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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 249**

**The Council Tax Reduction (Scotland) Regulations 2021**

**PART 1**

**General**

**CHAPTER 3**

**Interpretation**

**Interpretation**

**4.—(1)** In these Regulations, unless the context requires otherwise—

“the 1973 Act” means the Employment and Training Act 1973**(1)**,

“the 1992 Act” means the Social Security Contributions and Benefits Act 1992**(2)**,

“the 2007 Act” means the Welfare Reform Act 2007**(3)**,

“the 2012 Act” means the Welfare Reform Act 2012**(4)**,

“the 2018 Act” means the Social Security (Scotland) Act 2018**(5)**,

“the 2012 Regulations” means the Council Tax Reduction (Scotland) Regulations 2012**(6)**,

“the 2013 Regulations” means the Universal Credit Regulations 2013**(7)**,

“the Act” means the Local Government Finance Act 1992,

“adoption leave” means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996**(8)**,

[<sup>F1</sup>“adult disability payment” means—

(a) disability assistance for adults given in accordance with the Disability Assistance for Working Age People (Scotland) Regulations 2022, and

(b) where short-term assistance is being given under Part 1 of schedule 2 (short-term assistance) of those Regulations, the “earlier determination” referred to in paragraph 1(1)

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**(1)** 1973 c.50.

**(2)** 1992 c.4.

**(3)** 2007 c.5.

**(4)** 2012 c.5.

**(5)** 2018 asp 9.

**(6)** S.S.I. 2012/303, which were amended by S.S.I. 2013/48, S.S.I. 2013/142, S.S.I. 2013/218, S.S.I. 2013/287, S.S.I. 2014/35, S.S.I. 2014/90, S.S.I. 2015/46, S.S.I. 2016/81, S.S.I. 2016/253, S.S.I. 2017/41, S.S.I. 2017/326, S.S.I. 2018/69, S.S.I. 2018/211, S.S.I. 2018/295, S.S.I. 2019/29, S.S.I. 2019/133, S.S.I. 2019/325, S.S.I. 2020/25, S.S.I. 2020/64, S.S.I. 2020/108, S.S.I. 2020/413, S.S.I. 2021/12, S.S.I. 2021/51, S.S.I. 2021/73, S.S.I. 2021/122, S.S.I. 2021/137 and S.I. 2014/3255, S.I. 2015/971, S.I. 2015/1985 and S.I. 2020/354.

**(7)** S.I. 2013/376.

**(8)** 1996 c.18. Sections 75A and 75B were inserted by section 3 of the Employment Act 2002 (c.22) and amended by paragraphs 33 and 34, respectively, of schedule 1 of the Work and Families Act 2006 (c.18), regulation 145 of the Social Services and Well-being (Wales) Act 2014 (Consequential Amendments) Regulations 2016/413 (W. 131), sections 118 and 121 of the Children and Families Act 2014 (c.6) and S.I. 2018/1413.

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(a) of that schedule is to be deemed to continue in payment for the purposes of these Regulations,]

“applicable amount” means the amount calculated in accordance with Part 5 and schedule 1,

“applicant” means a person applying for council tax reduction or, as the case may be, a person who is entitled to council tax reduction whose entitlement is or may be subject to re-assessment by the relevant authority,

“application” means an application for council tax reduction,

“appropriate maximum council tax reduction” means the maximum council tax reduction applicable to a person calculated in accordance with regulation 79,

“armed forces independence payment” means armed forces independence payment under the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011<sup>(9)</sup>,

“assessment period” has the meaning given by regulation 44,

“attendance allowance” means—

- (a) an attendance allowance under Part 3 of the 1992 Act<sup>(10)</sup>,
- (b) an increase of disablement pension under section 104 or 105 of the 1992 Act,
- (c) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983<sup>(11)</sup> or any analogous payment, or
- (d) any payment based on need for attendance which is paid as part of a war disablement pension,

[<sup>F2</sup>“award of universal credit” includes a universal credit award with a value of zero,]

“the benefit Acts” means the 1992 Act, the Armed Forces (Pensions and Compensation) Act 2004<sup>(12)</sup> insofar as it relates to armed forces independence payment, Part 4 (personal independence payment) of the 2012 Act<sup>(13)</sup>, the Jobseekers Act, the 2007 Act and the Pensions Act 2014<sup>(14)</sup>,

[<sup>F3</sup>“blind” means—

- (a) in relation to a child, certified as severely sight impaired by the child’s ophthalmologist, orthoptist, optometrist or visual impairment paediatrician,
- (b) in relation to a person 16 years of age or over, certified as severely sight impaired or blind by a consultant ophthalmologist],

[<sup>F4</sup>“carer support payment” means carer’s assistance payable under the Carer’s Assistance (Carer Support Payment) (Scotland) Regulations 2023,]

“carer’s allowance” means an allowance under section 70 of the 1992 Act<sup>(15)</sup>,

“child” means a person under the age of 16 and where section 145A of the 1992 Act (entitlement to child benefit after death of a child or qualifying young person)<sup>(16)</sup> or regulation 37 of the 2013 Regulations (run-on after a death)<sup>(17)</sup> applies, then during (and only during) the period prescribed under subsection (1) of that section or the periods set out in that regulation—

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<sup>(9)</sup> S.I. 2011/517.

