

**Changes to legislation:** The Council Tax Reduction (Scotland) Regulations 2021, SCHEDULE 1 is up to date with all changes known to be in force on or before 10 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)

## SCHEDULE 1

Regulation 35

Applicable amount

## PART 1

## Personal Allowances

1.—(1) The amount specified in column (2) below in respect of each person or couple specified in column (1) (or where a person falls within two categories in column (1), the higher of those amounts) is the amount specified for the purposes of regulation 35(a) (applicable amount)—

<i>Column (1)</i> <i>Person or couple</i>	<i>Column (2)</i> <i>Amount</i>
A single applicant aged under 25, where no child premium is included under regulation 35(b) and paragraph (2).	[ <sup>F1</sup> £61.05]
A single applicant aged 25 or over, where no child premium is included under regulation 35(b) and paragraph (2).	[ <sup>F2</sup> £77.00]
A lone parent.	[ <sup>F2</sup> £77.00]
A single applicant who is entitled to main phase employment and support allowance.	[ <sup>F2</sup> £77.00]
A couple.	[ <sup>F3</sup> £121.05]

(2) For the purposes of sub-paragraph (1) an applicant is entitled to main phase employment and support allowance if either of paragraphs 18 or 19 (components) is satisfied in relation to the applicant.

**Textual Amendments**

- F1** Sum in sch. 1 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(a)(ii)**
- F2** Sum in sch. 1 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(a)(i)**
- F3** Sum in sch. 1 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(a)(iii)**

**Commencement Information**

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

## PART 2

## Children

2. The amount specified for the purposes of regulation 35(b) (the child premium) is [<sup>F4</sup>£88.50] for each child or young person.

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### Textual Amendments

- F4** Sum in sch. 1 para. 2 substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.I. 2022/52\)](#), regs. 1(3), **25(b)**

### Commencement Information

- I2** [Sch. 1 para. 2](#) in force at 1.4.2022, see [reg. 1](#)

**3.** Where neither the applicant nor the applicant's partner, nor the partners jointly, have an award of universal credit, the following additional amount is, or additional amounts are, to be included in the applicable amount in respect of each child or young person who is disabled for whom the applicant or the applicant's partner is responsible and who is a member of the applicant's household—

- (a) the disabled child premium of £65.94 in respect of each—
- (i) child or young person who is in receipt of disability living allowance, child disability payment [<sup>F5</sup>, adult disability payment] or personal independence payment or is no longer in receipt of such allowance or payment because the child or young person is a patient, provided that the child or young person continues to be a member of the family, or
  - (ii) child or young person who is blind or treated as blind by virtue of paragraph 12(2) (disability premium), or
  - (iii) child or young person in respect of whom section 145A of the 1992 Act (entitlement after death of child or qualifying young person)(1) applies for the purposes of entitlement to child benefit, and in respect of whom a disabled child premium was included in the applicant's applicable amount immediately before the death of that child or young person, but the amount is to be included only for the period of entitlement prescribed under that section, and
- (b) the disabled child premium of £65.94 and the enhanced disability premium of £26.67 in respect of each—
- (i) child or young person who is entitled to the care component of disability living allowance at the highest rate, or would be so entitled, but for a suspension of benefit in accordance with Regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation,
  - (ii) child or young person who is entitled to the care component of child disability payment at the highest rate<sup>F6</sup> ...
  - (iii) child or young person who is entitled to the daily living component of personal independence payment at the enhanced rate, or would be so entitled, but for a suspension of benefit in accordance with Regulations made under section 86(1) of the 2012 Act or an abatement as a consequence of hospitalisation,
  - (iv) young person who is in receipt of armed forces independence payment, or
  - (v) child or young person in respect of whom section 145A of the 1992 Act applies for the purposes of entitlement to child benefit, and in respect of whom both the disabled child premium and the enhanced disability premium were included in the applicant's applicable amount immediately before the death of that child or young person, but the amounts are to be included only for the period of entitlement prescribed under that section.

(1) 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.

