

SCHEDULE 4 **S**

Regulation 31(11) and 41(2)

Capital disregards

PART 1 **S**

Capital to be disregarded

1. Any premises acquired for occupation by the applicant which the applicant intends to occupy as a 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.

2. 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 earliest of the date on which the applicant first sought the advice or the date on which the applicant first commenced the proceedings, or such longer period as is reasonable in the circumstances to enable the applicant to obtain possession and commence occupation of those premises.

3. 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 such longer period as is necessary to enable those repairs or alterations to be carried out.

4. Any premises occupied in whole or in part—

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

5. 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.

6.—(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 the 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, and in particular any croft land on which the dwelling is situated.

7. 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 interest in the premises.

8. All personal possessions.

9. 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

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engaged as a self-employed earner, for a period that is reasonable in the circumstances to allow for disposal of those assets.

- 10.** 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 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 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.

11. The surrender value of any policy of life insurance 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.

- 12.** The value of any contract under which—
- (a) the applicant makes one or more payments to another person (“the provider”);
 - (b) the provider undertakes to provide, or secure the provision of, a funeral in the United Kingdom for the applicant on the applicant's death; and
 - (c) the sole purpose of the plan is to provide or secure the provision of a funeral for the applicant on the applicant's death.

13. Where an ex-gratia payment has been made by the Secretary of State on or after 1st February 2001 in consequence of the imprisonment or internment 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, an amount equal to that payment.

14.—(1) Subject to sub-paragraph (2), the amount of any trust payment made to an applicant or any partner of the applicant who is—

- (a) a diagnosed person;
- (b) a diagnosed person's partner or was a diagnosed person's partner at the time of the diagnosed person's death; or
- (c) a parent of a diagnosed person, a person acting in place of a diagnosed person's parents or a person who was acting in place of a diagnosed person's parents 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), sub-paragraph (1) 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; or
- (b) a person referred to in sub-paragraph (1)(c), that paragraph (1) applies for the period beginning on the date on which the trust payment is made and ending 2 years after that date.

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(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 an applicant's partner who is—

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

(4) Where a payment referred to in sub-paragraph (3) is made to—

- (a) a person referred to in sub-paragraph (3)(a) or (b), sub-paragraph (3) applies for the period beginning on the date on which the payment is made and ending on the date on which that person dies; or
- (b) a person referred to in sub-paragraph (3)(c), sub-paragraph (3) applies for the period beginning on the date on which the payment is made and ending 2 years after that date.

(5) In this paragraph a reference to a person—

- (a) being a diagnosed person's partner; or
- (b) acting in place of a diagnosed person's parents,

at the date of the diagnosed person's death includes a person who would have been a diagnosed person's partner or a person acting in place of a diagnosed person's parents but for the diagnosed person residing in a care home or an independent hospital.

(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 Creutzfeldt-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, or who are suffering, from variant Creutzfeldt-Jakob disease for the benefit of persons eligible for payments in accordance with its provisions.

15. 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 during the Second World War the applicant, the applicant's partner, the applicant's deceased spouse or civil partner or the applicant's partner's deceased spouse or civil partner—

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

16.—(1) Any payment made under or by—

- (a) the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation [^{F1}, another infected blood payment scheme][^{F2}, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund]; or
- (b) [^{F3}ILF Scotland].

[^{F4}(1A) Any payment or interest on a payment made under the Windrush Compensation Scheme (Expenditure) Act 2020,

(1B) A Grenfell Tower payment.

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(1C) A Post Office compensation payment.

(1D) a vaccine damage payment where the applicant—

- (a) receives a vaccine damage payment or is a person for whose benefit a vaccine damage payment was made,
- (b) is the partner of a person referred to in head (a) and receives a payment by or on behalf of that person which is derived from a vaccine damage payment,
- (c) was the partner of a person referred to in head (a) immediately before the person's death and receives a payment from their estate which is derived from a vaccine damage payment, or
- (d) in a case where a vaccine damage payment is made to the personal representative of a person who was severely disabled as a result of vaccination ("P"), was P's partner immediately before P's death and receives a payment from P's estate which is derived from a vaccine damage payment.]

[^{F5}(1E) Any payment made under the Victims of Overseas Terrorism Compensation Scheme.]