<sup>(10)</sup> Part 3 was relevantly amended by section 66 of the Welfare Reform and Pensions Act 1999 (c.30), section 60 of the 2007 Act and S.I. 2011/2426.

<sup>(11)</sup> S.I. 1983/686, which was relevantly amended by S.I. 1984/1675 and 2001/420.

<sup>(12)</sup> 2004 c.32.

<sup>(13)</sup> Part 4 was relevantly amended by S.I. 2018/1084.

<sup>(14)</sup> 2014 c.19.

<sup>(15)</sup> Section 70 was amended by S.I. 1994/2556, S.I. 2002/1457, S.I. 2011/2426, S.I. 2013/388, S.I. 2013/796 and S.I. 2015/1754.

<sup>(16)</sup> Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 48 of schedule 24 of the Civil Partnership Act 2004 (c.33), paragraph 12 of schedule 1 of the Child Benefit Act 2005 (c.6) and S.I. 2019/1458.

<sup>(17)</sup> Regulation 37 was amended by S.I. 2014/597.

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- (a) references in these Regulations to a child include the child in respect of whom there is entitlement under that section or regulation, and
- (b) for the purposes of these Regulations the circumstances pertaining to the child at the date of their death are deemed to continue,

“child benefit” means child benefit under section 141 of the 1992 Act<sup>(18)</sup>,

“child disability payment” means—

- (a) disability assistance for children and young people given in accordance with the Disability Assistance for Children and Young People (Scotland) Regulations 2021 (and references to the care component of that payment are to be construed in accordance with regulation 2 of those Regulations)<sup>(19)</sup>, and
- (b) where short-term assistance is being given under Part 1 of the schedule of those Regulations (short-term assistance) the “earlier determination” referred to in paragraph 1(1)(a) of that schedule is deemed to continue in payment for the purposes of these Regulations,

“child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002<sup>(20)</sup>,

“civil partnership” means a civil partnership which exists under or by virtue of the Civil Partnership Act 2004<sup>(21)</sup>, and “civil partner” is to be construed accordingly,

“close relative” means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister or, if any of the preceding persons is one member of a couple, the other member of that couple,

“concessionary payment” means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act 2002 are charged,

“contributory employment and support allowance” means a contributory allowance under Part 1 of the 2007 Act<sup>(22)</sup>,

“council tax reduction” means a reduction in liability for council tax calculated in accordance with these Regulations and includes, where appropriate, a reduction awarded under earlier Regulations making analogous provision,

“course of study” means any course of study, whether or not a grant is made for attending or undertaking it, and includes a sandwich course within the meaning prescribed in regulation 4(2) of the Education (Student Loans) (Scotland) Regulations 2007<sup>(23)</sup>, regulation 2(10) of the Education (Student Support) Regulations 2011<sup>(24)</sup> or regulation 2(10) of the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009<sup>(25)</sup>, as the case may be,

“date of application” means the date on which the application is made, or treated as made, for the purposes of regulations 9(9) (occupation of a dwelling as a home), 24 (applications: universal credit claimants), 25 (telephone applications) and 26 (date on which an application is made),

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<sup>(18)</sup> Section 141 was amended by section 1 of the Child Benefit Act 2005.

<sup>(19)</sup> S.S.I. 2021/174.

<sup>(20)</sup> 2002 c.21. Section 8 was repealed by paragraph 1 of schedule 14 of the 2012 Act, subject to savings provisions in article 3 of S.I. 2019/167.

<sup>(21)</sup> 2004 c.33.

<sup>(22)</sup> Part 1 was relevantly amended by section 52 of the 2012 Act.

<sup>(23)</sup> S.S.I 2007/154.

<sup>(24)</sup> S.I. 2011/1986.

<sup>(25)</sup> S.I. 2009/373, which was relevantly amended by S.I. 2010/383.