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#### Textual Amendments

- F5** Words in sch. 1 para. 3(a)(i) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(a)(i)**
- F6** Words in sch. 1 para. 3(b)(ii) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(a)(ii)**

#### Commencement Information

- I3** [Sch. 1 para. 3](#) in force at 1.4.2022, see [reg. 1](#)

**4.** Where the applicant or the applicant's partner (or the couple jointly) has an award of universal credit that includes an amount under regulation 24(2) of the 2013 Regulations (additional amount in respect of a child or qualifying young person who is disabled)**(2)**, an additional amount is to be included in the applicable amount in respect of each child or young person in respect of whom the amount under that regulation is payable and the additional amount is—

- (a) the disabled child premium of £65.94, where the amount under that regulation is paid in respect of a child or young person at the lower rate described in paragraph (2)(a) of that regulation, and
- (b) the disabled child premium of £65.94 and the enhanced disability premium of £26.67, where the amount under that regulation is paid in respect of a child or young person at the higher rate described in paragraph (2)(b) of that regulation.

#### Commencement Information

- I4** [Sch. 1 para. 4](#) in force at 1.4.2022, see [reg. 1](#)

**[<sup>F7</sup>4A.** Where—

- (a) the applicant is a kinship carer approved under the Looked After Children (Scotland) Regulations 2009,
- (b) the child or young person who is placed with the applicant falls within paragraph (4B)(a)(i) to (iii) or (b)(i) to (v), and
- (c) the applicant or the applicant's partner (or the couple jointly) has an award of universal credit,

an additional amount is to be included in the applicable amount in respect of the child or young person in accordance with paragraph 4B.

#### Textual Amendments

- F7** Sch. 1 paras. 4A, 4B inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(b)**

#### Commencement Information

- I5** [Sch. 1 para. 4A](#) in force at 1.4.2022, see [reg. 1](#)

**4B.** The additional amount is—

- (a) the disabled child premium of £65.94 in respect of any child or young person—

(2) Regulation 24 was amended by section 14(5)(a) of the Welfare Reform and Work Act 2016 (c.7) and S.I. 2014/2888.

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- (i) who is in receipt of disability living allowance, child disability payment or personal independence payment or who is no longer in receipt of such allowance or payment because the person is a patient, provided that the child or young person continues to be a member of the family,
  - (ii) who is blind or treated as blind by virtue of paragraph 12(2) (disability premium), or
  - (iii) in respect of whom section 145A of the 1992 Act (entitlement after death of child or qualifying young person) applies for the purposes of entitlement to child benefit, and in respect of whom a disabled child premium was included in the applicant's amount immediately before the death of the child or young person, but the amount is to be included only for the period of entitlement prescribed under that section,
- (b) the disabled child premium of £65.94 and the enhanced disability premium of £26.67 in respect of any—
- (i) child or young person who is entitled to the care component of disability living allowance at the highest rate, or would be so entitled, but for a suspension of benefit in accordance with Regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation,
  - (ii) child or young person who is entitled to the care component of child disability payment at the highest rate,
  - (iii) child or young person who is entitled to the daily living component of personal independence payment at the enhanced rate, or would be so entitled but for a suspension of benefit in accordance with Regulations made under section 86(1) of the 2012 Act or an abatement as a consequence of hospitalisation,
  - (iv) young person who is in receipt of armed forces independence payment, or
  - (v) child or young person in respect of whom section 145A of the 1992 Act applies for the purposes of entitlement to child benefit and in respect of whom both the disabled child premium and the enhanced disability premium were included in the applicant's applicable amount immediately before the death of the child or young person, but the amounts are to be included only for the period of entitlement prescribed under that section.]

#### Textual Amendments

**F7** Sch. 1 paras. 4A, 4B inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(b)**

#### Commencement Information

**I6** Sch. 1 para. 4B in force at 1.4.2022, see [reg. 1](#)

## PART 3

### Carer Premium

**5.—(1)** Subject to sub-paragraphs (2) to (8), the amount specified for the purposes of regulation 35(d) (the carer premium), is £37.70.

(2) The applicable amount is to include the carer premium specified in sub-paragraph (1) where an applicant or the applicant's partner has regular and substantial caring responsibilities for a severely disabled person, but subject to sub-paragraphs (3) and (4).

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(3) In the case of a couple, the carer premium is payable in respect of each partner if they both qualify for it, but only if they are not caring for the same severely disabled person.