(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 and which is made to or for the benefit of that person's partner or former partner from whom the applicant is not, or where that person has died was not, estranged or divorced or with whom the applicant has formed a civil partnership that has not been dissolved or, where that person has died, had not been dissolved at the time of that person's death.

(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 and which is made to or for the benefit of the person who is suffering from haemophilia or who is a qualifying person.

(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, where—

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

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, where—

- (a) that person at the date of the person's 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 who was or had been a member of the person's household; and
- (b) the payment is made either—
 - (i) to the person's parent or step-parent; or

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- (ii) where the person at the relevant date was a child or a student who had not completed full-time education and had no parent or step-parent, to any person standing in place of the applicant's parent,

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 or ^{F6}ILF Scotland].

^{F7}(7) In this paragraph “qualifying person” means a person—

- (a) in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, another infected blood payment scheme, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund, or

^{F8}(b) who has received—

- (i) a Grenfell Tower payment;
- (ii) a Post Office compensation payment;
- (iii) a payment or interest on a payment under the Windrush Compensation (Expenditure) Act 2020;
- (iv) a vaccine damage payment in any of the circumstances described in sub-paragraph (1D); or
- (v) a payment made under the Victims of Overseas Terrorism Compensation Scheme.]]

(8) 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 ^{F9}, any other infected blood payment scheme]]^{F10}, the London Bombings Relief Charitable Fund, the London Emergencies Trust and the We Love Manchester Emergency Fund].

Textual Amendments

- F1** Words in sch. 4 para. 16(1)(a) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **19(a)**
- F2** Words in sch. 4 para. 16(1)(a) substituted (20.11.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2017 \(S.S.I. 2017/326\)](#), regs. 1, **11(c)**
- F3** Words in sch. 4 para. 16(1)(b) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **17(2)(b)**
- F4** Sch. 4 para. 16(1A)-(1D) inserted (5.11.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **2(6)(a)(i)**
- F5** Sch. 4 para. 16(1E) inserted (1.4.2024) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **5(a)(i)**
- F6** Words in sch. 4 para. 16(6) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **17(2)(b)**
- F7** Sch. 4 para. 16(7) substituted (5.11.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **2(6)(a)(ii)**
- F8** Sch. 4 para. 16(7)(b) substituted (1.4.2024) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **5(a)(ii)**
- F9** Words in sch. 4 para. 16(8) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **19(c)**
- F10** Words in sch. 4 para. 16(8) substituted (20.11.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2017 \(S.S.I. 2017/326\)](#), regs. 1, **12**

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17.—(1) Subject to sub-paragraph (2), an amount equal to the amount of any payment made in consequence of any personal injury to the applicant or to any partner of the applicant.

(2) Where the whole or part of the payment is administered—

- (a) in accordance with an order made under Rule 36.14 of the Ordinary Cause Rules 1993 or under Rule 128 of those Rules;
- (b) by the High Court or the County Court under Rule 21.11(1) of the Civil Procedure Rules 1998, or the Court of Protection, or on behalf of a person where the payment can only be disposed of by order or direction of any such court; or
- (c) in accordance with the terms of a trust established for the benefit of the applicant or the applicant's partner,

the whole of the amount administered.

18. Any amount specified in paragraph 19, 20, 21 or 25 for a period of one year beginning with the date of receipt.

19. Any amount paid under a policy of insurance in connection with the loss of or damage to the property occupied by the applicant as the applicant's home or to the applicant's personal possessions.

20. Any amount paid to the applicant or deposited in the applicant's name for the sole purpose of—

- (a) purchasing premises which the applicant intends to occupy as the applicant's home; or
- (b) effecting essential repairs or alterations to the premises occupied or intended to be occupied by the applicant as the applicant's home.

21.—(1) Subject to paragraph 22 any amount paid—

- (a) by way of arrears of benefit;
- (b) by way of compensation for the late payment of benefit;
- (c) in lieu of the payment of benefit; or
- (d) to rectify, or compensate for [^{F11}—
 - (i) an official error,
 - (ii) an error on a point of law made by an officer of the Department of Work and Pensions, or
 - (iii) any error made by a member of staff of the Scottish Administration involved in the administration of social security benefits to which no person outside the Scottish Government or the Department for Work and Pensions materially contributed,]

being an amount to which that paragraph does not apply.

