
SCOTTISH STATUTORY INSTRUMENTS

2021 No. 249

The Council Tax Reduction (Scotland) Regulations 2021

PART 6

Assessment of household income and capital

CHAPTER 6

Miscellaneous

Special schemes for compensation etc.

75.—(1) This regulation applies where an applicant receives a payment or payment in kind from a scheme established or approved by the Secretary of State or the Scottish Ministers or from a trust established with funds provided by the Secretary of State or from ILF Scotland for the purpose of—

- (a) providing compensation or support in respect of—
 - (i) an applicant having been diagnosed with variant Creutzfeldt-Jacob disease or infected from contaminated blood products,
 - (ii) the bombings in London on 7 July 2005,
 - (iii) persons who have been interned or suffered forced labour, injury, property loss or loss of a child during the Second World War,
 - (iv) the terrorist attacks in London on 22 March 2017 or 3 June 2017,
 - (v) the bombing in Manchester on 22 May 2017, or
- (b) supporting persons with a disability to live independently in their accommodation.

[^{F1}(1A) This regulation also applies where an applicant receives any of the following payments—

- (a) any payment or interest on a payment made under the Windrush Compensation Scheme (Expenditure) Act 2020,
- (b) any redress payment made under part 4 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021,
- (c) any ex gratia payment made at the discretion of the Scottish Ministers from the Advance Payment Scheme within the meaning of section 42(7) of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021,
- (d) a Grenfell Tower payment,
- (e) a Post Office compensation payment, ^{F2}...
- (f) a vaccine damage payment where the applicant—
 - (i) receives a vaccine damage payment or is a person for whose benefit a vaccine damage payment was made,
 - (ii) is the partner of a person referred to in head (i) and receives a payment by or on behalf of that person which is derived from a vaccine damage payment,

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Section 75 is up to date with all changes known to be in force on or before 20 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. (See end of Document for details) View outstanding changes

- (iii) was the partner of a person referred to in head (i) immediately before the person's death and receives a payment from their estate which is derived from a vaccine damage payment, or
- (iv) in a case where a vaccine damage payment is made to the personal representative of a person who was severely disabled as a result of vaccination ("P"), was P's partner immediately before P's death and receives a payment from P's estate which is derived from a vaccine damage payment^{F3}, or
- (g) any payment made under the Victims of Overseas Terrorism Compensation Scheme]

(2) Any such payment, if it is capital, is to be disregarded in the calculation of the applicant's capital and, if it is income, is to be disregarded in the calculation of the applicant's income.

(3) Where an applicant is the partner, parent, son or daughter of a diagnosed or infected person referred to in paragraph (1)(a)(i) a payment received from the scheme or trust, or from the diagnosed or infected person or from their estate is to be disregarded if it would be disregarded in relation to an award of state pension credit by virtue of paragraph 13 or 15 of schedule 5 of the State Pension Credit Regulations 2002(1).

Textual Amendments

- F1** Reg. 75(1A) inserted (5.11.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **3(4)**
 - F2** Word in reg. 75(1A)(e) omitted (1.4.2024) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **12(a)**
 - F3** Reg. 75(1A)(g) and word inserted (1.4.2024) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **12(b)**
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Commencement Information

- I1** Reg. 75 in force at 1.4.2022, see [reg. 1](#)

(1) Paragraph 13 of schedule 5 was amended by [S.I. 2003/2274](#) and [S.I. 2005/2687](#). Paragraph 15 of schedule 5 was amended by [S.I. 2002/3197](#), [S.I. 2004/1141](#), [S.I. 2005/2877](#), [S.I. 2005/3391](#), [S.I. 2006/718](#), [S.I. 2008/2767](#), [S.I. 2009/583](#), [S.I. 2010/641](#), [S.I. 2011/2425](#), [S.I. 2016/624](#), [S.I. 2017/329](#), [S.I. 2017/689](#), [S.I. 2017/870](#) and [S.I. 2020/618](#).

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