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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 4

Unearned income

**Calculation of student income – student loans and postgraduate master’s degree loans**

**60.**—(1) Where, in accordance with regulation 59(1) or regulation 59(5), as the case may be, an applicant’s student income is to be based on the amount of a student loan for a year, the amount to be taken into account is the maximum student loan (including any increases for additional weeks) that the applicant would be able to acquire in respect of that year by taking reasonable steps to do so.

(2) Where, in accordance with regulation 59(2) or 59(5), as the case may be, an applicant’s student income is to be based on the amount of a postgraduate master’s degree loan for a year, the amount to be taken into account is 30 per cent of the maximum postgraduate master’s degree loan that the applicant would be able to acquire by taking reasonable steps to do so.

(3) For the purposes of calculating the maximum student loan in paragraph (1) or the maximum postgraduate master’s degree loan in paragraph (2) it is to be assumed no reduction has been made on account of—

- (a) the applicant’s means or the means of their partner, parent or any other person, or
- (b) any grant made to the applicant.

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**Commencement Information**

**II**    [Reg. 60](#) in force at 1.4.2022, see [reg. 1](#)

**Changes to legislation:**

The Council Tax Reduction (Scotland) Regulations 2021, Section 60 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\(4\)\(a\)\(ii\)](#)