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“disability living allowance” means a disability living allowance under section 71 of the 1992 Act(26),

“discount” means discount under section 79 of the Act (discount of the amount of council tax payable)(27),

“earned income” has the meaning given by regulation 45 (meaning of “earned income”),

“earnings” has the meaning given by regulations 49 (employed earnings (applicants with an award of universal credit)), 50 (employed earnings (applicants with no award of universal credit)) or, as the case may be, regulation 51 (self-employed earnings),

“educational establishment” has the meaning given by section 135(1) of the Education (Scotland) Act 1980(28),

“employed earner” means a person who has employed earnings,

“employed earnings” has the meaning given by regulations 49 (employed earnings (applicants with an award of universal credit)) and 50 (employed earnings (applicants with no award of universal credit)),

“employment and support allowance” means employment and support allowance under Part 1 of the 2007 Act(29)<sup>F5</sup> ...,

“Employment and Support Allowance Regulations” means the Employment and Support Allowance Regulations 2008(30),

“Employment and Support Allowance (Existing Awards) Regulations” means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No. 2) Regulations 2010(31),

“enactment” includes an enactment contained in, or in an instrument made under, an Act of the Scottish Parliament,

“extended council tax reduction” means an extension of a period of entitlement to council tax reduction under regulation 80 (extended council tax reduction),

“extended council tax reduction (qualifying contributory benefits)” means an extension of a period of entitlement to council tax reduction under regulation 85 (extended council tax reduction (qualifying contributory benefits)),

“family” means—

- (a) a couple,
- (b) a couple and a child or young person who is a member of the same household and for whom one or both of the members of the couple is responsible, or
- (c) subject to regulation 37 (circumstances in which income and capital of a non-dependant is to be treated as applicant’s), a person who is not a member of a couple and a child or young person who is a member of the same household for whom the person is responsible,

“first authority” means the relevant authority to which a mover was liable to pay council tax for the dwelling that person resided in immediately before moving to the dwelling in the area of the second authority,

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(26) Section 71 was amended by section 67 of the Welfare Reform and Pensions Act 1999 (c.30).

(27) Section 79 was amended by S.S.I. 2005/51.

(28) 1980 c.44. Section 135 was relevantly amended by section 82(2) of, and schedule 11 of the Self-Governing Schools etc. (Scotland) Act 1989 (c.3) and paragraph 7(7) of schedule 9 and schedule 10 of the Further and Higher Education (Scotland) Act 1992 (c.37).

(29) Part 1 was relevantly amended by sections 50, 52 and 53 of the 2012 Act.

(30) S.I. 2008/794.

(31) S.I. 2010/1907.

[<sup>F6</sup>“the First-tier Tribunal for Scotland” means the First-tier Tribunal for Scotland, established by section 1 of the Tribunals (Scotland) Act 2014;]

“full-time course of study” means a full-time course of study which—

- (a) is not funded in whole or in part by the Scottish Ministers at a college of further education or by the Young People’s Learning Agency for England, the Secretary of State or by the Welsh Ministers,
- (b) is a course of higher education and is funded in whole or in part by the Scottish Ministers,
- (c) is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves—
  - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college, or
  - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and it involves additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college, or
- (d) is funded in whole or in part by the Young People’s Learning Agency for England, the Secretary of State or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out—
  - (i) in the case of a course funded by the Young People’s Learning Agency for England or the Secretary of State, in the student’s learning agreement signed on behalf of the establishment which is funded by either of those bodies for the delivery of that course, or
  - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by the Welsh Ministers for the delivery of that course,

“full-time student” means a person attending or undertaking a full-time course of study(**32**),

[<sup>F7</sup>“Grenfell Tower payment” means a payment made for the purpose of providing compensation or support in respect of the fire on 14 June 2017 at Grenfell Tower,]

“higher education” means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992(**33**),

[<sup>F8</sup>“the Horizon System” means any version of the computer system used by the Post Office known as Horizon, Horizon Legacy, Horizon Online or HNG-X,]

“housing association” means a housing association as defined in section 1(1) of the Housing Associations Act 1985(**34**) or section 338(1) of the Housing (Scotland) Act 1987(**35**),

“housing benefit” means housing benefit under section 130 of the 1992 Act(**36**),

“ILF Scotland” means the company limited by guarantee under the name ILF Scotland, registered under number SC 500075,

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(32) See paragraph (2) to (4).

(33) 1992 c.37. See section 38 of that Act, which was amended by paragraph 9 of schedule 5 of the Education (Scotland) Act 1996 (c.48).

