

SCOTTISH STATUTORY INSTRUMENTS

2012 No. 319

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

PART 6

Income and capital

CHAPTER 2

Income and capital

Calculation of income on a weekly basis

28.—(1) For the purposes of regulation 14(5) [^{F1}or 14A(5)] (conditions of entitlement to council tax reduction) the income of an applicant is to be calculated on a weekly basis by—

- (a) calculating or estimating the amount which is likely to be the applicant's average weekly income in accordance with this Part;
 - (b) adding to that amount the weekly income calculated under regulation 27(2) (meaning of “income”: calculation of tariff income from capital); and
 - (c) then deducting any relevant child care charges to which regulation 29 (treatment of child care charges) applies from any earnings which form part of the average weekly income or, in a case where the conditions in paragraph (2) are met, from those earnings plus whichever credit specified in paragraph (2)(b) is appropriate, up to a maximum deduction in respect of the applicant's family of whichever of the sums specified in paragraph (3) applies in the applicant's case.
- (2) The conditions referred to in paragraph (1)(c) are that—
- (a) the applicant's earnings which form part of the applicant's average weekly income are less than the lower of the relevant child care charges or whichever of the deductions specified in paragraph (3) otherwise applies; and
 - (b) the applicant or, if the applicant is a member of a couple, either of them is in receipt of working tax credit or child tax credit.
- (3) The maximum deduction to which paragraph (1)(c) refers is—
- (a) where the applicant's family includes only one child in respect of whom relevant child care charges are paid, £175 per week; and
 - (b) where the applicant's family includes more than one child in respect of whom relevant child care charges are paid, £300 per week.

Textual Amendments

- F1** Words in [reg. 28\(1\)](#) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2016 \(S.S.I. 2016/253\)](#), [regs. 1, 12](#)

Changes to legislation:

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, Section 28 is up to date with all changes known to be in force on or before 05 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\(5\)\(a\)](#)