

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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 1

Regulation 20

Applicable amount

PART 1

Personal allowances

1. In this Schedule “patient” means a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of regulation 2(4) and (5) of the Social Security (Hospital In-Patients) Regulations 2005 ^{M1}.

Marginal Citations

M1 S.I. 2005/3360, to which there are amendments not relevant to these Regulations.

2. The amount specified in column (2) below in respect of each person or couple specified in column (1) is the amount specified for the purposes of regulation 20(a) (applicable amount)—

<i>Column (1)</i> <i>Person, couple or member of a polygamous marriage</i>	<i>Column (2)</i> <i>Amount</i>
(1) Single applicant or lone parent—	
F1	F1
...	...
[^{F2} (b) [^{F2} (b) who has attained the qualifying age for state pension credit]	[^{F3} £217.00]
(2) Couple—	
F1	F1
...	...
[^{F4} (b) [^{F4} (b) where one or both members have attained the qualifying age for state pension credit]	[^{F5} £324.70]
(3)	
F1	F1
...	...
F1	F1
...	...
F1	F1
...	...
(4) If the applicant is a member of a polygamous marriage and one or more members of the marriage [^{F6} has attained the qualifying age for state pension credit]—	
(a) (a) for the applicant and one other party to the marriage;	[^{F7} £324.70]

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- (b) (b) for each additional party to the marriage who is a member [^{F8}£107.70] of the same household as the applicant.

Textual Amendments

- F1** Words in sch. 1 para. 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, **13(a)**
- F2** Words in sch. 1 para. 2 substituted (1.2.2021) by The Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2020 (S.S.I. 2020/413), regs. 1, **13(b)**
- F3** Sum in sch. 1 para. 2 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **27(a)(i)**
- F4** Words in sch. 1 para. 2 substituted (1.2.2021) by The Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2020 (S.S.I. 2020/413), regs. 1, **13(c)**
- F5** Sum in sch. 1 para. 2 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **27(a)(ii)**
- F6** Words in sch. 1 para. 2 substituted (1.2.2021) by The Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2020 (S.S.I. 2020/413), regs. 1, **13(d)**
- F7** Sum in sch. 1 para. 2 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **27(a)(iii)**
- F8** Sum in sch. 1 para. 2 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **27(a)(iv)**

3. The amount specified in column (2) below in respect of each person specified in column (1) is, for the relevant period specified in column (1), the amount specified for the purposes of regulation 20(b) (applicable amount)—

<i>Column (1)</i>	<i>Column (2)</i>
<i>Child or young person</i>	<i>Amount</i>
A person in respect of the period—	
(a) (a) beginning on that person's date of birth and ending on the day preceding the first Monday in September following that person's sixteenth birthday;	[^{F9} £97.23]
(b) (b) beginning on the first Monday in September following that person's sixteenth birthday and ending on the day preceding that person's twentieth birthday.	[^{F9} £97.23]

Textual Amendments

- F9** Sum in sch. 1 para. 3 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **27(b)**

^{F10}PART 2

Family premium

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Textual Amendments

- F10** Sch. 1 Pt. 2 omitted (1.5.2016) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(3), **18(2)** (with reg. 2)

PART 3

Disability premiums

5. For the purposes of regulation 20(d), a premium of an amount specified in Part 4 of this Schedule is applicable to an applicant who satisfies the conditions specified in this Part which relate to that premium.

6.—(1) Subject to sub-paragraph (2), for the purposes of this Part, once a premium is applicable to an applicant under this Part, a person is to be treated as being in receipt of a benefit for—

- (a) in the case of a benefit to which the Social Security (Overlapping Benefits) Regulations 1979 ^{M2} applies, any period during which, but for the provisions of those Regulations, [^{F11}the person] would be in receipt of that benefit; and
- (b) any period spent by a person in undertaking a course of training or instruction provided or approved by Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise under section 2 of the Enterprise and New Towns (Scotland) Act 1990 ^{M3} or the Secretary of State under section 2 of the 1973 Act ^{M4} for any period during which [^{F11}the person] is in receipt of a training allowance.

(2) For the purposes of the carer premium under paragraph 10, a person is to be treated as being in receipt of a carer's allowance by virtue of sub-paragraph (1)(a) only for so long as the person in respect of whose care the allowance has been claimed remains in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F12}, the care component of child disability payment at the highest or middle rate][^{F13}, the standard or enhanced rate of the daily living component of adult disability payment][^{F14}, armed forces independence payment] or the daily living component of personal independence payment.

Textual Amendments

- F11** Words in sch. 1 para. 6(1) substituted (1.10.2013) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2013 \(S.S.I. 2013/218\)](#), regs. 1, **14**
- F12** Words in sch. 1 para. 6(2) 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(6)(a)** (with reg. 19)
- F13** Words in sch. 1 para. 6(2) 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(6)(a)** (with reg. 20)
- F14** Words in sch. 1 para. 6(2) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **12(7)(a)**

Marginal Citations

- M2** [S.I. 1979/597](#) as amended by [S.I. 1980/1927](#), 1982/1173, 1983/186, 1984/1303, 1988/1446, 1991/387, 547, 1617 and 2742, 1992/589 and 3194, 1993/965, 1995/829, 1996/1345, 1803 and 3207, 1999/820

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and 1362, 2000/799 and 1483, 2002/2497, 2003/136 and 937, 2004/565, 2005/337, 1551 and 2877, 2006/2379, 2008/1554, 2010/1941 and 2012/956.

M3 1990 (c.35). Section 2 was amended by section 47 of and Schedule 10 to the [Trade Union Reform and Employment Rights Act 1993 \(c.19\)](#), [paragraph 20](#) of Schedule 26 to the [Equality Act 2010 \(c.15\)](#) and [S.I. 1999/1820](#).

M4 Section 2 was substituted by section 25 of the [Employment Act 1988 \(c.19\)](#) and amended by section 29 of and Schedule 7 to the [Employment Act 1989 \(c.38\)](#) and section 47 of the [Trade Union Reform and Employment Rights Act 1993](#).

Severe disability premium

7.—(1) With regard to severe disability premium the condition referred to in paragraph 5 is that the applicant is a severely disabled person.

(2) For the purposes of sub-paragraph (1), an applicant is to be treated as being a severely disabled person if—

(a) in the case of a single applicant, lone parent or an applicant who is treated as having no partner under sub-paragraph (3)—

(i) the applicant is in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F15}, armed forces independence payment][^{F16}, the standard or enhanced rate of the daily living component of adult disability payment] or the daily living component of personal independence payment;

(ii) subject to sub-paragraph (6), the applicant has no non-dependants aged 18 or over normally residing with the applicant or with whom the applicant normally resides; and

(iii) no person is [^{F17}in receipt of a carer's allowance under section 70 of the 1992 Act, or has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,] in respect of caring for the applicant; and

(b) in the case of an applicant who has a partner—

(i) the applicant is in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F18}, armed forces independence payment][^{F19}, the standard or enhanced rate of the daily living component of adult disability payment] or the daily living component of personal independence payment;

(ii) the applicant's partner is also in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F20}the care component of child disability payment at the highest or middle rate][^{F21}, the standard or enhanced rate of the daily living component of adult disability payment][^{F22}, armed forces independence payment] or the daily living component of personal independence payment or, if the applicant is a member of a polygamous marriage, each other member of that marriage is in receipt of such an allowance or payment; and

(iii) subject to sub-paragraph (6), the applicant has no non-dependants aged 18 or over normally residing with the applicant or with whom the applicant normally resides,

and either a person is entitled to and in receipt of a carer's allowance [^{F23}, or has an award of universal credit which includes the carer element,] in respect of caring for only one member of the couple or, if the applicant is a member of a polygamous marriage, for one or more but not all the members of the marriage, or as the case may be, no person is entitled

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to and in receipt of a carer's allowance [^{F23}, or has an award of universal credit which includes the carer element,] in respect of caring for either member of the couple or any of the members of the marriage.