(34) 1985 c.69. Section 1(1) was amended by sections 1 and 3 of, and paragraph 6 of schedule 2 of, the Housing (Scotland) Act 1988 (c.43), paragraph 11 of schedule 10 of the Housing (Scotland) Act 2001 (asp 10), paragraph 36 of schedule 4 of the Co-operative and Community Benefit Societies Act 2014 (c.14) and S.I. 1996/2325.

(35) 1987 c.26. There are amendments to section 338 which are not relevant to these Regulations.

(36) 1992 c.4.

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“incapacity benefit” means incapacity benefit under section 30A, 40 or 41 of the 1992 Act<sup>(37)</sup>,  
 “an income-based jobseeker’s allowance” and “a joint-claim jobseeker’s allowance” have the same meaning as they have in the Jobseekers Act by virtue of section 1(4) of that Act<sup>(38)</sup> (as it applies apart from the amendments made by Part 1 of schedule 14 of the 2012 Act that remove references to an income-based jobseeker’s allowance),

“income-related employment and support allowance” means an income-related allowance under Part 1 of the 2007 Act<sup>(39)</sup>,

“income support” means income support under section 124 of the 1992 Act,

“Income Support Regulations” means the Income Support (General) Regulations 1987<sup>(40)</sup>,

“ITEPA” means the Income Tax (Earnings and Pensions) Act 2003<sup>(41)</sup>,

“Jobseekers Act” means the Jobseekers Act 1995<sup>(42)</sup>,

“jobseeker’s allowance” means an allowance under the Jobseekers Act as amended by Part 1 of schedule 14 of the 2012 Act (removing references to an income-based allowance),

“Jobseeker’s Allowance Regulations” means the Jobseeker’s Allowance Regulations 1996<sup>(43)</sup>,

“limited capability for work” has the meaning given in section 1(4) of the 2007 Act,

“limited capability for work-related activity” has the meaning given in section 2(5) of the 2007 Act,

“local authority” means—

- (a) in relation to England, a county council, a district council, a parish council, a London borough council, the Common Council of the City of London or the Council of the Isles of Scilly,
- (b) in relation to Wales, a county council, a county borough council or a community council,
- (c) in relation to Scotland, a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994<sup>(44)</sup>,

“lone parent” means a person who has no partner and who is responsible for and a member of the same household as a child or young person,

“maternity leave” means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996<sup>(45)</sup>,

“medically approved” means certified by a medical practitioner,

“mover” means a person who moves from a dwelling in which the person is resident, and in respect of which the person is liable to pay council tax to the first authority, to reside in a

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(37) Section 30A was inserted by section 1 of the Social Security (Incapacity for Work) Act 1994 (c.18) (“the 1994 Act”) and amended by section 64 of the Welfare Reform and Pensions Act 1999 (c.30) and paragraph 14 of schedule 24 of the Civil Partnership Act 2004 (c.33). Section 40 was substituted by paragraph 8 of schedule 1 of the 1994 Act. Section 41 was substituted by paragraph 9 of schedule 1 of the 1994 Act and amended by paragraph 21 of schedule 4 of the Pensions Act 1995 (c.26).

(38) Section 1(4) was relevantly amended by paragraph 2 of schedule 7 of the Welfare Reform and Pensions Act 1999 (c.30). Paragraph (5) of this regulation makes further provision in relation to these allowances.

(39) Paragraph (6) of this regulation makes further provision in relation to this allowance.

(40) S.I. 1987/1967.

(41) 2003 c.1.

(42) 1995 c.18.

(43) S.I. 1996/207.

(44) 1994 c.39.

(45) 1996 c.18. Part 8 was substituted by Part 1 of schedule 4 of the Employment Relations Act 1999 (c.26) and relevantly amended by S.I. 2002/2866, paragraphs 31, 32 and 33 of schedule 1 of the Work and Families Act 2006 (c.18), sections 117, 118, 121 and 122 of the Children and Families Act 2014, S.I. 2016/413 and S.I. 2018/1413.



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dwelling in the area of the second authority and any reference to a mover is to be construed as including a reference to the mover's partner,

“new dwelling” means, for the purposes of the definition of “second authority” and regulations 83 (extended council tax reduction: movers) and 88 (extended council tax reduction (qualifying contributory benefits): movers) the dwelling to which an applicant has moved, or is about to move, in which the applicant is or will be resident,

“non-dependant” has the meaning given by regulation 8,

“paid work” means work done for payment or in expectation of payment and does not include being engaged by a charitable or voluntary organisation, or as a volunteer, in circumstances in which the payment received by or due to be paid to the person is in respect of expenses,

“parental bereavement leave” means leave under section 80EA of the Employment Rights Act 1996(46),

“partner”, except in regulation 76, where a person is a member of a couple, means the other member of that couple,

