

**Status:** Point in time view as at 01/04/2015.

**Changes to legislation:** The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, Paragraph 21 is up to date with all changes known to be in force on or before 09 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)

## SCHEDULE 4

### Capital disregards

#### PART 1

##### Capital to be disregarded

- 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, an official error,
- 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 <sup>M1</sup>;
  - (b) child tax credit;
  - (c) council tax benefit;
  - (d) disability living allowance;
  - [<sup>F1</sup>(da) armed forces independence payment;]
  - (e) personal independence payment;
  - (f) housing benefit;
  - (g) income-related employment and support allowance;
  - (h) income support;
  - (i) income-based jobseeker's allowance;
  - (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; <sup>F2</sup> ...
  - (n) any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 <sup>M2</sup>[<sup>F3</sup>; or
  - (o) any social fund payment made pursuant to Part 8 of the 1992 Act.]

#### Textual Amendments

- F1** 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)**
- F2** 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)**

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**F3** 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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**Marginal Citations**

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

**M2** S.I. 2001/1167, to which there are amendments not relevant to these Regulations.

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