(3) Where an applicant has a partner who does not satisfy the condition in sub-paragraph (2) (b)(ii), and that partner is blind or is treated as blind within the meaning of sub-paragraph (4), that partner is to be treated for the purposes of sub-paragraph (2) as if the partner was not a partner of the applicant.

(4) For the purposes of sub-paragraph (3), a person is blind if that person has been certified as blind and in consequence is registered as blind in a register maintained by or on behalf of a local authority in Scotland or is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 ^{M5} (welfare services) [^{F24} or is registered as severely sight impaired in a register kept by a local authority in Wales under section 18(1)(a) of the Social Services and Well-being (Wales) Act 2014].

(5) For the purposes of sub-paragraphs (3) and (4), a person who has ceased to be registered as blind on regaining eyesight is to be treated as blind for a period of 28 weeks following the date on which the person ceased to be registered as blind.

(6) For the purposes of sub-paragraph (2)(a)(ii) and (2)(b)(iii) no account is to be taken of—

- (a) a person receiving attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F25}, the standard or enhanced rate of the daily living component of adult disability payment] [^{F26}, armed forces independence payment] or the daily living component of personal independence payment; or
- (b) a person who is blind within the meaning of sub-paragraph (4) or is treated as blind within the meaning of sub-paragraph (5).

(7) For the purposes of sub-paragraph (2)(b) a person is to be treated—

- (a) as being in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F27}, the standard or enhanced rate of the daily living component of adult disability payment] or the daily living component of personal independence payment, if the person would, but for being a patient for a period exceeding 28 days, be in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act [^{F27}, the standard or enhanced rate of the daily living component of adult disability payment] or the daily living component of personal independence payment, as the case may be; and
- (b) as being entitled to and in receipt of a carer's allowance [^{F28} or as having an award of universal credit which includes the carer element] if the person would, but for the person [^{F29} being cared for] being a patient in hospital for a period exceeding 28 days, be entitled to and in receipt of a carer's allowance [^{F30} or would have an award of universal credit which includes the carer element].

(8) For the purposes of sub-paragraph (2)(a)(iii) and (2)(b)—

- (a) no account is to be taken of an award of carer's allowance [^{F31}, or of universal credit which includes the carer element,] to the extent that payment of that award is back-dated for a period before the date on which the award is first paid; and
- (b) references to a person being in receipt of a carer's allowance [^{F32} or as having an award of universal credit which includes the carer element] include references to a person who would have been in receipt of that allowance [^{F33} or award] but for the application of a restriction under section 6B or 7 of the Social Security Fraud Act 2001 ^{M6} (loss of benefit).

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Textual Amendments

- F15** Words in sch. 1 para. 7(2)(a)(i) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **12(7)(b)**
- F16** Words in sch. 1 para. 7(2) 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(6)(b)(i)(aa)** (with reg. 20)
- F17** Words in sch. 1 para. 7(2)(a)(iii) substituted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(b)(i)**
- F18** Words in sch. 1 para. 7(2)(b)(i) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **12(7)(b)**
- F19** Words in sch. 1 para. 7(2) 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(6)(b)(i)(bb)** (with reg. 20)
- F20** Words in sch. 1 para. 7(2)(b)(ii) 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(6)(b)** (with reg. 19)
- F21** Words in sch. 1 para. 7(2) 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(6)(b)(i)(cc)** (with reg. 20)
- F22** Words in sch. 1 para. 7(2)(b)(ii) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **12(7)(b)**
- F23** Words in sch. 1 para. 7(2)(b) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(b)(ii)**
- F24** Words in sch. 1 para. 7(4) inserted (6.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(4), **19(3)**
- F25** Words in sch. 1 para. 7(6)(a) 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(6)(b)(ii)** (with reg. 20)
- F26** Words in sch. 1 para. 7(6)(a) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **12(7)(b)**
- F27** Words in sch. 1 para. 7(7)(a) 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(6)(b)(iii)** (with reg. 20)
- F28** Words in sch. 1 para. 7(7)(b) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(b)(iii)(aa)**
- F29** Words in sch. 1 para. 7(7)(b) substituted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(b)(iii)(bb)**
- F30** Words in sch. 1 para. 7(7)(b) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(b)(iii)(cc)**
- F31** Words in sch. 1 para. 7(8)(a) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(b)(iv)**
- F32** Words in sch. 1 para. 7(8)(b) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(b)(v)(aa)**
- F33** Words in sch. 1 para. 7(8)(b) inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(b)(v)(bb)**

Marginal Citations

- M5** 1948 c.29. 1948 c.29. Section 29 was repealed in relation to Scotland by Schedule 9 to the Social Work (Scotland) Act 1968 (c.49). In relation to England and Wales, section 29 was amended by section 1 of the National Assistance (Amendment) Act 1959 (c.30), **Schedule 4** to the Mental Health (Scotland) Act 1960 (c.61), **section 195** of, and paragraph 2 of Schedule 23 and Schedule 30 to, the Local Government

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Act 1972 (c.70), **paragraph 3** of Schedule 3 to the Employment and Training Act 1973 (c.50), **section 30** of and Schedule 10 to the Health and Social Services and Social Security Adjudications Act 1983 (c.41), **section 44** of the National Health Service and Community Care Act 1990 (c.19), **paragraph 8** of Schedule 1 to the National Health Service (Consequential Provisions) Act 2006 (c.43) and section 147 of the Health and Social Care Act 2008 (c.14).

M6 2001 c.11. Section 6B was inserted by section 24 of the Welfare Reform Act 2009 (c.24) and amended by section 113 of the Welfare Reform Act 2012 (c.5). Section 7 was amended by paragraph 45 of Schedule 2 to the State Pension Credit Act 2002 (c.16), **section 49** and paragraph 23 of Schedule 3 to the Welfare Reform Act 2007 (c.5), **paragraph 2** of Schedule 4, and Schedule 7, to the Welfare Reform Act 2009 and S.I. 2011/2298.

Enhanced disability premium

8.—(1) Subject to sub-paragraph (2), with regard to enhanced disability premium the condition referred to in paragraph 5 is that—

(a) the care component of disability living allowance is, or would, but for a suspension of benefit in accordance with regulations under section 113(2) of the 1992 Act or but for an abatement as a consequence of hospitalisation, be payable at the highest rate prescribed under section 72(3) of the 1992 Act in respect of a child or young person who is a member of the applicant's family; ^{F34} ...

[^{F35}(aa) armed forces independence payment is payable in respect of a young person within the applicant's family;]

(b) the daily living component of personal independence payment [^{F36}at the enhanced rate] is, or would, but for a suspension of benefit in accordance with regulations made under section 86(1) of the Welfare Reform Act 2012 ^{M7} or an abatement as a consequence of hospitalisation, be payable in respect of a child or young person who is a member of the applicant's family [^{F37}, ^{F38} ...

(c) the care component of child disability payment at the highest rate is payable ^{F39} ... in respect of a child or young person who is a member of the applicant's family.]]^{F40}, or

(d) the enhanced rate of the daily living component of adult disability payment is payable, or would be payable were it not for regulation 28(2) (effect of admission to hospital on ongoing entitlement to Adult Disability Payment) of the Disability Assistance for Working Age People (Scotland) Regulations 2022, in respect of a young person who is a member of the applicant's family.]

(2) Where the condition in sub-paragraph (1) ceases to be satisfied because of the death of a child or young person, the condition referred to in paragraph 5 is that the applicant or the applicant's partner is entitled to child benefit in respect of that child or young person under section 145A of the 1992 Act ^{M8} (entitlement after death of child or qualifying young person).