“paternity leave” means a period of absence from work on paternity leave by virtue of section 80A or 80B of the Employment Rights Act 1996(47),

“patient” means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution,

“payment” includes part of a payment,

“pensionable age” is to be determined in accordance with the rules in paragraph 1 of schedule 4 of the Pensions Act 1995(48),

“personal independence payment” has the meaning given by Part 4 of the 2012 Act,

“personal pension scheme” means—

- (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993(49),
- (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988(50) or a substituted contract within the meaning of section 622(3) of that Act(51) which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of schedule 36 of the Finance Act 2004(52), or
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988(53) which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of schedule 36 of the Finance Act 2004,

[F9]“the Post Office” means Post Office Limited (registered number 02154540),

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- (46) 1996 c.18. Section 80EA is inserted by paragraph 2 of the schedule of the Parental Bereavement Leave and Pay Act 2018 (c.24).
- (47) Sections 80A and 80B were inserted by sections 1 and 3 of the Employment Act 2002 (c.22) and amended, respectively, by paragraphs 35 and 36 of schedule 1 of the Work and Families Act 2006 (c.18), sections 118, 121, 128 and paragraphs 32 and 33 of schedule 7 of the Children and Families Act 2014 and S.I. 2016/413.
- (48) 1995 c.26. Paragraph 1 was amended by paragraph 39 of schedule 2 of the State Pension Credit Act 2002 (c.16), paragraph 13 of schedule 3 of the 2007 Act, paragraph 4 of schedule 3 of the Pensions Act 2007 (c.22), section 1 of the Pensions Act 2011 (c.19), and section 26 and paragraph 30 of schedule 12 of the Pensions Act 2014 (c.19).
- (49) 1993 c.48. Section 1 was amended by section 239 of the Pensions Act 2004 (c.35), paragraph 1 of schedule 27 of the Finance Act 2007 (c.11), S.I. 2007/3014 and S.I. 2019/192.
- (50) 1988 c.1. Sections 620 and 621 were repealed by Part 3 of schedule 42 of the Finance Act 2004 (c.12) subject to transitional and savings provisions in schedule 36 of the Finance Act 2004.
- (51) Section 622 was repealed by Part 3 of schedule 42 of the Finance Act 2004 (c.12) subject to transitional and savings provisions in schedule 36 of the Finance Act 2004.
- (52) 2004 c.12.
- (53) Chapter 4 was repealed by Part 3 of schedule 42 of the Finance Act 2004 (c.12) subject to transitional and savings provisions in schedule 36 of the Finance Act 2004.

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“Post Office compensation payment” means a payment made by the Post Office or the Secretary of State for the purpose of providing compensation or support which is—

- (a) in connection with the failings of the Horizon system, or
- (b) otherwise payable following the judgement in *Bates and Others v Post Office Ltd* ((No. 3) “Common Issues”),]

“qualifying contributory benefit” means—

- (a) severe disablement allowance under section 68 of the 1992 Act<sup>(54)</sup>,
- (b) incapacity benefit, or
- (c) contributory employment and support allowance,

“qualifying income-related benefit” means—

- (a) income support,
- (b) income-based jobseeker’s allowance, or
- (c) income-related employment and support allowance,

“qualifying income-related benefit claimant” means an applicant who is, or who has a partner who is, on one or more qualifying income-related benefits and is not on universal credit,

“reduction week” means a period of 7 consecutive days commencing on a Monday and ending on a Sunday,

“relevant authority” means a local authority administering council tax reduction,

“relevant childcare charges” has the meaning given by regulation 77(6) (treatment of childcare charges) or, as the case may be, regulation 78(2) and (3) (treatment of childcare charges (applicants with an award of universal credit)),

“relevant information” has the meaning given by section 131(12) of the 2012 Act,

“remunerative work” has the meaning given by regulation 10 (remunerative work),

“residential accommodation” means accommodation which is provided in—

- (a) a care home, which in Scotland means a care home service within the meaning given by paragraph 2 of schedule 12 of the Public Services Reform (Scotland) Act 2010<sup>(55)</sup> and in England and Wales has the meaning given by section 3 of the Care Standards Act 2000<sup>(56)</sup>,
- (b) an independent hospital, which—
  - (i) in Scotland, means an independent health care service as defined in section 10F(1) (a) and (b) of the National Health Service (Scotland) Act 1978<sup>(57)</sup>,
  - (ii) in England, means a hospital as defined by section 275 of the National Health Service Act 2006<sup>(58)</sup> that is not a health service hospital as defined by that section, and
  - (iii) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000<sup>(59)</sup>,

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<sup>(54)</sup> Section 68 was repealed by Part 4 of schedule 13 of the Welfare Reform and Pensions Act 1999 (c.30) subject to savings provisions in regulation 4 of S.I. 2000/2958>.