(2) In sub-paragraph (1) “benefit” means—

- (a) attendance allowance under section 64 of the 1992 Act ^{M1};
- [^{F12}(aa) bereavement support payment under section 30 of the Pensions Act 2014;]
- (b) child tax credit;
- (c) council tax benefit;
- (d) disability living allowance;
- [^{F13}(da) armed forces independence payment;]
- (e) personal independence payment;
- [^{F14}(ea) child disability payment,]

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- [^{F15}(eb) adult disability payment;]
- (f) housing benefit;
- (g) income-related employment and support allowance;
- (h) income support;
- (i) income-based jobseeker's allowance;
- [^{F16}(ia) maternity allowance under section 35 of the 1992 Act,]
- (j) state pension credit;
- (k) working tax credit;
- (l) an increase of a disablement pension under section 104 of the 1992 Act (increase where constant attendance is needed), and any further increase of such a pension under section 105 of the 1992 Act (increase for exceptionally severe disablement);
- (m) any amount included on account of the applicant's exceptionally severe disablement or need for constant attendance in a war disablement pension, war widow's pension or war widower's pension; ^{F17} ...
- (n) any discretionary housing payment paid pursuant to [^{F18}regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 or][^{F19}Part 5 of the Social Security (Scotland) Act 2018][^{F20}, ^{F21} ...
- (o) any social fund payment made pursuant to Part 8 of the 1992 Act][^{F22}, ^{F23} ...
- (p) universal credit][^{F24}, ^{F25} ...
- (q) carer's allowance supplement made under section 81 of the Social Security (Scotland) Act 2018]; [^{F26}or
- (r) any Scottish child payment assistance given in accordance with section 79 of that Act.]

Textual Amendments

- F11** Sch. 4 para. 21(1)(d)(i)-(iii) substituted for words (28.11.2018) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2018 \(S.S.I. 2018/295\)](#), regs. 1, **7(a)**
- F12** Sch. 4 para. 21(2)(aa) inserted (20.11.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2017 \(S.S.I. 2017/326\)](#), regs. 1, **14(a)**
- F13** Sch. 4 para. 21(2)(da) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **12(9)**
- F14** Sch. 4 para. 21(2)(ea) inserted (26.7.2021) by [The Disability Assistance for Children and Young People \(Consequential Amendment and Transitional Provision\) \(Scotland\) Regulations 2021 \(S.S.I. 2021/73\)](#), regs. 1, **14(8)** (with reg. 19)
- F15** Sch. 4 para. 21(2)(eb) inserted (21.3.2022) by [The Disability Assistance for Working Age People \(Consequential and Miscellaneous Amendment and Transitional Provision\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/31\)](#), regs. 1, **14(8)** (with reg. 20)
- F16** Sch. 4 para. 21(2)(ia) inserted (26.11.2019) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2019 \(S.S.I. 2019/325\)](#), regs. 1, **3(b)(i)**
- F17** Word in sch. 4 para. 21(2)(m) omitted (1.4.2015) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **22(a)(i)**
- F18** Words in sch. 4 para. 21(2)(n) inserted (1.6.2019) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2019 \(S.S.I. 2019/133\)](#), regs. 1, **3**
- F19** Words in sch. 4 para. 21(2)(n) substituted (1.4.2019) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2019 \(S.S.I. 2019/29\)](#), regs. 1, **14(a)**
- F20** Sch. 4 para. 21(2)(o) and word inserted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **22(a)(ii)**

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- F21** Word in sch. 4 para. 21(2) omitted (1.4.2016) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **26(a)(i)**
- F22** Sch. 4 para. 21(2)(p) and word inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **26(a)(ii)**
- F23** Word in sch. 4 para. 21(2) omitted (27.10.2018) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2018 \(S.S.I. 2018/211\)](#), regs. 1, **7(a)**
- F24** Sch. 4 para. 21(2)(q) and word inserted (27.10.2018) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2018 \(S.S.I. 2018/211\)](#), regs. 1, **7(b)**
- F25** Word in sch. 4 para. 21(2) omitted (1.2.2021) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 4\) Regulations 2020 \(S.S.I. 2020/413\)](#), regs. 1, **15(a)**
- F26** Sch. 4 para. 21(2)(r) and word inserted (1.2.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 4\) Regulations 2020 \(S.S.I. 2020/413\)](#), regs. 1, **15(a)**

Marginal Citations

- M1** Section 64 was amended by section 66 of the [Welfare Reform and Pensions Act 1999 \(c.30\)](#).