(4) Where two or more persons have regular and substantial caring responsibilities for the same severely disabled person, the carer premium is only payable in respect of one of them and that is—

- (a) the one whose award of universal credit includes the carer element described in regulation 29 of the 2013 Regulations<sup>(3)</sup>,
- (b) the one in receipt of a carer's allowance in respect of the severely disabled person, or
- (c) the one who would be in receipt of a carer's allowance in respect of the severely disabled person were it not for the application of the Social Security (Overlapping Benefits) Regulations 1979<sup>(4)</sup>.

(5) Where a carer premium is awarded to a person whose award of universal credit includes the carer element described in regulation 29 of the 2013 Regulations, the condition for the award of the premium is to be treated as satisfied for as long as that carer element continues to be paid (for example, following the death of the severely disabled person).

(6) Where a carer premium is awarded to a person other than a person described in sub-paragraph (5), but—

- (a) the person in respect of whose care the carer's allowance has been awarded dies, or
- (b) in any other case the person in respect of whom a carer premium has been awarded ceases to be entitled to a carer's allowance,

the condition for the award of the premium is to be treated as satisfied for a period of 8 weeks from the relevant date specified in sub-paragraph (7).

(7) The relevant date for the purposes of sub-paragraph (6) is—

- (a) where sub-paragraph (6)(a) applies, and the person is at that time entitled to a carer's allowance, the Sunday following the death of the person in respect of whose care a carer's allowance has been awarded or the date of death if the death occurred on a Sunday, and
- (b) in any other case, the date on which the person who has been entitled to a carer's allowance ceases to be entitled to that allowance.

(8) Where a person who has had regular and substantial caring responsibilities for a severely disabled person ceases to have such caring responsibilities and makes an application for council tax reduction, the condition for the award of the carer premium is to be treated as satisfied for a period of 8 weeks from the date on which—

- (a) the person in respect of whom the person had such caring responsibilities dies, where that brought the caring responsibilities to an end, and
- (b) in any other case, the person ceased to have such caring responsibilities.

#### Commencement Information

**I7** Sch. 1 para. 5 in force at 1.4.2022, see [reg. 1](#)

**6.—(1)** For the purposes of regulation 35(d) and Part 3 of this schedule, a person has regular and substantial caring responsibilities for a severely disabled person if—

- (a) they are in receipt of a carer's allowance,
- (b) they would be in receipt of a carer's allowance were it not for the application of the Social Security (Overlapping Benefits) Regulations 1979, or

<sup>(3)</sup> Regulation 29 was amended by [S.I. 2015/1754](#) and [S.I. 2017/204](#).

<sup>(4)</sup> [S.I. 1979/597](#).

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- (c) they have an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations.
- (2) A person does not have regular and substantial caring responsibilities for a severely disabled person if—
- (a) the person derives earned income from those caring responsibilities, or
  - (b) the severely disabled person has died (but in this case see paragraph 5(5) and (6)).
- (3) Once a carer premium is to be included in the applicable amount of an applicant under this Part, a person is to be treated as being in receipt of any benefit for any period they spend undertaking a course of training or instruction provided or approved by Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise under section 2 of the Enterprise and New Towns (Scotland) Act 1990<sup>(5)</sup> or the Secretary of State under section 2 of the 1973 Act<sup>(6)</sup> for any period during which the person is in receipt of a training allowance.
- (4) In the application of sub-paragraph (1)(b), a person is not to continue to be treated as being in receipt of a carer's allowance after the date at which the person in respect of whose care the allowance has been claimed ceases to be in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate, armed forces independence payment, or the daily living component of personal independence payment.

#### Commencement Information

**I8** Sch. 1 para. 6 in force at 1.4.2022, see [reg. 1](#)

## PART 4

### Disability premiums

7. Except as provided in paragraph 8, a disability premium specified in Part 5 of this schedule is, for the purposes of regulation 35(e) (disability premiums), to be included in the applicable amount of an applicant who satisfies the conditions specified in paragraphs 11 to 14 which relate to that premium.

#### Commencement Information

**I9** Sch. 1 para. 7 in force at 1.4.2022, see [reg. 1](#)

8. Subject to paragraph 9, where an applicant satisfies the conditions in respect of more than one disability premium in this Part of this Schedule, only one disability premium is to be included in the applicable amount of an applicant and, if they are of different amounts, the higher or highest amount applies.