<sup>(55)</sup> 2010 asp 8.

<sup>(56)</sup> 2000 c.14. Section 3 was amended by paragraph 4 of schedule 5 of the Health and Social Care Act 2008 (c.14) and paragraph 3 of schedule 3 of the Regulation and Inspection of Social Care (Wales) Act 2016.

<sup>(57)</sup> 1978 c.29. Section 10F was inserted by section 108 of the Public Services Reform (Scotland) Act 2010 (asp 8).

<sup>(58)</sup> 2006 c.41.

<sup>(59)</sup> 2000 c.14. Section 2 was relevantly amended by section 106 of the Health and Social Care (Community Health and Standards) Act 2003 (c.43), paragraph 199 of schedule 1 of the National Health Service (Consequential Provisions) Act 2006 (c.43), paragraph 3 of schedule 5 of the Health and Social Care Act 2008 (c.14) and S.I. 2002/325.



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- (c) an establishment run by the Abbeyfield Society or a body, whether corporate or unincorporated, which is affiliated to that Society, or
  - (d) an establishment managed or provided by a body incorporated by Royal Charter, or constituted by Act of Parliament or by Act of the Scottish Parliament, other than a local social services authority,
- “second adult” has the meaning given to it in schedule 2 (amount of second adult rebate) and “second adult rebate” means the amount calculated in accordance with regulation 91 (second adult rebate) and schedule 2,
- “second authority” means the local authority to which a mover is liable to pay council tax for the new dwelling,
- “self-employed earner” means a person who has self-employed earnings,
- “self-employed earnings” has the meaning given by regulation 51 (self-employed earnings),
- “shared parental leave” means leave by virtue of section 75E or 75G of the Employment Rights Act 1996(60),
- “state pension credit” means state pension credit under the State Pension Credit Act 2002(61),
- “statutory adoption pay” means statutory adoption pay under section 171ZL of the 1992 Act(62),
- “statutory maternity pay” means statutory maternity pay under section 164 of the 1992 Act(63),
- “statutory parental bereavement pay” means statutory parental bereavement pay under section 171ZZ6 of the 1992 Act(64),
- “statutory paternity pay” means statutory paternity pay payable under Part 12ZA of the 1992 Act(65),
- “statutory shared parental pay” means statutory shared parental pay under section 171ZU or 171ZV of the 1992 Act(66),
- “statutory sick pay” means statutory sick pay under section 151 of the 1992 Act(67),
- “student” means a person, other than a person in receipt of a training allowance, who is attending or undertaking—
- (a) a course of study at an educational establishment, or
  - (b) a qualifying course, within the meaning of regulation 17A of the Jobseeker’s Allowance Regulations(68),
- “student income” is a type of unearned income, and has the meaning given by regulation 59,

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(60) Section 75G was amended by section 117 of the Children and Families Act 2014 and [S.I. 2016/413](#).

(61) [2002 c.16](#).

(62) Section 171ZL was inserted by section 4 of the Employment Act 2002 ([c.22](#)) and amended by section 121 Children and Families Act 2014, [S.I. 2006/2012](#), [S.I. 2011/1740](#), [S.I. 2016/413](#) and [S.I. 2019/1514](#).

(63) Section 164 was amended by paragraph 12 of schedule 1 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ([c.2](#)) and section 20 of, and paragraph 6 of schedule 7 and Part 1 of schedule 8 of the Employment Act 2002 ([c.22](#)).

(64) Section 171ZZ6 was inserted by paragraph 5 of the schedule of the Parental Bereavement Leave and Pay Act 2018.

(65) Part 12ZA was inserted by section 2 of the Employment Act 2002 and amended by paragraph 183 of schedule 6 of the Income Tax (Earnings and Pensions) Act 2003 ([c.1](#)), sections 6 to 10 of, and paragraphs 10 to 20 of schedule 1 of, the Work and Families Act 2006 ([c.18](#)), paragraph 149 of schedule 1 of the National Health Service (Consequential Provisions) Act 2006 ([c.43](#)), section 63 of the 2012 Act, paragraph 61 of schedule 14 of the Health and Social Care Act 2012 ([c.7](#)), sections 123, 125 and paragraphs 10, 11, 13, 16, 17, 18, 19, 20 and 21 of schedule 7 of the Children and Families Act 2014, [S.I. 2006/1031](#) and [S.I. 2016/413](#).