22.—(1) Subject to sub-paragraph (3), any payment of £5,000 or more which has been made to rectify, or to compensate for, [^{F27}an error described in sub-paragraph (1A)] relating to a benefit specified in paragraph 21(2) and has been received by the applicant in full on or after the day on which the applicant became entitled to council tax reduction under these Regulations [^{F28}, the Council Tax Reduction (Scotland) Regulations 2012] or the Council Tax Reduction Regulations.

[^{F29}(1A) Sub-paragraph (1) applies to—

- (a) an official error,
 - (b) an error on a point of law made by an officer of the Department of Work and Pensions,
 - (c) any error made by a member of staff of the Scottish Administration involved in the administration of social security benefits to which no person outside the Scottish Government or the Department for Work and Pensions materially contributed.]
- (2) Subject to sub-paragraph (3), the total amount of any payments disregarded under—
- (a) paragraph 7(2) of Schedule 10 to the Income Support Regulations;
 - (b) paragraph 12(2) of Schedule 8 to the Jobseeker's Allowance Regulations 1996 ^{M2};
 - (c) paragraph 20A of Schedule 5 to the State Pension Credit Regulations 2002 ^{M3}; ^{F30} ...
 - (d) paragraph 11(2) of Schedule 9 to the Employment and Support Allowance Regulations [^{F31};
or
 - (e) 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 terminated immediately before the relevant date or is still in existence at that date.

(3) Any disregard which applies under sub-paragraph (1) or (2) has effect until expiry of the period of entitlement to council tax reduction.

(4) In this paragraph—

“period of entitlement to council tax reduction” means—

- (a) the period of entitlement to council tax reduction under these Regulations during which the relevant sum or, where it is paid in more than one instalment, the first instalment of that sum is received; and
- (b) where the period of entitlement to council tax reduction is followed by one or more further periods of entitlement to council tax reduction under these Regulations which, or each of which, begins immediately after the previous period of entitlement to council

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tax reduction ends, such further periods of entitlement to council tax reduction until the expiry of the last period of entitlement to council tax reduction provided that, for such further periods of entitlement to council tax reduction, the applicant—

- (i) is the person who received the relevant sum;
- (ii) is the partner of that person; or
- (iii) was the partner of that person at the date of the applicant's death;

“the relevant date” means—

- (a) ^{F32} ...
- (b) ^{F32} ... the date on which the application for council tax reduction under these Regulations [^{F33}, the Council Tax Reduction (Scotland) Regulations 2012] or the Council Tax Reduction Regulations was made; and

“the relevant sum” means the payment referred to in sub-paragraph (1) or the total amount referred to in sub-paragraph (2).

Textual Amendments

- F27** Words in sch. 4 para. 22(1) substituted (28.11.2018) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2018 \(S.S.I. 2018/295\)](#), regs. 1, **7(b)**
- F28** Words in sch. 4 para. 22(1) inserted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 5 para. 4(9)** (with regs. 2, 3, 97-101)
- F29** Sch. 4 para. 22(1A) inserted (28.11.2018) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2018 \(S.S.I. 2018/295\)](#), regs. 1, **7(c)**
- F30** Word in sch. 4 para. 22(2)(c) omitted (1.4.2015) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **22(b)(i)**
- F31** Sch. 4 para. 22(2)(e) and word inserted (1.4.2015) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **22(b)(ii)**
- F32** Words in sch. 4 para. 22(4) omitted (1.4.2015) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **22(b)(iii)**
- F33** Words in sch. 4 para. 22(4) inserted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 5 para. 4(9)** (with regs. 2, 3, 97-101)

Marginal Citations

- M2** S.I. 1996/207.
- M3** S.I. 2002/1792 as relevantly amended by S.I. 2003/2274 and 2008/1554 and 3157.