#### Commencement Information

**I10** Sch. 1 para. 8 in force at 1.4.2022, see [reg. 1](#)

(5) Section 2 was amended by section 47 of, and schedule 10 of, the Trade Union Reform and Employment Rights Act 1993 (c.19), paragraph 20 of schedule 26 of the Equality Act 2010 (c.15) and S.I. 1999/1820.

(6) Section 2 was substituted by section 25 of the Employment Act 1988 (c.19) and amended by paragraph 29 of schedule 7 of the Employment Act 1989 (c.38) and section 47(1) of the Trade Union Reform and Employment Rights Act 1993 (c.19).

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9. The following premiums, namely—

- (a) a severe disability premium to which paragraph 13 applies, and
- (b) an enhanced disability premium to which paragraph 14 applies,

may be included in the applicable amount of an applicant in addition to any other premium which may apply under this schedule.

**Commencement Information**

**I11** Sch. 1 para. 9 in force at 1.4.2022, see [reg. 1](#)

10. For the purposes of this Part of this schedule, once a disability premium is to be included in the applicable amount of an applicant under this Part, a person is to be treated as being in receipt of any benefit for—

- (a) in the case of a benefit to which the Social Security (Overlapping Benefits) Regulations 1979 applies, any period during which, apart from the provisions of those Regulations, the person would be in receipt of that benefit, and
- (b) any period spent by a person in undertaking a course of training or instruction provided or approved by Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise under section 2 of the Enterprise and New Towns (Scotland) Act 1990(7) or the Secretary of State under section 2 of the 1973 Act for any period during which the person is in receipt of a training allowance.

**Commencement Information**

**I12** Sch. 1 para. 10 in force at 1.4.2022, see [reg. 1](#)

**Disability premium**

11. With regard to the disability premium the condition referred to in paragraph 7 is that—

- (a) where the applicant is a single applicant, the applicant has not attained pensionable age and the additional condition specified in paragraph 12(1) is satisfied, or
- (b) where the applicant has a partner, either—
  - (i) the applicant has not attained pensionable age and the additional condition specified in paragraph 12(1) is satisfied by the applicant, or
  - (ii) the applicant’s partner has not attained pensionable age and the additional condition specified in paragraph 12(1)(a) is satisfied by the applicant’s partner.

**Commencement Information**

**I13** Sch. 1 para. 11 in force at 1.4.2022, see [reg. 1](#)

**Additional condition for the disability premium**

12.—(1) Subject to sub-paragraph (2) and paragraph 10, the additional condition referred to in paragraph 11 is that either—

(7) Section 2 was amended by section 47 of, and schedule 10 of, the Trade Union Reform and Employment Rights Act 1993 (c.19), paragraph 20 of schedule 26 of the Equality Act 2010 (c.15) and S.I. 1999/1820.

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- (a) the applicant or, as the case may be, the applicant's partner—
- (i) is in receipt of one or more of the following benefits: attendance allowance, disability living allowance, child disability payment [<sup>F8</sup>, adult disability payment,] armed forces independence payment, personal independence payment, the disability premium or the severe disability premium of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit Regulations<sup>(8)</sup>, mobility supplement, long-term incapacity benefit or severe disablement allowance under Part 3 of the 1992 Act but, in the case of long-term incapacity benefit or severe disablement allowance, only where it is paid in respect of the applicant,
  - (ii) was in receipt of long-term incapacity benefit when entitlement to that benefit ceased on account of the payment of a retirement pension under that Act or a state pension under Part 1 of the Pensions Act 2014<sup>(9)</sup> and the applicant remained continuously entitled to council tax benefit under the Council Tax Benefit (General) Regulations 1992<sup>(10)</sup> or the Council Tax Benefit Regulations 2006<sup>(11)</sup> before 1 April 2013 and to council tax reduction from that date, and, if the long-term incapacity benefit was payable to the applicant's partner, the partner is still a member of the family,
  - (iii) was in receipt of attendance allowance, disability living allowance or personal independence payment, but payment of the benefit has been suspended in accordance with Regulations made under section 113(2) of the 1992 Act or section 86(1) of the 2012 Act or otherwise abated as a consequence of the applicant or the applicant's partner becoming a patient or has ceased to be payable in consequence of the other member becoming a patient, which in this paragraph means a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of regulation 2(4) and (5) of the Social Security (Hospital In-Patients) Regulations 2005<sup>(12)</sup>,
  - (iv) has a vehicle supplied for use on the road and to be controlled by the occupant, under section 46 of the National Health Service (Scotland) Act 1978<sup>(13)</sup> ("the 1978 Act"), paragraph 9(1) of schedule 1 of the National Health Service Act 2006<sup>(14)</sup> ("the 2006 Act") or article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972<sup>(15)</sup> or receives payments by way of grant from the Scottish Ministers under section 46 of the 1978 Act or the Secretary of State under paragraph 9(3) of schedule 1 of the 2006 Act, or
  - (v) is blind,
- (b) the applicant—
- (i) is, or is treated as, incapable of work in accordance with the provisions of, and Regulations made under, Part 12A of the 1992 Act (incapacity for work), and
  - (ii) has been incapable, or has been treated as incapable, of work for a continuous period of not less than—
    - (aa) in the case of an applicant who is terminally ill within the meaning of section 30B(4) of the 1992 Act<sup>(16)</sup>, 196 days, and