(66) Sections 171ZU and 171ZV were inserted by section 119(1) of the Children and Families Act 2014 and amended by [S.I. 2016/413](#).

(67) Section 151 was amended by paragraph 34 of schedule 1 of the Social Security (Incapacity for Work) Act 1994 ([c.18](#)), paragraph 9 of schedule 1 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 ([c.2](#)) and section 41(1) of the Coronavirus Act 2020 ([c.7](#)).

(68) Regulation 17A was inserted by [S.I. 1998/1274](#) and amended by [S.I. 1999/3083](#), [S.I. 2008/1826](#) and [S.I. 2012/2568](#).

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“student loan” means a loan towards a student’s maintenance pursuant to section 73 of the Education (Scotland) Act 1980<sup>(69)</sup>, any Regulations made under section 22 of the Teaching and Higher Education Act 1998<sup>(70)</sup> or article 3 of the Education (Student Support) (Northern Ireland) Order 1998<sup>(71)</sup> and includes a young student’s bursary paid under regulation 4(1)(c) of the Students’ Allowances (Scotland) Regulations 2007<sup>(72)</sup>,

“the Thalidomide Trust” means the registered charity of that name (number 266220) established for the purpose of giving relief and assistance to disabled persons whose disabilities were caused by the fact that their mother had taken a preparation containing the drug known as Thalidomide during pregnancy,

“training allowance” means an allowance (whether by way of periodical grants or otherwise) payable—

- (a) out of public funds by a Government department or by or on behalf of Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Secretary of State, the Young People’s Learning Agency for England, or the Welsh Ministers,
- (b) to a person for that person’s maintenance or in respect of a member of the person’s family, and
- (c) for the period, or part of the period, during which the person is following a course of training or instruction provided by, or in pursuance of arrangements made with, that department or approved by that department in relation to the person or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers,

but it does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that that person is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act, or is training as a teacher,

“training course” means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department or the Secretary of State,

“unearned income” has the meaning given by regulation 57 (meaning of “unearned income”),

“universal credit” has the meaning given by section 1 of the 2012 Act,

[<sup>F10</sup>“vaccine damage payment” means a payment made under the Vaccine Damage Payments Act 1979,]

[<sup>F11</sup>“the Victims of Overseas Terrorism Compensation Scheme” means the scheme of that name established by the Ministry of Justice in 2012 under section 47 of the Crime and Security Act 2010,]

“voluntary organisation” means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit,

“war disablement pension” means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of ITEPA<sup>(73)</sup>,

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<sup>(69)</sup> 1980 c.44. Section 73 was amended by section 73 of the Self-Governing Schools etc. (Scotland) Act 1989 (c.39) and section 3(2) of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6).

<sup>(70)</sup> 1998 c.30. Section 22 was amended by section 146(2) of, and schedule 11 of the Learning and Skills Act 2000 (c.21), paragraph 236 of schedule 6 of 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 of, the Higher Education Act 2004 (c.8), section 257 of the Apprenticeships, Skills, Children and Learning Act 2009 (c.22), section 76 of the Education Act 2011 (c.21), section 88 of the Higher Education and Research Act 2017 (c.29) and S.I. 2013/1881.

<sup>(71)</sup> S.I. 1998/1760 (N.I. 14), to which there are amendments not relevant to these Regulations.

<sup>(72)</sup> S.S.I. 2007/153.

<sup>(73)</sup> Section 639(2) was inserted by section 19 of the Finance Act 2005 (c.7).

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“welfare fund” means any fund maintained by a local authority in terms of section 1 of the Welfare Funds (Scotland) Act 2015(74),

“working tax credit” means a working tax credit under section 10 of the Tax Credits Act 2002(75),

“Working Tax Credit Regulations” means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002(76), and

“young person” has the meaning given in regulation 6.

(2) For the purposes of the definition of “full-time student” in paragraph (1), a person is to be regarded as attending or, as the case may be, undertaking a full-time course of study—

(a) subject to paragraph (3), in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending—

(i) on the last day on which that person is registered with the educational establishment as attending or undertaking that part as a full-time course of study, or

(ii) on such earlier date (if any) as the person finally abandons the course or is dismissed from it, and

(b) in any other case, throughout the period beginning on the date on which that person starts attending or undertaking the course and ending on the last day of the course or on such earlier date, if any, as the person finally abandons the course or is dismissed from it.

(3) The period referred to in paragraph (2)(a) includes—

(a) where a person has failed examinations or has failed to successfully complete a module relating to a period when the person was attending or undertaking a part of the course as a full-time course of study, any period in respect of which the person attends or undertakes the course for the purpose of retaking those examinations or that module, and

(b) any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which the person is required to attend or undertake the course.