^{F41}(3)

^{F41}(4)

Textual Amendments

F34 Word in sch. 1 para. 8(1)(a) omitted (26.7.2021) by virtue of The Disability Assistance for Children and Young People (Consequential Amendment and Transitional Provision) (Scotland) Regulations 2021 (S.S.I. 2021/73), regs. 1, **14(6)(c)(i)** (with reg. 19)

F35 Sch. 1 para. 8(1)(aa) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **12(7)(c)**

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- F36** Words in sch. 1 para. 8(1)(b) inserted (18.3.2013) by The Council Tax Reduction (State Pension Credit) (Scotland) Amendment Regulations 2013 (S.S.I. 2013/49), regs. 1, **9(c)**
- F37** Sch. 1 para. 8(1)(c) and word 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(6)(c)(ii)** (with reg. 19)
- F38** Word in sch. 1 para. 8(1) omitted (21.3.2022) by virtue of 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(6)(c)(i)(aa)** (with reg. 20)
- F39** Words in sch. 1 para. 8(1)(c) omitted (1.4.2022) by virtue of The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(3), **28(a)**
- F40** Words in sch. 1 para. 8(1)(d) and word 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(6)(c)(i)(bb)** (with reg. 20)
- F41** Sch. 1 para. 8(3)(4) omitted (1.4.2022) by virtue of The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(3), **28(b)**

Marginal Citations

- M7** 2012 c.5.
- M8** Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 12 of Schedule 1 to the Child Benefit Act 2005 (c.6) and paragraph 48 of Schedule 24 to the Civil Partnership Act 2004 (c.33).

Disabled child premium

9. With regard to disabled child premium the condition referred to in paragraph 5 is that a child or young person for whom the applicant or applicant's partner is responsible and who is a member of the applicant's household—

- (a) is in receipt of disability living allowance [^{F42}, child disability payment][^{F43}, adult disability payment] or personal independence payment or is no longer in receipt of that allowance or payment because the child or young person is a patient, provided that the child or young person continues to be a member of the family;
- (b) is blind within the meaning of paragraph 7(4) or treated as blind in accordance with paragraph 7(5); or
- [^{F44}(ba) is a young person who is in receipt of armed forces independence payment;]
- (c) is a child or young person in respect of whom section 145A of the 1992 Act (entitlement after death of child or qualifying young person) applies for the purposes of entitlement to child benefit but only for the period prescribed under that section, and in respect of whom a disabled child premium was included in the applicant's applicable amount immediately before the death of that child or young person, or ceased to be included in the applicant's applicable amount because of that child or young person's death.

Textual Amendments

- F42** Words in sch. 1 para. 9(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(6)(d)** (with reg. 19)
- F43** Words in sch. 1 para. 9(a) 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(6)(d)** (with reg. 20)

Status: Point in time view as at 26/10/2023.

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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)

F44 Sch. 1 para. 9(ba) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **12(7)(d)**

Carer premium

10.—(1) With regard to carer premium the condition referred to in paragraph 5 is that the applicant or the applicant's partner is, or both of them are, entitled to a carer's allowance.

(2) Where a carer premium has been awarded but—

- (a) the person in respect of whose care the carer's allowance was awarded dies; or
- (b) the person in respect of whom the premium was awarded ceases to be entitled, or ceases to be treated as entitled, to a carer's allowance,

the condition for the award of the premium must be treated as satisfied for a period of 8 weeks from the relevant date specified in sub-paragraph (3).

(3) The relevant date for the purposes of sub-paragraph (2) is—

- (a) where sub-paragraph (2)(a) applies, the Sunday following the death of the person in respect of whose care the carer's allowance was awarded (or beginning with the date of death if the date occurred on a Sunday); and
- (b) in any other case, the date on which the person who was entitled to a carer's allowance ceases to be entitled to it.

(4) For the purposes of this paragraph, a person is to be treated as being entitled to and in receipt of a carer's allowance for any period not covered by an award but in respect of which a payment is made in lieu of an award.

Persons in receipt of concessionary payments

11.—(1) For the purpose of determining whether a premium is applicable to a person under paragraphs 7 to 10, any concessionary payment made to compensate that person for the non-payment of any benefit mentioned in those paragraphs is to be treated as if it was a payment of that benefit.

(2) In this paragraph “concessionary payment” means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act 2002 ^{M9} are charged.

Marginal Citations

M9 2002 c.21.

Person in receipt of benefit

12. For the purposes of this Part of this Schedule, a person is only to be regarded as being in receipt of a benefit if it is paid in respect of that person and is only to be regarded as being in receipt of that benefit for any period in respect of which the benefit is paid.

PART 4

Amount of disability premium

Premium

Amount

Status: Point in time view as at 26/10/2023.

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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)

13.—(1) Severe disability premium—

- (a) (a) where the applicant satisfies the condition in [F45£76.40] paragraph 7(2)(a);
- (b) (b) where the applicant satisfies the condition in paragraph 7(2)(b)—
 - (i) (i) in a case where someone is in receipt of a carer's allowance[F46], or who has an award of universal credit which includes the carer element under regulation 29 of the Universal Credit Regulations 2013,] or if the applicant or any partner of the applicant satisfies that condition only by virtue of paragraph 7(7);
 - (ii) (ii) in a case where no-one is in receipt of a carer's allowance [F48£152.80] [F47or an award of universal credit which includes the carer element].

(2) Enhanced disability premium. [F49£30.17] in respect of each child or young person in respect of whom the condition in paragraph 8 is satisfied.

(3) Disabled child premium. [F50£74.69] in respect of each child or young person in respect of whom the condition in paragraph 9 is satisfied.

(4) Carer premium. [F51£42.75] in respect of each person who satisfies the condition in paragraph 10.

Textual Amendments

- F45** Sum in sch. 1 para. 13 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **27(c)(i)**
- F46** Words in sch. 1 para. 13 table inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(c)(i)**
- F47** Words in sch. 1 para. 13 table inserted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **24(c)(ii)**
- F48** Sum in sch. 1 para. 13 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **27(c)(ii)**
- F49** Sum in sch. 1 para. 13 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **27(c)(iii)**

Status: Point in time view as at 26/10/2023.

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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)

- F50** Sum in sch. 1 para. 13 table substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **27(c)(iv)**
- F51** Sum in sch. 1 para. 13 table substituted (1.4.2023) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **27(c)(v)**

SCHEDULE 2

Regulation 31(8)

Sums to be disregarded in the calculation of earnings

1. Where two or more of paragraphs 2 to 5 apply in any particular case the overall maximum sum to be disregarded in that case is restricted to—

- (a) £25 in the case of a lone parent; and
- (b) £20 in any other case.

2. In a case where the applicant is a lone parent, £25.

3.—(1) In a case of earnings from any employment or employments to which sub-paragraph (2) applies, £20.

(2) This paragraph applies to employment—

- (a) as a part time fire-fighter employed by a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004^{M10} or a scheme to which section 4 of that Act applies^{M11};
- [^{F52}(b) as a part-time fire-fighter employed by the Scottish Fire and Rescue Service established under section 1A of the Fire (Scotland) Act 2005;]
- (c) as an auxiliary coastguard in respect of coast rescue activities;
- (d) in the manning or launching of a lifeboat if the employment is part-time; and
- (e) as a member of any territorial or reserve force prescribed in Part 1 of Schedule 6 to the Social Security (Contributions) Regulations 2001^{M12}.

(3) If—

- (a) any of the earnings of the applicant or the applicant's partner, or both of them, are disregarded under sub-paragraph (1); and
- (b) either of them has, or both of them have, other earnings,

so much of those other earnings as would not if aggregated with the earnings disregarded under sub-paragraph (1) exceed £20.

Textual Amendments

- F52** [Sch. 2 para. 3\(2\)\(b\)](#) substituted (1.4.2015) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2015 \(S.S.I. 2015/46\)](#), regs. 1, **21**

Marginal Citations

- M10** 2004 c.21.
- M11** Sections 2 and 4 were amended by paragraph 22 of Schedule 1 to the Local Government and Public Involvement in [Health Act 2007 \(c.28\)](#) and Schedule 7 to the [Local Democracy, Economic Development and Construction Act 2009 \(c.20\)](#).
- M12** S.I. 2001/1004, to which there are amendments not relevant to these Regulations.

