

**Changes to legislation:** The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012, SCHEDULE 5 is up to date with all changes known to be in force on or before 13 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 5

Regulation 56

## Amount of alternative maximum council tax reduction

1. Subject to paragraphs 2 and 3, the alternative maximum council tax reduction in respect of a day for the purpose of regulation 56 is to be determined in accordance with the following table.

Table

<i>Column (1) Second adult</i>	<i>Column (2) Alternative maximum council tax reduction</i>
(a) Where the second adult is, or all second adults are, in receipt of income support, income-related employment and support allowance or state pension credit or the second adult is a person, or all second adults are persons, on an income based jobseeker's allowance or in receipt of universal credit;	25 per cent of the council tax due in respect of that day;
(b) Where the gross income of the second adult or, where there is more than one second adult, their aggregate gross income, disregarding any income of persons on income support, income-related employment and support allowance, state pension credit or an income based jobseeker's allowance—	
(i) (i) is less than [ <sup>F1</sup> £209.00] per week;	15 per cent of the council tax due in respect of that day;
(ii) (ii) is not less than [ <sup>F2</sup> £209.00] per week but is less than [ <sup>F3</sup> £273.00] per week.	7.5 per cent of the council tax due in respect of that day.
(c) Where the dwelling would be wholly occupied by one or more persons to whom regulation 20(2) of the Council Tax Reduction Regulations applies but for the presence of one or more second adults who are in receipt of income support, state pension credit, an income-related employment and support allowance or are persons on an income-based jobseeker's allowance.	100 per cent of the council tax due in respect of that day.

**Textual Amendments**

- F1** Sum in sch. 5 para. 1 table substituted (1.4.2020) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2020 \(S.S.I. 2020/25\)](#), regs. 1, **15(a)**
- F2** Sum in sch. 5 para. 1 table substituted (1.4.2020) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2020 \(S.S.I. 2020/25\)](#), regs. 1, **15(b)(i)**
- F3** Sum in sch. 5 para. 1 table substituted (1.4.2020) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2020 \(S.S.I. 2020/25\)](#), regs. 1, **15(b)(ii)**

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2. In determining a second adult's gross income for the purposes of this Schedule, there must be disregarded from that income—

- (a) any attendance allowance, disability living allowance [<sup>F4</sup>, child disability payment][<sup>F5</sup>, armed forces independence payment] or personal independence payment;
- (b) any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, [<sup>F6</sup>another infected blood payment scheme,][<sup>F7</sup>ILF Scotland][<sup>F8</sup>, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund] which had the second adult's income fallen to be calculated under regulation 39 of the Council Tax Reduction Regulations (calculation of income other than earnings) would have been disregarded under paragraph 27 of Schedule 4 to those Regulations (income in kind); and
- (c) any payment which had the applicant's income fallen to be calculated under regulation 39 of the Council Tax Reduction Regulations would have been disregarded under paragraph 41 of Schedule 4 to those Regulations (payments made under certain trusts and certain other payments).

#### Textual Amendments

- F4** Words in sch. 5 para. 2(a) 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(9)** (with reg. 19)
- F5** Words in sch. 5 para. 2(a) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **12(10)**
- F6** Words in sch. 5 para. 2(b) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **20(b)**
- F7** Words in sch. 5 para. 2(b) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **17(2)(c)**
- F8** Words in sch. 5 para. 2(b) substituted (20.11.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2017 \(S.S.I. 2017/326\)](#), regs. 1, **11(d)**

3. Where there are two or more second adults residing with the applicant and any of those second adults falls to be disregarded for the purposes of discount in accordance with Schedule 1 to the Act <sup>M1</sup>, the applicant's income is to be disregarded in determining the amount of any alternative maximum council tax reduction unless that second adult is a member of a couple and the other partner does not fall to be disregarded for the purposes of discount.

#### Marginal Citations

- M1** [Schedule 1](#) was amended by paragraph 152 of Schedule 9 to the [Powers of Criminal Courts \(Sentencing\) Act 2000 \(c.6\)](#), [paragraph 18](#) of schedule 3 to the [Regulation of Care \(Scotland\) Act 2001 \(asp 8\)](#), [paragraph 152](#) of Schedule 1 to the [National Health Service \(Consequential Provisions\) Act 2006 \(c.43\)](#), [paragraph 123](#) of Schedule 16 and paragraph 1 of Schedule 17 to the [Armed Forces Act 2006 \(c.52\)](#) and S.S.I. 2005/465.

4. In this Schedule—

“council tax due in respect of that day” means the council tax payable under section 78 of the Act less—

- (a) [<sup>F9</sup>any reductions in liability for council tax under regulations made under section 80 of the Act or under a scheme established under section 80A of the Act, other than a reduction under these Regulations;]

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- (b) in a case to which sub-paragraph (c) in column (1) of the table above applies, the amount of any discount which may be appropriate to the dwelling under the Act;
- “second adult” means any person or persons residing with the applicant to whom regulation 14(6) (conditions of entitlement to council tax reduction) applies; and
- “persons to whom regulation 20(2) of the Council tax Reduction Regulations applies” (persons not entitled to council tax reduction: students) includes any person to whom that regulation would apply if that person, and any partner of that person, was below the qualifying age for state pension credit.

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#### **Textual Amendments**

- F9** Words in sch. 5 para. 4 substituted (1.10.2013) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2013 \(S.S.I. 2013/218\)](#), regs. 1, **16**

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