
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 6

Assessment of household income and capital

CHAPTER 3

Earned income

Unused losses (applicants with an award of universal credit)

52.—(1) For the purposes of regulation 51(2), an applicant has an unused loss if—

- (a) an applicant, or the applicant’s partner has, or the partners jointly have, an award of universal credit,
- (b) in calculating the applicant’s self-employed earnings for any of the previous assessment periods, the amount resulting from steps 1 to 3 in regulation 51(2) was a negative amount (a “loss”), and
- (c) the loss has not been extinguished in a subsequent assessment period.

(2) For the purposes of paragraph (1)(b) a loss is extinguished if no amount of that loss remains after it has been deducted at step 5 in regulation 51(2).

(3) Where—

- (a) an applicant or the applicant’s partner has, or the partners jointly have, an award of universal credit,
- (b) the Secretary of State has treated periods of time that pre-dated the award of universal credit as assessment periods under the award of universal credit in accordance with regulation 57A(3) of the 2013 Regulations (unused losses)(1), and
- (c) the Secretary of State has shared relevant information relating to the applicant’s self-employed earnings with the relevant authority in accordance with section 131 of the 2012 Act,

a relevant authority may use such parts of that information as is relevant for the purposes of calculating an applicant’s self-employed earnings in an assessment period.

Commencement Information

II [Reg. 52](#) in force at 1.4.2022, see [reg. 1](#)

(1) Regulation 57A was inserted by [S.I. 2015/345](#) and was amended by [S.I. 2018/65](#).

Changes to legislation:

The Council Tax Reduction (Scotland) Regulations 2021, Section 52 is up to date with all changes known to be in force on or before 04 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\(4\)\(a\)\(ii\)](#)