Status: Point in time view as at 26/10/2023.

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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)

4.—(1) If the applicant or any partner of the applicant is a carer, or both are carers, £20 of any earnings received from that employment.

(2) Where the carer premium is awarded in respect of the applicant and the applicant's partner, their earnings are, for the purpose of this paragraph, to be aggregated, but the amount to be disregarded in accordance with sub-paragraph (1) must not exceed £20 of the aggregated amount.

(3) In this paragraph the applicant or the applicant's partner is a carer if paragraph 10 of Schedule 1 (carer premium) is satisfied in respect of the applicant or the applicant's partner.

5.—(1) £20 if the applicant or any partner of the applicant—

(a) is in receipt of—

(i) long-term incapacity benefit under section 30A of the 1992 Act ^{M13};

(ii) severe disablement allowance under section 68 of the 1992 Act ^{M14};

(iii) attendance allowance;

(iv) disability living allowance;

[^{F53}(iva) armed forces independence payment;]

(v) personal independence payment;

[^{F54}(va) child disability payment,]

[^{F55}(vb) adult disability payment,]

(vi) any mobility supplement under article 20 of the 2006 Order, any other supplement awarded in respect of disablement which affects a person's ability to walk and for which the person is in receipt of war disablement pension or any mobility supplement under article 25A of the Personal Injuries (Civilians) Scheme 1983 ^{M15};

(vii) the disability element or the severe disability element of working tax credit under Schedule 2 to the Working Tax Credit Regulations ^{M16}; or

(viii) main phase employment and support allowance;

(b) has been certified as blind and in consequence is registered as blind in a register maintained by or on behalf of a local authority in Scotland or is registered as blind in a register compiled under section 29 of the National Assistance Act 1948 ^{M17} (welfare services) [^{F56} or is registered as severely sight impaired in a register kept by a local authority in Wales under section 18(1)(a) of the Social Services and Well-being (Wales) Act 2014];

(c) is, or is treated as, incapable of work in accordance with the provisions of, and regulations made under, Part 12A of the 1992 Act (incapacity for work) and has been incapable, or has been treated as incapable, of work for a continuous period of not less than—

(i) in the case of an applicant who is terminally ill within the meaning of section 30B(4) of the 1992 Act ^{M18}, 196 days; and

(ii) in any other case, 364 days; or

(d) has, or is treated as having, limited [^{F57}capability] for work within the meaning of section 1(4) of the Welfare Reform Act 2007 ^{M19} or limited capability for work-related activity within the meaning of section 2(5) of that Act and either—

(i) the assessment phase as defined in section 24(2) of the Welfare Reform Act 2007 has ended; or

(ii) regulation 7 of the Employment and Support Allowance Regulations ^{M20} (circumstances where the condition that the assessment phase has ended before entitlement to the support component ^{F58} ... arises does not apply) applies.

Status: Point in time view as at 26/10/2023.

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(2) Subject to sub-paragraph (3), £20 if the applicant or any partner of the applicant has, within a period of 8 weeks ending on the day in respect of which the applicant or the applicant's partner attains the qualifying age for state pension credit, had an award of housing benefit or was entitled to council tax reduction and under these Regulations [^{F59}, the Council Tax Reduction (Scotland) Regulations 2012] or the Council Tax Reduction Regulations—

- (a) £20 was disregarded in respect of earnings taken into account in that award or calculation of entitlement to council tax reduction; and
- (b) the person whose earnings qualified for the disregard continues in employment after the termination of that award of housing benefit or entitlement to council tax reduction.

(3) The disregard of £20 specified in sub-paragraph (2) applies so long as there is no break, other than a break which does not exceed 8 weeks, in a person's entitlement to housing benefit or council tax reduction or in employment following the first day in respect of which that housing benefit is awarded or the person becomes entitled to council tax reduction.

(4) £20 is the maximum amount which may be disregarded under this paragraph, notwithstanding that the applicant and any partner of the applicant may each satisfy the requirements of this paragraph.

Textual Amendments

- F53** Sch. 2 para. 5(1)(a)(iva) inserted (11.6.2013) by [The Welfare Reform \(Consequential Amendments\) \(Scotland\) \(No. 3\) Regulations 2013 \(S.S.I. 2013/142\)](#), regs. 1, **12(8)**
- F54** Sch. 2 para. 5(1)(a)(va) 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(7)** (with reg. 19)
- F55** Sch. 2 para. 5(1)(a)(vb) 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(7)** (with reg. 20)
- F56** Words in sch. 2 para. 5(1)(b) inserted (6.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(4), **19(4)**
- F57** Word in sch. 2 para. 5(1)(d) substituted (1.10.2013) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2013 \(S.S.I. 2013/218\)](#), regs. 1, **15**
- F58** Words in sch. 2 para. 5(1)(d)(ii) omitted (20.11.2017) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2017 \(S.S.I. 2017/326\)](#), regs. 1, **16**
- F59** Words in sch. 2 para. 5(2) inserted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 5 para. 4(8)** (with regs. 2, 3, 97-101)

Marginal Citations

- M13** Section 30A was inserted by the [Social Security \(Incapacity for Work\) Act 1994 \(c.18\)](#) and amended by section 64 of the [Welfare Reform and Pensions Act 1999 \(c.30\)](#) and paragraph 14 of Schedule 24 to the [Civil Partnership Act 2004 \(c.33\)](#).
- M14** Section 68 was repealed by Schedule 13 of the [Welfare Reform and Pensions Act 1999 \(c.30\)](#) subject to savings provisions in [S.I. 2000/2958](#).
- M15** [S.I. 1983/686](#) as relevantly amended by [S.I. 1983/1164](#), 1540, 1986/628, 1990/1300, 1991/708, 1992/702, 1995/445 and 2001/420.
- M16** Schedule 2 was amended by [S.I. 2012/849](#).
- M17** [1948 c.29](#). Section 29 was repealed in relation to Scotland by Schedule 9 to the [Social Work \(Scotland\) Act 1968 \(c.49\)](#). In relation to England and Wales, section 29 was amended by section 1 of the [National Assistance \(Amendment\) Act 1959 \(c.30\)](#), [Schedule 4](#) to the [Mental Health \(Scotland\) Act 1960 \(c.61\)](#), [section 195](#) of, and paragraph 2 of Schedule 23 and Schedule 30 to, the [Local Government Act 1972 \(c.70\)](#), [paragraph 3](#) of Schedule 3 to the [Employment and Training Act 1973 \(c.50\)](#), [section 30](#) of and Schedule 10 to the [Health and Social Services and Social Security Adjudications Act 1983 \(c.41\)](#),

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section 44 of the National Health Service and Community Care Act 1990 (c.19), **paragraph 8** of Schedule 1 to the National Health Service (Consequential Provisions) Act 2006 (c.43) and section 147 of the Health and Social Care Act 2008 (c.14).

M18 Section 30B was inserted by the Social Security (Incapacity for Work) Act 1994 (c.18) and amended by paragraph 21 of Schedule 4 to the Pensions Act 1995 (c.26), **paragraph 22** of Schedule 8 to the Welfare Reform and Pensions Act 1999 (c.30), **paragraph 15** of Schedule 24 to the Civil Partnership Act 2004 (c.33) and Schedule 7 to the Pensions Act 2007 (c.22).

M19 2007 c.5.

M20 Regulation 7 was amended by S.I. 2008/3051, 2010/840 and 2012/874, 913 and 919.

6.—(1) Where—

- (a) the applicant (or if the applicant is a member of a couple, at least one member of that couple) is a person to whom sub-paragraph (5) applies;
- (b) the Secretary of State is satisfied that that person is undertaking exempt work as defined in sub-paragraph (6); and
- (c) regulation 24 (applicant in receipt of guarantee credit) does not apply,

the amount specified in sub-paragraph (7) (“the specified amount”).

