursuant to—
 - (i) regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980;
 - (ii) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992; or
 - (iii) regulations made under section 518 of the Education Act 1996; or
- (b) corresponding to an education maintenance allowance made pursuant to—
 - (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training); or
 - (ii) regulations made under section 181 of that Act.

(2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to—

- (a) regulations made under section 49 of the Education (Scotland) Act 1980;
- (b) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992; or
- (c) regulations made under section 518 of the Education Act 1996,

in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance made pursuant to any provision specified in sub-paragraph (1).

56. In the case of an applicant participating in an employment zone programme, any discretionary payment made by an employment zone contractor to the applicant, being a fee, grant, loan or otherwise, but only for the period of 52 weeks from the date of receipt of the payment.

57. Any arrears of subsistence allowance paid as a lump sum but only for the period of 52 weeks from the date of receipt of the payment.

58. Where an ex-gratia payment of £10,000 has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or interment of—

- (a) the applicant;
- (b) the applicant's partner;
- (c) the applicant's deceased spouse or deceased civil partner; or
- (d) the applicant's partner's deceased spouse or deceased civil partner,

by the Japanese during the Second World War, £10,000.

59.—(1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or a member of an applicant's family who is—

- (a) a diagnosed person;
- (b) the diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
- (c) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was acting in place of the diagnosed person's parents at the date of the diagnosed person's death; or

- (d) a member of the diagnosed person's family (other than the diagnosed person's partner) or a person who was a member of the diagnosed person's family (other than the diagnosed person's partner) at the date of the diagnosed person's death.
- (2) Where a trust payment is made to—
- (a) a person referred to in sub-paragraph (1)(a) or (b), that sub-paragraph applies for the period beginning on the date on which the trust payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph(1)(c), that sub-paragraph applies for the period beginning on the date on which the trust payment is made and ending two years after that date;
 - (c) a person referred to in sub-paragraph (1)(d), that sub-paragraph applies for the period beginning on the date on which the trust payment is made and ending on the latest of—
 - (i) two years after that date; or
 - (ii) on the day before the day the person ceases receiving full-time education; or
 - (iii) on the day before the day the person attains the age of 20.
- (3) Subject to sub-paragraph (4), the amount of any payment by a person to whom a trust payment has been made or of any payment out of the estate of a person to whom a trust payment has been made, which is made to an applicant or a member of an applicant's family who is—
- (a) a diagnosed person's partner or the person who was the diagnosed person's partner at the date of the diagnosed person's death;
 - (b) a parent of a diagnosed person, a person acting in place of the diagnosed person's parents or a person who was acting in place of the diagnosed person's parents at the date of the diagnosed person's death; or
 - (c) a member of a diagnosed person's family (other than the diagnosed person's partner) or a person who was a member of the diagnosed person's family (other than the diagnosed person's partner) at the date of the diagnosed person's death,
- but only to the extent that the payments do not exceed the total amount of any trust payments made to that person.
- (4) Where a payment referred to in sub-paragraph (3) is made to—
- (a) a person referred to in sub-paragraph (3)(a), that sub-paragraph applies for the period beginning on the date on which the payment is made and ending on the date on which that person dies;
 - (b) a person referred to in sub-paragraph (3)(b), that sub-paragraph applies for the period beginning on the date on which the payment is made and ending two years after that date; or
 - (c) person referred to in sub-paragraph (3)(c), that sub-paragraph applies for the period beginning on the date on which that payment is made and ending on the latest of—
 - (i) two years after that date;
 - (ii) on the day before the day on which the person ceases receiving full-time education; or
 - (iii) on the day before the day the person attains the age of 20.
- (5) In this paragraph, a reference to a person—
- (a) being the diagnosed person's partner;
 - (b) being a member of a diagnosed person's family; or
 - (c) acting in place of the diagnosed person's parents,

Status: Point in time view as at 01/04/2017.

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

at the date of the diagnosed person's death includes a person who would have been such a person or a person who would have been so acting, but for the diagnosed person residing in a care home, an Abbeyfield Home or an independent hospital on that date.

(6) In this paragraph—

“diagnosed person” means a person who has been diagnosed as suffering from, or who after death has been diagnosed as having suffered from, variant Creutzfeld-Jakob disease; and

“trust payment” means a payment under a trust established out of funds provided by the Secretary of State in respect of persons who suffered from, or who are suffering from, variant Creutzfeld-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions.