(4) In paragraph (2), “modular course” means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

(5) For the purposes of these Regulations, a person is on an income-based jobseeker’s allowance on any day in respect of which an income-based jobseeker’s allowance is payable to that person and on any day—

(a) which is a waiting day for the purposes of paragraph 4 of schedule 1 of the Jobseeker’s Act and which falls immediately before a day in respect of which an income-based jobseeker’s allowance is payable to the person, or

(b) in respect of which an income-based jobseeker’s allowance or a joint-claim jobseeker’s allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001 (loss of benefit provisions)(77).

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(74) 2015 asp 5.

(75) 2002 c.21.

(76) S.I. 2002/2005.

(77) 2001 c.11. Section 6B was inserted by section 24 of the Welfare Reform Act 2009 (c.24) and amended by sections 113, 118 and 119, and paragraph 58 of schedule 2, paragraph 16 of schedule 3, paragraph 1 of schedule 14 and paragraph 117 of schedule 24, of the 2012 Act and schedule 24 of the Sentencing Act 2020 (c.17). Section 7 was amended by paragraph 45(2) of schedule 2 of the State Pension Credit Act 2002 (c.16), section 49(1) of, and paragraph 23(2) of schedule 3 of, the 2007 Act, paragraph 2 of schedule 4 and paragraph 1 of schedule 7, of the Welfare Reform Act 2009 (c.24) sections 118 and 119,

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(6) For the purposes of these Regulations, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to the person and on any day—

- (a) in respect of which the person satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid as a consequence of section 18 of the 2007 Act (disqualification)(**78**), or
- (b) which is a waiting day for the purposes of paragraph 2 of schedule 2 of that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to the person or would be payable to the person but for section 18 of that Act.

(7) In these Regulations, where an amount is to be rounded to the nearest penny, a fraction of a penny is to be disregarded if it is less than half a penny and, if it is a half penny or more, is to be treated as a whole penny.

(8) For the purposes of these Regulations, two persons are to be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.

(9) In these Regulations, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002 (small amounts of state pension credit)(**79**).

#### Textual Amendments

- F1** Words in reg. 4(1) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **3(a)**
- F2** Words in reg. 4(1) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **3(b)**
- F3** Words in reg. 4(1) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **3(c)**
- F4** Words in reg. 4 inserted (19.11.2023) by [The Carer's Assistance \(Carer Support Payment\) \(Consequential and Miscellaneous Amendments and Transitional Provision\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/258\)](#), regs. 1, **8(2)** (with reg. 9)
- F5** Words in reg. 4 omitted (1.4.2023) by virtue of [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/38\)](#), regs. 1, **4**
- F6** Words in reg. 4 inserted (1.4.2023) by [The First-tier Tribunal for Scotland \(Transfer of Functions of the Council Tax Reduction Review Panel\) Regulations 2023 \(S.S.I. 2023/46\)](#), reg. 1, **sch. 2 para. 2(2)** (with sch. 1)
- F7** Words in reg. 4(1) inserted (5.11.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **3(2)(a)**
- F8** Words in reg. 4(1) inserted (5.11.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **3(2)(b)**
- F9** Words in reg. 4(1) inserted (5.11.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **3(2)(c)**
- F10** Words in reg. 4(1) inserted (5.11.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **3(2)(d)**

paragraph 59 of schedule 2, paragraph 17 of schedule 3 and paragraph 1 of schedule 14 of the 2012 Act and [S.I. 2011/2298](#). Section 8 was amended by paragraph 3 of schedule 4 and paragraph 1 of schedule 7 of the Welfare Reform Act 2009 ([c.24](#)) and section 113 and paragraph 12 of schedule 7 of the 2012 Act. Section 9 was amended by paragraph 46 of schedule 2 of the State Pension Credit Act 2002 ([c.16](#)), paragraph 23 of schedule 3 of the 2007 Act, paragraph 4 of schedule 4 of the Welfare Reform Act 2009 ([c.24](#)) and section 113, paragraph 61 of schedule 2 and paragraph 1 of schedule 14 of the 2012 Act.

(78) Section 18 was amended by paragraph 26 of schedule 3 of the 2012 Act.

(79) [S.I. 2002/1792](#).

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**F11** Words in [reg. 4\(1\)](#) inserted (1.4.2024) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **11(a)**

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**Commencement Information**

**I1** [Reg. 4](#) in force at 1.4.2022, see [reg. 1](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- reg. 4 words inserted by [S.S.I. 2024/141 reg. 11\(2\)](#)

**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)(iii) 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\(4\)\(a\)\(ii\)](#)