23. Where a capital asset is held in a currency other than sterling, any banking charge or commission payable in converting that capital into sterling.

24. The value of the right to receive income from an occupational pension scheme or a personal pension scheme.

25. Any arrears of supplementary pension which are disregarded under paragraph 3 of Schedule 3 (amounts to be disregarded in the calculation of income other than earnings) or of any amount which is disregarded under paragraph 4 or 5 of that Schedule.

26. 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, and in particular any croft land on which the dwelling is situated but, notwithstanding regulation 21 (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.

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, SCHEDULE 4 is up to date with all changes known to be in force on or before 03 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. (See end of Document for details) View outstanding changes

27.—(1) Subject to sub-paragraph (2), where the applicant is entitled to alternative maximum council tax reduction, the whole of the applicant's capital.

(2) Sub-paragraph (1) does not apply 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) (conditions of entitlement to council tax reduction).

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

29. Any payment made [^{F34}as a direct payment as defined in section 4(2) of the Social Care (Self-directed Support) (Scotland) Act 2013] or [^{F35}under] sections 12A to 12D of the National Health Service Act 2006 ^{M4} (direct payments for health care) or under regulations made under section 57 of the Health and Social Care Act 2001 ^{M5} (direct payments) [^{F36}or under sections 50 to 53 of the Social Services and Well-being (Wales) Act 2014 (direct payments)].

Textual Amendments

- F34** Words in sch. 4 para. 29 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)
- F35** Word in sch. 4 para. 29 inserted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **22(c)**
- F36** Words in sch. 4 para. 29 inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **19(5)**

Marginal Citations

- M4** [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 \(c.7\)](#).
- M5** [2001 c.15](#). Section 57 was amended, in relation to England, by section 146 of the [Health and Social Care Act 2008 \(c.14\)](#) and, in relation to Wales, by section 16 of the Social Care Charges (Wales) Measure 2010 (nawn 2).

30. Any payment in consequence of a reduction of council tax under section 13 or section 80 of the Act ^{M6} (reduction of liability for council tax) but only for a period of 52 weeks from the date of receipt of the payment.

Marginal Citations

- M6** 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 \(c.39\)](#).

[^{F37}**30A.** Where a person elects to be entitled to a lump sum under Schedule 5 or 5A to the 1992 Act or under Schedule 1 to the Social Security (Graduated Retirement Benefit) Regulations 2005, or is treated as having made such an election, and a payment has been made pursuant to that election, an amount equal to—

- (a) except where sub-paragraph (b) applies, the amount of any payment or payments made on account of that lump sum; or
- (b) the amount of that lump sum,

but only for so long as that person does not change that election in favour of an increase of pension or benefit.]

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, SCHEDULE 4 is up to date with all changes known to be in force on or before 03 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. (See end of Document for details) View outstanding changes

Textual Amendments

F37 Sch. 4 para. 30A inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **26(b)**

[^{F38}30B.—[^{F39}(1)] Any payment of bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017 (rate of bereavement support payment), but only for a period of 52 weeks from the date of receipt of the payment.]

[^{F40}(2) Where bereavement support payment under section 30 of the Pensions Act 2014 is paid to the survivor of a cohabiting partnership (within the meaning of section 30(6B) of that Act) in respect of a death occurring before 9 February 2023, any amount of that payment which is—

- (a) in respect of the rate set out in regulation 3(1) of the Bereavement Support Payment Regulations 2017, and
- (b) paid as a lump sum for more than one monthly recurrence of the day of the month on which their cohabiting partner died,

but only for a period of 52 weeks beginning with the date of receipt of the payment or 15 May 2023, whichever is the later.]

Textual Amendments

F38 Sch. 4 para. 30B inserted (20.11.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2017 \(S.S.I. 2017/326\)](#), regs. 1, **14(b)**

F39 Sch. 4 para. 30B renumbered as sch. 4 para. 30B(1) (15.5.2023) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2023 \(S.S.I. 2023/113\)](#), regs. 1, **2(2)(a)**

F40 Sch. 4 para. 30B(2) inserted (15.5.2023) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2023 \(S.S.I. 2023/113\)](#), regs. 1, **2(2)(b)**

[^{F41}30C. Any payment made under or by the Thalidomide Trust.]