60. The amount of any payment, other than a war disablement pension, a war widow's pension or a war widower's pension to compensate for the fact that the applicant, the applicant's partner, the applicant's deceased spouse or deceased civil partner or the applicant's partner's deceased spouse or deceased civil partner—

- (a) was a slave labourer or a forced labourer;
- (b) suffered property loss or suffered personal injury; or
- (c) was a parent of a child who had died,

during the Second World War.

61.—(1) Any payment made by a local authority, or by the Welsh Ministers, to or on behalf of the applicant or the applicant's partner relating to a service which is provided to develop or sustain the capacity of the applicant or the applicant's partner to live independently in their accommodation.

(2) For the purposes of sub-paragraph (1) “local authority” includes in England a county council.

62. Any payment made under regulations made under ^{F93}... section 57 of the Health and Social Care Act 2001 [^{F94}, sections 50 to 53 of the Social Services and Well-being (Wales) Act 2014 (direct payments)] or sections 12A to 12D of the National Health Service Act 2006 (direct payments for health care) [^{F95} or as a direct payment as defined in section 4(2) of the Social Care (Self-directed Support) (Scotland) Act 2013].

Textual Amendments

F93 Words in sch. 5 para. 62 omitted (1.4.2014) by virtue of [The Social Care \(Self-directed Support\) \(Scotland\) Act 2013 \(Consequential and Saving Provisions\) Order 2014 \(S.S.I. 2014/90\)](#), art. 1, **sch. Pt. 3** (with art. 3)

F94 Words in sch. 5 para. 62 inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **6(5)(c)**

F95 Words in sch. 5 para. 62 inserted (1.4.2014) by [The Social Care \(Self-directed Support\) \(Scotland\) Act 2013 \(Consequential and Saving Provisions\) Order 2014 \(S.S.I. 2014/90\)](#), art. 1, **sch. Pt. 3** (with art. 3)

63. Any payment made to the applicant under regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.

64. Any payment made to the applicant under regulations made under section 14F of the Children Act 1989 (special guardianship support services).

SCHEDULE 6

Regulation 93

Savings provisions

1.—(1) Where, on 12th April 1995, a person was entitled to disability premium by virtue of paragraph 13(1)(b) of Schedule 1 to the 1992 Regulations the person is to be treated as entitled to disability premium by virtue of paragraph 10(1)(b) of Schedule 1 to these Regulations for so long as the person is incapable of work in accordance with the provisions of, and regulations made under, Part 12A of the 1992 Act (incapacity for work).

(2) Where, on 12th April 1995, a person was entitled to disability premium by virtue of paragraph 13(1)(b) of Schedule 1 to the 1992 Regulations and in the period from 13th April 1995 to 1st October 1995 entitlement to that disability premium ceased, if—

(a) for the period when that disability premium did not apply the person was incapable of work or was treated as incapable of work in accordance with the provisions of, and regulations made under, Part 12A of the 1992 Act; and

(b) any break in the period of incapacity did not exceed a period of 56 continuous days, for so long as the person is incapable of work or is treated as incapable of work, the disability premium under 10(1)(b) of Schedule 1 to these Regulations is applicable in the person's case.

(3) Paragraphs (1) and (2) do not apply to a person who ceases to be incapable of work or ceases to be treated as incapable of work in accordance with the provisions of, and regulations made under Part 12A of the 1992 Act (incapacity for work) for a period of more than 56 continuous days.

(4) Where, in any period immediately preceding 13th April 1995, the circumstances mentioned in paragraph 13(6) of Schedule 1 to the 1992 Regulations, as in force on 12th April 1995, applied to a person to whom the disability premium was not applicable, that person is to be treated for the purposes of regulations 20(3)(e) (persons not entitled to council tax reduction: students) and 28(11)(g) (treatment of childcare charges) and paragraph 10(1)(b) (additional condition for the disability premium) of Schedule 1 as if the person had been incapable of work in accordance with the provisions of, and regulations made under, Part 12A of the 1992 Act (incapacity for work) throughout that period.

2.—(1) Where the higher pensioner premium was applicable to a person on 12th April 1995, or at any time during the 56 days immediately preceding that date, by virtue of paragraph 13(1)(a)(ii) of Schedule 1 to the 1992 Regulations ^{M99}, as in force on that date, paragraph 10 of Schedule 1 to these Regulations, in so far as it applies to the person, applies subject to the modifications in sub-paragraph (2).