(2) Where this paragraph applies, paragraphs 1 to 5 and 8 do not apply, but in any case where the applicant is a lone parent and the specified amount would be less than the amount specified in paragraph 2, paragraph 2 applies instead of this paragraph.

(3) Notwithstanding regulation 21 (calculation of income and capital of members of applicant's family and of a polygamous marriage), if sub-paragraph (1) applies to one member of a couple (“A”) it does not apply to the other member of that couple (“B”) except to the extent provided for in sub-paragraph (4).

(4) Where A's earnings are less than the specified amount, so much of B's earnings as would not when aggregated with A's earnings exceed the specified amount, but the amount of B's earnings which may be disregarded under this sub-paragraph is limited to a maximum of £20 unless the Secretary of State is satisfied that B is also undertaking exempt work.

(5) This sub-paragraph applies to a person who is—

- (a) in receipt of a contributory employment and support allowance;
- (b) in receipt of incapacity benefit;
- (c) in receipt of severe disablement allowance; or
- (d) being credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975 ^{M21}.

(6) In this paragraph “exempt work” means work of the kind described in—

- (a) regulation 45(2), (3) or (4) of the Employment and Support Allowance Regulations ^{M22}; or as the case may be;
- (b) regulation 17(2), (3) or (4) of the Social Security (Incapacity for Work) (General) Regulations 1995 ^{M23},

and, in determining for the purposes of this paragraph whether an applicant or a member of a couple is undertaking any type of exempt work, it is immaterial if that person or their partner is also undertaking other work.

(7) The specified amount is the amount of money from time to time mentioned in any provision referred to in sub-paragraph (6) by virtue of which the work referred to in sub-paragraph (1) is exempt or, where more than one such provision is relevant and those provisions mention different amounts of money, the highest of those amounts.

Status: Point in time view as at 26/10/2023.

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Marginal Citations

M21 S.I. 1975/556 as relevantly amended by S.I. 1996/2367, 2000/3120, 2003/521, 2008/1554, 2010/385 and 2012/913.

M22 Regulation 45(3) and (4) was amended by S.I. 2010/840 and 2011/674.

M23 S.I. 1995/311 as relevantly amended by S.I. 2006/757, 2008/2365 and 2683, 2010/840 and 2011/674.

7. Any amount or the balance of any amount which would fall to be disregarded under paragraph 17 or 18 (parental and other contributions towards student maintenance) of Schedule 3 had the applicant's income which does not consist of earnings been sufficient to entitle the applicant to the full disregard under those paragraphs.

8. Except where the applicant or the applicant's partner qualifies for a £20 disregard under the preceding provisions of this Schedule—

- (a) £5 if an applicant who has no partner has earnings; and
- (b) £10 if an applicant who has a partner has earnings.

9. Any earnings, other than earnings referred to in regulation 31(8)(b) (calculation of weekly income), derived from employment which ended before the day in respect of which the applicant first satisfies the conditions for entitlement to council tax reduction in regulation 14.

10.—(1) In a case where the applicant is a person who satisfies at least one of the conditions in sub-paragraph (2), and the applicant's net earnings equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of the applicant's earnings to be disregarded must be increased by [^{F60}£37.10 until and including 4 April 2021, and after that by £17.10].

(2) The conditions referred to in sub-paragraph (1) are that—

- (a) the applicant or, if the applicant is a member of a couple either the applicant or the other member of the couple, is a person to whom regulation 20(1)(c) of the Working Tax Credit Regulations applies; or
- (b) the applicant—
 - (i) is, or any partner of the applicant's is, aged at least 25 and is engaged in remunerative work for on average not less than 30 hours per week;
 - (ii) if the applicant is a member of a couple—
 - (aa) at least one member of that couple is engaged in remunerative work for on average not less than 16 hours per week; and
 - [^{F61}(bb) the applicant's family includes at least one child or young person;]
 - (iii) is a lone parent who is engaged in remunerative work for on average not less than 16 hours per week; or
 - (iv) the applicant or, if the applicant is a member of a couple, at least one member of the couple is engaged in remunerative work for on average not less than 16 hours per week and paragraph 5(1) is satisfied in respect of that person.

(3) The following are the amounts referred to in sub-paragraph (1)—

- (a) any amount disregarded under this Schedule;
- (b) the amount of child care charges calculated as deductible under regulation 29(1)(c) (treatment of child care charges); and
- (c) [^{F62}£37.10 until and including 4 April 2021, and after that £17.10].

Status: Point in time view as at 26/10/2023.

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(4) The provisions of regulation 6 (remunerative work) apply in determining whether or not a person works for on average not less than 30 hours per week, but as if the reference to 16 hours in regulation 6(1) was a reference to 30 hours.

Textual Amendments

- F60** Words in [sch. 2 para. 10\(1\)](#) substituted (6.4.2020) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) \(Coronavirus\) Regulations 2020 \(S.S.I. 2020/108\)](#), regs. 1, **3(a)(i)**
- F61** [Sch. 2 para. 10\(2\)\(b\)\(ii\)\(bb\)](#) substituted (1.5.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(3), **18(3)** (with reg. 2)
- F62** Words in [sch. 2 para. 10\(3\)\(c\)](#) substituted (6.4.2020) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) \(Coronavirus\) Regulations 2020 \(S.S.I. 2020/108\)](#), regs. 1, **3(a)(ii)**

11. Where a payment of earnings is made in a currency other than sterling, any banking charge or commission payable in converting to that payment into sterling.

12. Any payment in consequence of a reduction of council tax under section 13 or 80 of the Act

M24

Marginal Citations

- M24** [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 \(c.39\)](#).

SCHEDULE 3

Regulation 31(10)

Sums to be disregarded in the calculation of income other than earnings

1. Each of the following payments—
 - (a) a war disablement pension (except insofar as that pension is to be disregarded under paragraph 2);
 - (b) a war widow's pension or war widower's pension;
 - (c) a pension payable to a person as a widow, widower or surviving civil partner under any power of Her Majesty otherwise than under an enactment to make provision about pensions for or in respect of persons who have been disabled or have died in consequence of service as members of the armed forces of the Crown;
 - (d) a guaranteed income payment and, if the amount of that payment has been abated to less than £10 by a pension or payment falling within article 39(3)(a) or (b) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011 ^{M25}, so much of that pension or payment as would not, in aggregate with the amount of any guaranteed income payment disregarded, exceed £10;
 - (e) a payment made to compensate for the non-payment of a pension or payment mentioned in sub-paragraphs (a) to (d);
 - (f) a pension paid by the government of a country outside Great Britain which is analogous to any of the pensions or payments mentioned in sub-paragraphs (a) to (d); and

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- (g) a pension paid to victims of National Socialist persecution under any special provision made by the law of the Federal Republic of Germany, or any part of it, or of the Republic of Austria.

Marginal Citations

M25 S.I. 2011/517.

2. Any mobility supplement under article 20 of the 2006 Order (including a mobility supplement under any other scheme or order) or under article 25A of the Personal Injuries (Civilians) Scheme 1983 ^{M26} or any payment intended to compensate for the non-payment of such a supplement.

Marginal Citations

M26 S.I. 1983/686 as relevantly amended by S.I. 1983/1164, 1540, 1986/628, 1990/1300, 1991/708, 1992/702, 1995/445 and 2001/420.

3. Any supplementary pension under article 23(2) of the 2006 Order (pensions to surviving spouses and surviving civil partners) and any analogous payment made by the Secretary of State for Defence to any person who is not a person entitled under that Order.

4. In the case of a pension awarded at the supplementary rate under article 27(3) of the Personal Injuries (Civilians) Scheme 1983 (pensions to surviving spouses and surviving civil partners), the sum specified in paragraph 1(c) of Schedule 4 to that Scheme.