Textual Amendments

F41 Sch. 4 para. 30C inserted (1.4.2018) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2018 \(S.S.I. 2018/69\)](#), regs. 1, **14**

[^{F42}30D. Any early years assistance given in accordance with section 24, section 32 and schedule 6 of the Social Security (Scotland) Act 2018.]

Textual Amendments

F42 Sch. 4 paras. 30D, 30E inserted (1.4.2019) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2019 \(S.S.I. 2019/29\)](#), regs. 1, **14(b)**

[^{F42}30E. Any funeral expense assistance given in accordance with section 24, section 34 and schedule 8 of the Social Security (Scotland) Act 2018.]

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, SCHEDULE 4 is up to date with all changes known to be in force on or before 03 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. (See end of Document for details) View outstanding changes

Textual Amendments
F42 Sch. 4 paras. 30D, 30E inserted (1.4.2019) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2019 \(S.S.I. 2019/29\)](#), regs. 1, **14(b)**

^{F43}**30F.**

Textual Amendments
F43 Sch. 4 para. 30F omitted (5.11.2023) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **2(6)(b)**

[^{F44}**30G.** Any payment of winter heating assistance made by virtue of Regulations under section 30 of the Social Security (Scotland) Act 2018 ^{F45}.]

Textual Amendments
F44 Sch. 4 para. 30G inserted (1.2.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 4\) Regulations 2020 \(S.S.I. 2020/413\)](#), regs. 1, **15(b)**
F45 See S.S.I. 2020/352.

^{F46}**30H.**

Textual Amendments
F46 Sch. 4 para. 30H omitted (3.11.2022) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(No. 2\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/271\)](#), regs. 1(2), **5(5)(a)**

^{F47}**30I.**

Textual Amendments
F47 Sch. 4 para. 30I omitted (3.11.2022) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(No. 2\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/271\)](#), regs. 1(2), **5(5)(a)**

[^{F48}**30J.** Any payment made in connection with the provision of accommodation under the Homes for Ukraine scheme launched by the United Kingdom Government on 14 March 2022.]

Textual Amendments
F48 Sch. 4 para. 30J inserted (1.4.2022) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/125\)](#), regs. 1, **3(3)**

[^{F49}**30K.** Any payment made under section 1(2) or section 4(1) or (2) of the Social Security (Additional Payments) Act 2022, where made to a person in receipt of working tax credit.]

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, SCHEDULE 4 is up to date with all changes known to be in force on or before 03 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. (See end of Document for details) View outstanding changes

Textual Amendments

F49 Sch. 4 para. 30K inserted (3.11.2022) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(No. 2\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/271\)](#), regs. 1(2), **5(5)(b)**

[^{F50}30L. Any payment of a widowed parent's allowance made under section 39A of the 1992 Act—

- (a) to the survivor of a cohabiting partnership (within the meaning of section 39A(7) of the 1992 Act) who is entitled to a widowed parent's allowance for a period prior to 9 February 2023, and
- (b) in respect of any period of time during the period ending with the day before the survivor makes a claim for widowed parent's allowance,

but only for a period of 52 weeks beginning with the date of receipt of the payment or 15 May 2023, whichever is the later.]

Textual Amendments

F50 Sch. 4 para. 30L inserted (15.5.2023) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2023 \(S.S.I. 2023/113\)](#), regs. 1, **2(3)**

PART 2 **S**

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

- 31.** The value of the right to receive any income under a life interest or from a life rent.
- 32.** 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.
- 33.** The value of the right to receive any income under an annuity or the surrender value (if any) of such an annuity.
- 34.** Where property is held under a trust, other than—
 - (a) a charitable trust within the meaning of the Charities Act 2011 ^{M7}; or
 - (b) a trust set up with any payment to which paragraph 16 of this Schedule applies,and under the terms of the trust, payments fall to be made, or the trustees have a discretion to make payments, to or for the benefit of the applicant or any partner of the applicant, or both, that property.

Marginal Citations

M7 2011 c.25.

Changes to legislation:

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, SCHEDULE 4 is up to date with all changes known to be in force on or before 03 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.

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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\(5\)\(a\)](#)