(2) The modifications are—

(a) in paragraph 10(1)(a)(i), for the words “long-term incapacity benefit” where they first appear, substitute “an invalidity pension” and for the words “in the case of long-term incapacity benefit”, substitute “in the case of invalidity pension”;

(b) in paragraph 10(1)(a)(ii) for the words “long-term incapacity benefit” substitute “invalidity pension”;

(c) for paragraph 10(1)(b), substitute—

“(b) the circumstances of the applicant fall, and have fallen, in respect of a continuous period of not less than 28 weeks, within sub-paragraph (5) or, if the person was in Northern Ireland for the whole or part of that period, within one or more comparable Northern Irish provisions.”;

(d) in paragraph 10(3), for the words “or to be incapable of work”, substitute “for the purposes of the provisions specified in that provision”;

Status: Point in time view as at 01/04/2017.

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

- (e) for sub-paragraphs (6) and (7), substitute—
- “(6) For the purposes of sub-paragraph (1)(b) the circumstances of an applicant fall within this sub-paragraph if—
- (a) the applicant provides evidence of incapacity in accordance with regulation 2 of the Social Security (Medical Evidence) Regulations 1976^{M100} (evidence of incapacity for work) in support of a claim for sickness benefit, invalidity pension or severe disablement allowance within the meaning of sections 31, 33 or 68 of the 1992 Act, provided that an adjudication officer has not determined the applicant is not incapable of work, or
- (b) the applicant is in receipt of statutory sick pay within the meaning of Part 11 of the 1992 Act.”.

Marginal Citations

M99 See [S.I. 1996/207](#) and 1516, 1997/2863, 1998/563, 1999/2677, 2000/724, 2001/1029 and 2003/511.

M100 [S.I. 1976/615](#) as relevantly amended by [S.I. 2012/137](#).

Interpretation

3. In this Schedule “the 1992 Regulations” means the Council Tax Benefit (General) Regulations 1992^{M101}.

Marginal Citations

M101 [S.I. 1992/1814](#).

SCHEDULE 7

Regulation 94

Consequential amendments

1.—(1) The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992^{M102} are amended in accordance with this paragraph.

(2) In regulation 1(2) (interpretation), after the definition of “chargeable amount” insert—
 ““council tax reduction” means council tax reduction under the Council Tax Reduction (Scotland) Regulations 2012 or the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012;”.

(3) In regulation 28A (matters not to be shown on demand notices) omit paragraph (b).

(4) In paragraph 5 of Schedule 2 (contents of demand notices)—

(a) for sub-paragraph (iii) substitute—

“(iii) council tax reduction”;

(b) in sub-paragraph (vi) for “benefit” where it appears for the second time substitute “reduction ”; and

(c) after sub-paragraph (vi) insert—

“(vii) any excess council tax reduction being recovered otherwise than by allowing, for the purpose of calculating the total amount payable under the notice, a smaller

amount of council tax reduction than would have been applicable but for the excess council tax reduction;”.

- (5) For paragraph 8(a)(iv) of Schedule 2 substitute—
“(iv) a person may be entitled to council tax reduction;”.

Marginal Citations

M102 S.I. 1992/1332, to which there are amendments not relevant to these Regulations.

2. In the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992 ^{M103}, in regulation 4(2)(b) (calculation of amount payable) for “council tax benefit” substitute “ council tax reduction under the Council Tax Reduction (Scotland) Regulations 2012 or the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 ”.

Marginal Citations

M103 S.I. 1992/1335, to which there are amendments not relevant to these Regulations.

3. In the Council Tax (Alteration of Lists and Appeals) (Scotland) Regulations 1993 ^{M104}, in regulation 21 (appeals in relation to estimates or benefit matters) omit—

“; or

- (b) the calculation of an amount payable as council tax fails to take proper account of the provisions of the Council Tax Benefit (General) Regulations 1992.”.

Marginal Citations

M104 S.I. 1993/355, to which there are amendments not relevant to these Regulations.

4. In the Council Tax (Reduction of Liability) (Scotland) Regulations 1994 ^{M105}, for regulation 4(c) (calculation of amount payable) substitute—

- “(c) the Council Tax Reduction (Scotland) Regulations 2012;
(ca) the Council Tax Reduction State Pension Credit (Scotland) Regulations 2012;”.

Marginal Citations

M105 S.I. 1994/3170, to which there are amendments not relevant to these Regulations.

5. In the Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations 1996 ^{M106}, omit regulation 18 (regulation 28A of the principal Regulations).

Marginal Citations

M106 S.I. 1996/430.

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