- 5.—(1) Any payment which is—

- (a) made under any of the Dispensing Instruments to a widow, widower or surviving civil partner of a person—

- (i) whose death was attributable to service in a capacity analogous to service as a member of the armed forces of the Crown; and
(ii) whose service in such capacity terminated before 31st March 1973; and

- (b) equal to the amount specified in article 23(2) of the 2006 Order.

- (2) In this paragraph “the Dispensing Instruments” means the Order in Council of 19th December 1881, the Royal Warrant of 27th October 1884 and the Order by His Majesty of 14th January 1922 (exceptional grants of pay, non-effective pay and allowances).

6. £15 of any widowed parent's allowance to which the applicant is entitled under section 39A of the 1992 Act ^{M27}.

Marginal Citations

M27 Section 39A was inserted by section 55 of the [Welfare Reform and Pensions Act 1999 \(c.30\)](#) and amended by paragraph 3 of Schedule 1 to the [Child Benefit Act 2005 \(c.6\)](#), [paragraph 20](#) of Schedule 24, and Schedule 30, to the [Civil Partnership Act 2004 \(c.33\)](#) and section 51 of the [Welfare Reform Act 2007 \(c.5\)](#).

7. £15 of any widowed mother's allowance to which the applicant is entitled under section 37 of the 1992 Act ^{M28}.

Status: Point in time view as at 26/10/2023.

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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)

Marginal Citations

M28 Section 37 was amended by paragraph 2 of Schedule 1 to the [Child Benefit Act 2005 \(c.6\)](#), [paragraph 18](#) of Schedule 24, and Schedule 30, to the [Civil Partnership Act 2004 \(c.33\)](#) and section 50 of the [Welfare Reform Act 2007 \(c.5\)](#).

8. Where the applicant occupies a dwelling as a home and provides in that dwelling board and lodging accommodation for a charge, an amount in respect of each person for whom the accommodation is provided for the whole or any part of a week, equal to—

- (a) where the aggregate of any payments made in respect of any one week in respect of the board and lodging accommodation provided to such persons does not exceed £20, 100 per cent of the aggregate of the payments; or
- (b) where the aggregate of any payments made in respect of any one week exceeds £20, £20 and 50 per cent of the excess of the aggregate of the payments over £20.

9. If the applicant—

- (a) owns the freehold or leasehold interest in any property or is a tenant of any property;
- (b) occupies a part of that property; and
- (c) has an agreement with another person allowing that person to occupy another part of that property on payment of rent and—
 - (i) the amount paid by that person is less than £20 per week, the whole of that amount; or
 - (ii) the amount paid is £20 or more per week, £20.

10. Where an applicant receives income under an annuity purchased with a loan which satisfies the following conditions—

- (a) that the loan was made as part of a scheme under which not less than 90 per cent of the proceeds of the loan were applied to the purchase by the person to whom it was made of an annuity ending with the applicant's life or with the life of the survivor of two or more persons (“the annuitants”) who include the person to whom the loan was made;
- (b) that at the time the loan was made the person to whom it was made or each of the annuitants had attained the [^{F63}qualifying age for state pension credit];
- (c) that the loan was secured on a dwelling in Great Britain and the person to whom the loan was made or one of the annuitants owns an interest in that dwelling;
- (d) that the person to whom the loan was made or one of the annuitants occupies the dwelling on which it was secured as a home at the time the interest is paid; and
- (e) that the interest payable on the loan is paid by the person to whom the loan was made or by one of the annuitants,

an amount, calculated on a weekly basis, equal to—

- (i) where, or insofar as, section 369 of the Income and Corporation Taxes Act 1988 ^{M29} (mortgage interest payable under deduction of tax) applies to the payments of interest on the loan, the interest which is payable after deduction of a sum equal to income tax on such payments at the applicable percentage of income tax within the meaning of section 369(1A) of that Act; and
- (ii) in any other case, the interest which is payable on the loan without deduction of such a sum.

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Textual Amendments

F63 Words in [sch. 3 para. 10\(b\)](#) substituted (1.2.2021) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 4\) Regulations 2020 \(S.S.I. 2020/413\)](#), regs. 1, 14

Marginal Citations

M29 1988 c.1. Section 369 was amended by section 58 of the [Finance Act 1993 \(c.34\)](#), [section 81](#) of the [Finance Act 1994 \(c.9\)](#), [paragraph 6](#) of Schedule 18 to the [Finance Act 1996 \(c.8\)](#), [paragraph 4](#) of Schedule 4 to the [Finance Act 1999 \(c.16\)](#), section 83 of the [Finance Act 2000 \(c.17\)](#), and paragraph 33 of Schedule 1 to the [Corporation Tax Act 2010 \(c.4\)](#).

11.—(1) Any payment, other than a payment to which sub-paragraph (2) applies, made to the applicant by trustees in exercise of a discretion exercisable by them.

(2) This sub-paragraph applies to payments made to the applicant by trustees in exercise of a discretion exercisable by them for the purpose of—

- (a) obtaining food, ordinary clothing or footwear or household fuel;
- (b) the payment of rent, council tax or water charges for which that applicant or the applicant's partner is liable; and
- (c) meeting housing costs of a kind specified in Schedule 2 to the State Pension Credit Regulations 2002 ^{M30}.

(3) In a case to which sub-paragraph (2) applies, £20 or—

- (a) if the payment is less than £20, the whole payment;
- (b) if, in the applicant's case, £10 is disregarded in accordance with paragraph 1, £10 or the whole payment if it is less than £10; or
- (c) if, in the applicant's case, £15 is disregarded under paragraph 6 or 7 and—
 - (i) the applicant has no disregard under paragraph 1, £5 or the whole payment if it is less than £5; or
 - (ii) the applicant has a disregard under paragraph 1, nil.

(4) In this paragraph—

- (a) “ordinary clothing or footwear” means clothing or footwear for normal daily use, but does not include school uniforms or clothing and footwear used solely for sporting activities; and
- (b) “water charges” means—
 - (i) any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002 ^{M31}, in so far as such charges are in respect of the dwelling which the applicant occupies as a home; or
 - (ii) any water and sewerage charges under chapter 1 of Part 5 of the Water Industry Act 1991 ^{M32}.

Marginal Citations

M30 [S.I. 2002/1792](#) as relevantly amended by [S.I. 2002/3019](#) and 3197, 2003/1195 and 2274, 2004/552, 2327 and 2825, 2005/522, 2687 and 3360, 2006/645, 718, 2378 and 3274, 2007/688, 2618 and 3183, 2008/632, 698, 1554, 2767 and 3195, 2009/497, 583, 2010/641 and 1811, 2011/821 and 2425 and 2012/780 and 913.

M31 [2002 asp 3](#). Section 29A was inserted by section 21 of the [Water Services etc. \(Scotland\) Act 2005 \(asp 3\)](#).

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M32 1991 c.56. Chapter 1 of Part 5 was amended by section 53 of the [Competition and Service \(Utilities\) Act 1992 \(c.43\)](#), [paragraphs 114](#) and 115 of Schedule 22 to the [Environment Act 1995 \(c.25\)](#), [sections 3 to 7](#) and 9 of, and paragraphs 1 to 3 of Schedule 3 and Schedule 4 to, the [Water Industry Act 1999 \(c.9\)](#), [section 59](#) of, and paragraphs 33 and 34 of Schedule 8 to, the [Water Act 2003 \(c.37\)](#), [paragraph 77](#) of Schedule 1 and Schedule 2 to the [Fire and Rescue Services Act 2004 \(c.21\)](#) and section 45 of the [Water Management Act 2010 \(c.29\)](#).

12. Any increase in pension or allowance under Part 2 or 3 of the 2006 Order paid in respect of a dependent other than the pensioner's partner.

