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SCOTTISH STATUTORY INSTRUMENTS

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**2021 No. 249**

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

**PART 6**

Assessment of household income and capital

CHAPTER 3

Earned income

**Meaning of “earned income”**

- 45.** “Earned income” means the remuneration or profits derived from—
- (a) employment under a contract of service or in an office, including elective office,
  - (b) a trade, profession or vocation, or
  - (c) any other paid work, or
  - (d) any income treated as earned income in accordance with this Chapter.

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**Commencement Information**

**II** [Reg. 45](#) in force at 1.4.2022, see [reg. 1](#)

**Changes to legislation:**

The Council Tax Reduction (Scotland) Regulations 2021, Section 45 is up to date with all changes known to be in force on or before 05 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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