
SCOTTISH STATUTORY INSTRUMENTS

2012 No. 319

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

PART 2

Families

Responsibility for another person

10.—(1) Subject to the following provisions of this regulation, a person is to be treated as responsible for a child or a young person who normally lives with that person.

(2) Where a child or young person spends equal amounts of time in different households, or where there is a question as to which household the child or young person is living in, the child or young person is to be treated for the purposes of paragraph (1) as normally living with—

- (a) the person who is receiving child benefit in respect of the child or young person; or
- (b) if there is no such person—
 - (i) where only one claim for child benefit has been made in respect of the child or young person, the person who made that claim; or
 - (ii) in any other case the person who has the primary responsibility for the child or young person.

(3) For the purposes of these Regulations a child or young person can be the responsibility of only one person in any reduction week and any person other than the one treated as responsible for the child or young person under this regulation is to be treated as not responsible for the child or young person.

Changes to legislation:

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, Section 10 is up to date with all changes known to be in force on or before 31 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 2 para. 5(1)(iiia) inserted by [S.S.I. 2024/141 reg. 9\(7\)](#)
- Sch. 4 para. 21(2)(ab) inserted by [S.S.I. 2024/141 reg. 9\(8\)](#)
- reg. 27(1)(j)(iiic) inserted by [S.S.I. 2024/141 reg. 9\(3\)](#)
- reg. 29(11)(f)(iia) inserted by [S.S.I. 2024/141 reg. 9\(4\)](#)
- reg. 48(6)(b)(ia) inserted by [S.S.I. 2024/141 reg. 9\(5\)\(a\)](#)