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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 319**

**COUNCIL TAX**

**The Council Tax Reduction (State Pension  
Credit) (Scotland) Regulations 2012**

*Made - - - - 21st November 2012*  
*Laid before the Scottish*  
*Parliament - - 23rd November 2012*  
*Coming into force 28th January 2013*

**THE COUNCIL TAX REDUCTION (STATE PENSION  
CREDIT) (SCOTLAND) REGULATIONS 2012**

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

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9. Applicant in receipt of income-related benefit
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11. Membership of a household

PART 3

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12. Application
13. Prescribed years

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- 14A Conditions of entitlement to council tax reduction – dwellings in bands E to H
- 15. Persons not entitled to council tax reduction: absentees
- 16. Persons not entitled to council tax reduction: persons treated as not being in Great Britain
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##### Income and capital

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- 32. Earnings of employed earners
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### Other income

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## CHAPTER 6

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- 70B Appeal against a determination on an application
- 70C Conduct of further reviews

PART 11

Electronic communication

- 71. Electronic communication

PART 12

Transitional provision

- 72. Transitional provision  
Signature

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SCHEDULE 1 Applicable amount

PART 1 Personal allowances

- 1. In this Schedule “patient” means a person (other than a...
- 2. The amount specified in column (2) below in respect of each...
- 3. The amount specified in column (2) below in respect of...

PART 2 Family premium

- 4. The amount specified for the purposes of regulation 20(c) (applicable...

PART 3 Disability premiums

- 5. For the purposes of regulation 20(d), a premium of an...
- 6. (1) Subject to sub-paragraph (2), for the purposes of this...
- 7. Severe disability premium
- 8. Enhanced disability premium
- 9. Disabled child premium

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10. Carer premium
11. Persons in receipt of concessionary payments
12. Person in receipt of benefit

PART 4 Amount of disability premium

SCHEDULE 2 Sums to be disregarded in the calculation of earnings

1. Where two or more of paragraphs 2 to 5 apply...
2. In a case where the applicant is a lone parent,...
3. (1) In a case of earnings from any employment or...
4. (1) If the applicant or any partner of the applicant...
5. (1) £20 if the applicant or any partner of the...
6. (1) Where— (a) the applicant (or if the applicant is...
7. Any amount or the balance of any amount which would...
8. Except where the applicant or the applicant's partner qualifies for...
9. Any earnings, other than earnings referred to in regulation 31(8)(b)...
10. (1) In a case where the applicant is a person...
11. Where a payment of earnings is made in a currency...
12. Any payment in consequence of a reduction of council tax...

SCHEDULE 3 Sums to be disregarded in the calculation of income other than earnings

1. Each of the following payments— (a) a war disablement pension...
2. Any mobility supplement under article 20 of the 2006 Order...
3. Any supplementary pension under article 23(2) of the 2006 Order...
4. In the case of a pension awarded at the supplementary...
5. (1) Any payment which is— (a) made under any of...
6. £15 of any widowed parent's allowance to which the applicant...
7. £15 of any widowed mother's allowance to which the applicant...
8. Where the applicant occupies a dwelling as a home and...
9. If the applicant— (a) owns the freehold or leasehold interest...
10. Where an applicant receives income under an annuity purchased with...
11. (1) Any payment, other than a payment to which sub-paragraph...
12. Any increase in pension or allowance under Part 2 or...
13. Any payment ordered by a court to be made to...
14. Periodic payments made to the applicant or the applicant's partner...
15. Any income which is payable outside the United Kingdom for...
16. Any banking charges or commission payable in converting to sterling...
17. Where the applicant makes a parental contribution in respect of...
18. (1) Where the applicant is the parent of a student...
- 18A (1) Any payment made in respect of a person who...
- 18B Any payment made by a local authority in accordance with...
19. (1) Where an applicant's family includes at least one child...
20. In a case where the conditions of paragraph 10(2) of...
21. Where the total value of any capital specified in Part...
22. Except in the case of income from capital specified in...
23. Where the applicant, or a person who was the partner...
24. Any payment or interest on a payment made under the...

SCHEDULE 4 Capital disregards

PART 1 Capital to be disregarded

1. Any premises acquired for occupation by the applicant which the...
2. Any premises which the applicant intends to occupy as the...
3. Any premises which the applicant intends to occupy as the...
4. Any premises occupied in whole or in part—
5. Any future interest in property of any kind, other than...
6. (1) Where an applicant has ceased to occupy what was...

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7. Any premises where the applicant is taking reasonable steps to...
8. All personal possessions.
9. The assets of any business owned in whole or in...
10. The assets of any business owned in whole or in...
11. The surrender value of any policy of life insurance by...
12. The value of any contract under which—
13. Where an ex-gratia payment has been made by the Secretary...
14. (1) Subject to sub-paragraph (2), the amount of any trust...
15. The amount of any payment, other than a war disablement...
16. (1) Any payment made under or by—
17. (1) Subject to sub-paragraph (2), an amount equal to the...
18. Any amount specified in paragraph 19, 20, 21 or 25...
19. Any amount paid under a policy of insurance in connection...
20. Any amount paid to the applicant or deposited in the...
21. (1) Subject to paragraph 22 any amount paid—
22. (1) Subject to sub-paragraph (3), any payment of £5,000 or...
23. Where a capital asset is held in a currency other...
24. The value of the right to receive income from an...
25. Any arrears of supplementary pension which are disregarded under paragraph...
26. The dwelling, together with any garage, garden and outbuildings, normally...
27. (1) Subject to sub-paragraph (2), where the applicant is entitled...
28. Any payment made under Part 8A of the 1992 Act...
29. Any payment made as a direct payment as defined in...
30. Any payment in consequence of a reduction of council tax...
- 30A Where a person elects to be entitled to a lump...
- 30B (1) Any payment of bereavement support payment in respect of...
- 30C Any payment made under or by the Thalidomide Trust.
- 30D Any early years assistance given in accordance with section 24,...
- 30E Any funeral expense assistance given in accordance with section 24,...
- 30F Any payment or interest on a payment made under, or...
- 30G Any payment of winter heating assistance made by virtue of...
- 30H The one-off payment of £500 to NHS and social care...
- 30I The one-off payment of £500 to persons eligible for working...
- 30J Any payment made in connection with the provision of accommodation...
- 30K Any payment made under section 1(2) or section 4(1) or...
- 30L Any payment of a widowed parent's allowance made under section...

PART 2      Capital not to be treated as income under regulation 27(2)

31. The value of the right to receive any income under...
  32. The value of the right to receive any rent except...
  33. The value of the right to receive any income under...
  34. Where property is held under a trust, other than—
- SCHEDULE 5      Amount of alternative maximum council tax reduction
1. Subject to paragraphs 2 and 3, the alternative maximum council...
  2. In determining a second adult's gross income for the purposes...
  3. Where there are two or more second adults residing with...
  4. In this Schedule— “council tax due in respect of that...
- Explanatory Note

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