
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

COUNCIL TAX

The Council Tax Reduction (Scotland) Regulations 2021

<i>Made</i>	- - - -	<i>23rd June 2021</i>
<i>Laid before the Scottish Parliament</i>	- -	<i>25th June 2021</i>
<i>Coming into force</i>		<i>1st April 2022</i>

**THE COUNCIL TAX REDUCTION
(SCOTLAND) REGULATIONS 2021**

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General

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SCHEDULE 1 Applicable amount

PART 1 Personal Allowances

- 1. (1) The amount specified in column (2) below in respect...

PART 2 Children

- 2. The amount specified for the purposes of regulation 35(b) (the...
- 3. Where neither the applicant nor the applicant's partner, nor the...
- 4. Subject to paragraphs 4C and 4D, where the applicant or...
- 4A Subject to paragraphs 4C and 4D, where —
- 4B The additional amount is— (a) the disabled child premium of...
- 4C Where the applicant or the applicant's partner (or the couple...
- 4D Where the applicant or the applicant's partner (or the couple...

PART 3 Carer Premium

- 5. (1) Subject to sub-paragraphs (2) to (8), the amount specified...
- 6. (1) For the purposes of regulation 35(d) and Part 3...

PART 4 Disability premiums

- 7. Except as provided in paragraph 8, a disability premium specified...
- 8. Subject to paragraph 9, where an applicant satisfies the conditions...
- 9. The following premiums, namely— (a) a severe disability premium to...
- 10. For the purposes of this Part of this schedule, once...
- 11. Disability premium
- 12. Additional condition for the disability premium
- 13. Severe disability premium
- 14. Enhanced disability premium
- 15. Persons in receipt of concessionary payments
- 16. Persons in receipt of benefit for another

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- 17. The premiums referred to in regulation 35(e) and Parts 2...

PART 6 Work-related activity and support components

- 18. Work-related activity and support components
- 19. (1) Subject to paragraph 20, the applicant is entitled to...
- 20. (1) The applicant has no entitlement under paragraph 21 or...
- 21. Work-related activity component
- 22. Support component
- 23. Amount of work-related activity component
- 24. Amount of support component

SCHEDULE 2 Amount of second adult rebate

- 1. Subject to paragraphs 2 and 3, the second adult rebate...
- 2. In determining a second adult's gross income for the purposes...
- 3. Where there are two or more second adults residing with...
- 4. In this schedule— “council tax due in respect of that...

SCHEDULE 3 Sums to be disregarded in the calculation of earnings

- 1. In the case of an applicant who has been engaged...
- 2. In the case of an applicant who, before the first...
- 3. In the case of an applicant who has been engaged...
- 4. (1) In a case to which this paragraph applies and...
- 5. In a case where the applicant is a lone parent,...

6. (1) In a case to which neither paragraph 4 nor...
7. Where the carer premium is awarded in respect of an...
8. In a case where paragraphs 4, 6, 7 and 9...
9. (1) In a case where paragraphs 4, 5, 6 and...
10. Where the applicant is a person whose earnings are calculated...
11. In a case to which none of paragraphs 4 to...
12. (1) Where— (a) the applicant (or if the applicant is...
13. Any earnings derived from employment which are payable in a...
14. Where a payment of earnings is made in a currency...
15. (1) In a case where the applicant's earnings are calculated...
16. Where the applicant is a qualifying income-related benefit claimant, the...
17. Any earnings of a child or young person.
 - SCHEDULE 4 Capital to be disregarded
 - PART 1 Premises
 1. The dwelling together with any garage, garden and outbuildings, normally...
 2. Premises occupied by a close relative of a person as...
 3. Premises occupied by a person's former partner as their home...
 4. (1) Premises that a person intends to occupy as their...
 5. Premises that a person has ceased to occupy as their...
 6. Premises that a person is taking reasonable steps to dispose...
 7. Any future interest in property of any kind, other than...
 - 7A (1) Any payment of a sports award for a period...
 - PART 2 Business assets
 8. Assets which are used wholly or mainly for the purposes...
 9. Assets which were used wholly or mainly for a trade,...
 - PART 3 Value of contracts and rights etc.
 10. The value of any policy of life insurance.
 11. (1) The value of any right to receive a pension...
 12. (1) The value of a funeral plan contract.
 13. The value of the right to receive any income under...
 14. The value of the right to receive any earnings which...
 - PART 4 Amounts for special purposes
 15. An amount deposited with a housing association as a condition...
 16. An amount received within the past 6 months which is...
 17. An amount received under an insurance policy within the past...
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 - PART 5 Payments
 19. A payment made within the past 52 weeks under Part...
 20. (1) A payment made within the past 52 weeks by...
 21. (1) A payment received within the past 52 weeks by...
 22. A payment to a person by virtue of being a...
 23. (1) A payment made within the past 52 weeks of...
 24. Any assistance under the 2018 Act falling within the following...
 25. Any assistance under the 2018 Act falling within the following...
 26. Any crisis payment made for the purpose of meeting an...
 27. Any refund of tax which falls to be deducted under...
 28. Any payment in consequence of a reduction of council tax...
 29. (1) Any payment or repayment made— (a) under regulation 3,...
 30. Any payment made to those persons entitled to receive benefits...
 31. (1) Any payment made by the Scottish Ministers or the...
 32. Any payment made by a local authority under section 3...
 33. Any sum of capital acquired by a person who is...
 34. (1) Any payment— (a) by way of an education maintenance...