13. Any payment ordered by a court to be made to the applicant or the applicant's partner in consequence of any accident, injury or disease suffered by the person or a child of the person to or in respect of whom the payments are made.

14. Periodic payments made to the applicant or the applicant's partner under an agreement entered into in settlement of a claim made by the applicant or the applicant's partner for an injury suffered by the applicant or the applicant's partner as the case may be.

15. Any income which is payable outside the United Kingdom for a period during which there is a prohibition against the transfer to the United Kingdom of that income.

16. Any banking charges or commission payable in converting to sterling payments of income made in a currency other than sterling.

17. Where the applicant makes a parental contribution in respect of a student attending a course of study in the United Kingdom which contribution has been assessed for the purposes of calculating—

- (a) under regulations made under section 49 of the [Education \(Scotland\) Act 1980](#), that student's bursary, scholarship or other allowance under that section or under regulations made under section 73 of that Act ^{M33}, any payment to that student under that section;
- (b) the student's student loan, an amount equal to the weekly amount of that parental contribution, but only in respect of the period for which that contribution is assessed as being payable; or
- (c) under or pursuant to regulations made under sections 1 or 2 of the [Education Act 1962](#) ^{M34} or section 22 of the [Teaching and Higher Education Act 1998](#) ^{M35},

that student's award.

Marginal Citations

M33 1980 c.44. Section 49 was amended by section 82 of, and paragraph 8 of Schedule 10 to, the [Self-Governing Schools etc. \(Scotland\) Act 1989 \(c.39\)](#) and section 5 of the [Schools \(Health Promotion and Nutrition\) \(Scotland\) Act 2007 \(asp 15\)](#). Section 73 was amended by section 73 of the [Self-Governing Schools etc. \(Scotland\) Act 1989 \(c.39\)](#) and section 3 of the [Education \(Graduate Endowment and Student Support\) \(Scotland\) Act 2001 \(asp 6\)](#).

M34 1962 c.12. Sections 1 and 2 were repealed by Schedule 4 to the [Teaching and Higher Education Act 1998 \(c.30\)](#) subject to savings provision in [S.I. 1998/3237](#) and 2010/1158.

M35 1998 c.30. Section 22 was amended by section 146 of, and Schedule 11 to, the [Learning and Skills Act 2000 \(c.21\)](#), [paragraph 236](#) of Schedule 6 to the [Income Tax \(Earnings and Pensions\) Act 2003 \(c.1\)](#), [section 147](#) of the [Finance Act 2003 \(c.14\)](#), [sections 42](#) and 43 of, and Schedule 7 to, the [Higher Education Act 2004 \(c.8\)](#), [section 257](#) of the [Apprenticeships, Skills, Children and Learning Act 2009 \(c.22\)](#) and section 76 of the [Education Act 2011 \(c.21\)](#).

18.—(1) Where the applicant is the parent of a student aged under 25 who either—

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- (a) is not in receipt of any award, grant or student loan in respect of that education; or
- (b) is in receipt of an award under section 2 of the Education Act 1962 (discretionary awards) an award bestowed by virtue of the Teaching and Higher Education Act 1998 or regulations made under that Act, a bursary, scholarship or other allowance under section 49(1) of the 1980 Act or a payment under section 73 of the 1980 Act,

and the applicant makes payments by way of a contribution towards the student's maintenance, other than a parental contribution falling within paragraph 17, an amount specified in sub-paragraph (2) in respect of each week during the student's term.

- (2) For the purposes of sub-paragraph (1), the amount is the sum equal to the lesser of—
 - (a) the weekly amount of the payments; or
 - (b) the amount by way of a personal allowance for a single applicant under 25 less the weekly amount of any award, bursary, scholarship, allowance or payment referred to in sub-paragraph (1)(b).

[^{F64}18A.—(1) Any payment made in respect of a person who is a member of the applicant's family—

- (a) in accordance with an adoption allowance scheme made under section 71 of the Adoption and Children (Scotland) Act 2007 (adoption allowances schemes) or pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002;
- (b) which is a payment made by a local authority in pursuance of section 50 of the Children Act 1975 (payments towards maintenance of children) or section 15(1) of, and paragraph 15 of Schedule 1 to, the Children Act 1989 (local authority contribution to a child's maintenance where the child is living with a person as a result of a residence order);
- (c) which is a payment made by an authority, as defined in article 2 of the Children (Northern Ireland) Order 1995, in pursuance of article 15 of, and paragraph 17 of Schedule 1 to, that Order (contribution by an authority to child's maintenance); or
- (d) in accordance with regulations made pursuant to section 14F of the Children Act 1989 (special guardianship support services).

(2) Any payment, other than a payment to which sub-paragraph (1)(a) applies, made to the applicant pursuant to regulations under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002.]

Textual Amendments

F64 Sch. 3 paras. 18A, 18B inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **25**

[^{F64}18B. Any payment made by a local authority in accordance with section 12 of the Social Work (Scotland) Act 1968 (general social welfare services of local authorities), section 22 of the Children (Scotland) Act 1995 (promotion of welfare of children in need) or section 17 of the Children Act 1989 (provision of services for children in need, their families and others).]

Textual Amendments

F64 Sch. 3 paras. 18A, 18B inserted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **25**

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19.—(1) Where an applicant's [^{F65}family includes at least one child or young person], £15 of any payment of aliment or maintenance, whether under a court order or not, which is made or due to be made by the applicant's spouse, civil partner, former spouse or former civil partner or the applicant's partner's spouse, civil partner, former spouse or former civil partner.

(2) For the purposes of sub-paragraph (1), where more than one aliment or maintenance payment is to be taken into account in any week, all the aliment or maintenance payments must be aggregated and treated as if they were a single payment.

Textual Amendments

F65 Words in sch. 3 para. 19(1) substituted (1.5.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(3), **18(4)** (with reg. 2)

20. In a case where the conditions of paragraph 10(2) of Schedule 2 (sums to be disregarded in the calculation of earnings) are met but the applicant's earnings are not disregarded for the purposes of that paragraph, any amount of working tax credit up to [^{F66}£37.10 until and including 4 April 2021 and after that up to £17.10].

Textual Amendments

F66 Words in sch. 3 para. 20 substituted (6.4.2020) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) \(Coronavirus\) Regulations 2020 \(S.S.I. 2020/108\)](#), regs. 1, **3(b)**

21. Where the total value of any capital specified in Part 2 of Schedule 4 (capital not to be treated as income under regulation 27(2)) does not exceed £10,000, any income actually derived from such capital.

22. Except in the case of income from capital specified in Part 2 of Schedule 4, any actual income from capital.

23. Where the applicant, or a person who was the partner of the applicant on 31st March 2003, was entitled on that date to income support or an income-based jobseeker's allowance but ceased to be so entitled on or before 5th April 2003 by virtue only of regulation 13 of the Housing Benefit (General) Amendment (No. 3) Regulations 1999 ^{M36} as in force at that date, the whole of the applicant's income.

Marginal Citations

M36 [S.I. 1999/2734](#).

[^{F67}**24.** Any payment or interest on a payment made under, or in connection with, the Windrush Compensation Scheme administered by the Home Office.]

Textual Amendments

F67 [Sch. 3 para. 24](#) inserted (26.11.2019) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2019 \(S.S.I. 2019/325\)](#), regs. 1, **3(a)**

SCHEDULE 4

Regulation 31(11) and 41(2)

Capital disregards

PART 1

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 [^{F68}, another infected blood payment scheme][^{F69}, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund]; or
- (b) [^{F70}ILF Scotland].

(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

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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
 - (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 [F71ILF Scotland].

(7) In this paragraph “qualifying person” means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation [F72, another infected blood payment scheme][F73, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund].

(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 [F74, any other infected blood payment scheme][F75, the London Bombings Relief Charitable Fund, the London Emergencies Trust and the We Love Manchester Emergency Fund].