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35. Any payment made to the applicant under Regulations made under...
36. Any payment made to the applicant under Regulations made under...
37. Any payment made under or by the Thalidomide Trust.
38. Any payment or interest on a payment made under, or...
39. Any payment made pursuant to section 2 of the Enterprise...
40. Any discretionary housing payment paid pursuant to regulation 2(1) of...
41. Any ex gratia payment made at the discretion of the...
42. Any redress payment made under Part 4 of the Redress...
43. Any payment made in connection with the provision of accommodation...
44. Any payment made under section 1(2) or section 4(1) or...
45. Any payment of a widowed parent's allowance made under section...
Part 6 Second Adult Rebate
46. (1) Subject to sub-paragraph (2), where the applicant satisfies the...
SCHEDULE 5 Consequential amendments
 1. The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992
 2. The Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992
 3. The Council Tax (Reduction of Liability) (Scotland) Regulations 1994
 4. The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012
 5. The Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012
 6. The Home Energy Assistance Scheme (Scotland) Regulations 2013
 7. The Social Security (Persons Required to Provide Information) Regulations 2013
 8. The Council Tax Reduction (Scotland) Amendment Regulations 2016
 9. The Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) (EU Exit) Regulations 2020SCHEDULE 6 Revocations
Explanatory Note

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 1 para. 6(4) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(a\)](#)
- Sch. 1 para. 12(1)(a)(i) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(b\)\(i\)](#)
- Sch. 1 para. 13(2)(a)(i) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(c\)](#)
- Sch. 1 para. 13(2)(b)(i) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(c\)](#)
- Sch. 1 para. 13(2)(b)(ii) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(c\)](#)
- Sch. 1 para. 13(4)(a) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(c\)](#)
- Sch. 1 para. 13(5)(a) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(c\)](#)
- Sch. 1 para. 14(1)(g) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(d\)](#)
- Sch. 2 para. 2(a) words inserted by [S.S.I. 2024/141 reg. 11\(6\)](#)
- reg. 4 words inserted by [S.S.I. 2024/141 reg. 11\(2\)](#)
- reg. 77(12)(f)(x) word omitted by [S.S.I. 2024/141 reg. 11\(3\)\(a\)](#)
- reg. 90(6)(b)(v) word omitted by [S.S.I. 2024/141 reg. 11\(4\)\(a\)\(i\)](#)
- reg. 90(9)(a) words inserted by [S.S.I. 2024/141 reg. 11\(4\)\(b\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 para. 12(1)(a)(iiib) inserted by [S.S.I. 2024/141 reg. 11\(5\)\(b\)\(ii\)](#)
- reg. 77(12)(f)(xii) and word inserted by [S.S.I. 2024/141 reg. 11\(3\)\(b\)](#)
- reg. 90(6)(b)(vii) and word inserted by [S.S.I. 2024/141 reg. 11\(4\)\(a\)\(ii\)](#)