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Textual Amendments

- F68** 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)**
- F69** 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)**
- F70** 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)**
- F71** 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)**
- F72** Words in sch. 4 para. 16(7) inserted (1.4.2017) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2017 \(S.S.I. 2017/41\)](#), regs. 1, **19(b)**
- F73** Words in sch. 4 para. 16(7) substituted (20.11.2017) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 2\) Regulations 2017 \(S.S.I. 2017/326\)](#), regs. 1, **11(c)**
- F74** 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)**
- F75** 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**

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 ^{F76}—
 - (i) an official error,

Status: Point in time view as at 26/10/2023.

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- (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 ^{M37};
- [^{F77}(aa) bereavement support payment under section 30 of the Pensions Act 2014;]
- (b) child tax credit;
- (c) council tax benefit;
- (d) disability living allowance;
- [^{F78}(da) armed forces independence payment;]
- (e) personal independence payment;
- [^{F79}(ea) child disability payment,]
- [^{F80}(eb) adult disability payment;]
- (f) housing benefit;
- (g) income-related employment and support allowance;
- (h) income support;
- (i) income-based jobseeker's allowance;
- [^{F81}(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; ^{F82} ...
- (n) any discretionary housing payment paid pursuant to [^{F83}regulation 2(1) of the Discretionary Financial Assistance Regulations 2001 or][^{F84}Part 5 of the Social Security (Scotland) Act 2018][^{F85}, ^{F86} ...
- (o) any social fund payment made pursuant to Part 8 of the 1992 Act][^{F87}, ^{F88} ...
- (p) universal credit][^{F89}, ^{F90} ...
- (q) carer's allowance supplement made under section 81 of the Social Security (Scotland) Act 2018]; [^{F91}or
- (r) any Scottish child payment assistance given in accordance with section 79 of that Act.]

Textual Amendments

F76 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\(a\)](#)

Status: Point in time view as at 26/10/2023.

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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)

- F77** 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)**
- F78** 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)**
- F79** 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)
- F80** 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)
- F81** 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)**
- F82** 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)**
- F83** 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**
- F84** 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)**
- F85** 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)**
- F86** 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)**
- F87** 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)**
- F88** 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)**
- F89** 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)**
- F90** 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)**
- F91** 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

- M37** 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, [^{F92}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 [^{F93}, the Council Tax Reduction (Scotland) Regulations 2012] or the Council Tax Reduction Regulations.

[^{F94}(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;

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- (b) paragraph 12(2) of Schedule 8 to the Jobseeker's Allowance Regulations 1996 ^{M38};
- (c) paragraph 20A of Schedule 5 to the State Pension Credit Regulations 2002 ^{M39}; ^{F95}...
- (d) paragraph 11(2) of Schedule 9 to the Employment and Support Allowance Regulations^{F96};
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 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) ^{F97}...
- (b) ^{F97}... the date on which the application for council tax reduction under these Regulations [^{F98}, 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

- F92** 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)**
- F93** 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)
- F94** 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)**
- F95** 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)**
- F96** 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)**
- F97** 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)**

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F98 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

M38 S.I. 1996/207.

M39 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.

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 [^{F99}as a direct payment as defined in section 4(2) of the Social Care (Self-directed Support) (Scotland) Act 2013] or [^{F100}under] sections 12A to 12D of the National Health Service Act 2006 ^{M40} (direct payments for health care) or under regulations made under section 57 of the Health and Social Care Act 2001 ^{M41} (direct payments) [^{F101}or under sections 50 to 53 of the Social Services and Well-being (Wales) Act 2014 (direct payments)].

Textual Amendments

F99 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)

F100 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)**

F101 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

M40 [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 \(c.7\)](#).

M41 [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).

Status: Point in time view as at 26/10/2023.

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30. Any payment in consequence of a reduction of council tax under section 13 or section 80 of the Act ^{M42} (reduction of liability for council tax) but only for a period of 52 weeks from the date of receipt of the payment.

Marginal Citations

M42 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 \(c.39\)](#).

[^{F102}**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.]

Textual Amendments

F102 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)**

[^{F103}**30B.**—[^{F104}(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.]

[^{F105}(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

F103 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)**

F104 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)**

F105 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)**

[^{F106}**30C.** Any payment made under or by the Thalidomide Trust.]

Status: Point in time view as at 26/10/2023.

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Textual Amendments

F106 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**

[^{F107}**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

F107 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)**

[^{F107}**30E.** Any funeral expense assistance given in accordance with section 24, section 34 and schedule 8 of the Social Security (Scotland) Act 2018.]

Textual Amendments

F107 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)**

[^{F108}**30F.** Any payment or interest on a payment made under, or in connection with, the Windrush Compensation Scheme administered by the Home Office.]

Textual Amendments

F108 Sch. 4 para. 30F inserted (26.11.2019) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2019 \(S.S.I. 2019/325\)](#), regs. 1, **3(b)(ii)**

[^{F109}**30G.** Any payment of winter heating assistance made by virtue of Regulations under section 30 of the Social Security (Scotland) Act 2018 ^{F110}.]

Textual Amendments

F109 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)**

F110 See S.S.I. 2020/352.

^{F111}**30H.**

Textual Amendments

F111 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)**

^{F112}**30I.**

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Textual Amendments

F112 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)**

[^{F113}**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

F113 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)**

[^{F114}**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.]

Textual Amendments

F114 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)**

[^{F115}**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

F115 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

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—

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(a) a charitable trust within the meaning of the Charities Act 2011 ^{M43}; 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

M43 2011 c.25.

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 ^{F116} , universal credit with no earned income,] 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 ^{F117} , universal credit with no earned income,] state pension credit or an income based jobseeker's allowance—	
(i) (i) is less than ^{F118} £237.00] per week;	15 per cent of the council tax due in respect of that day;
(ii) (ii) is not less than ^{F119} £237.00] per week but is less than ^{F120} £308.00] 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	100 per cent of the council tax due in respect of that day.

Status: Point in time view as at 26/10/2023.

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income support, state pension credit, an income-related employment and support allowance ^{F121}, universal credit with no earned income,] or are persons on an income-based jobseeker's allowance.

Textual Amendments

- F116** Words in sch. 5 para. 1 Table inserted (1.4.2022) by The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(3), **29(a)**
- F117** Words in sch. 5 para. 1 Table inserted (1.4.2022) by The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(3), **29(b)**
- F118** Sum in sch. 5 para. 1 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **28(a)**
- F119** Sum in sch. 5 para. 1 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **28(b)(i)**
- F120** Sum in sch. 5 para. 1 table substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, **28(b)(ii)**
- F121** Words in sch. 5 para. 1 Table inserted (1.4.2022) by The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(3), **29(c)**

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 ^{F122}, child disability payment^{F123}, adult disability payment^{F124}, 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, ^{F125}another infected blood payment scheme,^{F126}[ILF Scotland]^{F127}, 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 ^{F128}the Council Tax Reduction (Scotland) Regulations 2012] (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 ^{F129}the Council Tax Reduction (Scotland) Regulations 2012] would have been disregarded under paragraph 41 of Schedule 4 to those Regulations (payments made under certain trusts and certain other payments).

Textual Amendments

- F122** 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)
- F123** Words in sch. 5 para. 2(a) 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(9)** (with reg. 20)
- F124** 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)**
- F125** 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)**

Status: Point in time view as at 26/10/2023.

Changes to legislation: The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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)

- F126** 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)**
- F127** 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)**
- F128** Words in sch. 5 para. 2(b) substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 5 para. 4(10)** (with regs. 2, 3, 97-101)
- F129** Words in sch. 5 para. 2(c) substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 5 para. 4(10)** (with regs. 2, 3, 97-101)

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 ^{M44}, 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

- M44** 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) [^{F130}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;]
- (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.

Textual Amendments

- F130** 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**

Status:

Point in time view as at 26/10/2023.

Changes to legislation:

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012 is up to date with all changes known to be in force on or before 17 August 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.