<sup>(8)</sup> Regulation 20(1)(f) was amended by [S.I. 2012/848](#).

<sup>(9)</sup> [2014 c.19](#).

<sup>(10)</sup> [S.I. 1992/1814](#).

<sup>(11)</sup> [S.I. 2006/215](#).

<sup>(12)</sup> [S.I. 2005/3360](#).

<sup>(13)</sup> [1978 c.29](#).

<sup>(14)</sup> [2006 c.41](#). Paragraph 9(1) was substituted by section 17(10) of the Health and Social Care Act 2012 ([c.7](#)).

<sup>(15)</sup> [S.I. 1972/1265](#).

<sup>(16)</sup> Section 30B was inserted by [S.I. 1994/2926](#).



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(bb) in any other case, 364 days.

(2) For the purposes of sub-paragraph (1)(a)(v), and of paragraphs 3(a)(ii) and 13(3) and (4)(b), a person who has ceased to be certified as blind on that person gaining eyesight is nevertheless to be treated as blind and as satisfying the additional condition set out in that sub-paragraph for a period of 28 weeks following the date on which the person ceased to be certified as blind.

(3) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of the applicant satisfying the additional condition specified in that provision, if the applicant then ceases, for a period of 8 weeks or less, to be treated as incapable of work or to be incapable of work, on again becoming incapable of work the applicant is immediately to be treated as satisfying the condition in that sub-paragraph.

(4) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of the applicant satisfying the additional condition specified in that provision, the applicant is to continue to be treated as satisfying that condition for any period spent by the applicant in undertaking a course of training provided under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 or for any period during which the applicant is in receipt of a training allowance.

(5) For the purposes of sub-paragraph (1)(b), where any two or more periods of incapacity are separated by a break of not more than 56 days, those periods are to be treated as one continuous period.

(6) For the purposes of this paragraph, a reference to a person who is or was in receipt of long-term incapacity benefit includes a person who is or was in receipt of short-term incapacity benefit at a rate equal to the long-term rate by virtue of section 30B(4)(a) of the 1992 Act (short-term incapacity benefit for a person who is terminally ill) or who would be or would have been in receipt of short-term incapacity benefit at such a rate but for the fact that the rate of short-term incapacity benefit already payable to the person is or was equal to or greater than the long-term rate.

(7) In the case of an applicant who is a welfare to work beneficiary (a person to whom regulation 13A(1) of the Social Security (Incapacity for Work) (General) Regulations 1995<sup>(17)</sup> applies, and who again becomes incapable of work for the purposes of Part 12A of the 1992 Act)—

- (a) the reference to a period of 8 weeks in sub-paragraph (3), and
- (b) the reference to a period of 56 days in sub-paragraph (5),

is in each case to be treated as a reference to a period of 104 weeks.

(8) The applicant is not entitled to the disability premium if the applicant has, or is treated as having, limited capability for work, and for the purposes of this paragraph, “limited capability for work”—

- (a) in the case of an applicant who has an award of universal credit, has the meaning given to “limited capability for work” in regulation 39 of the 2013 Regulations<sup>(18)</sup>,
- (b) in all other cases, has the meaning given to it in section 1(4) of the 2007 Act.

#### Textual Amendments

**F8** Words in sch. 1 para. 12(1)(a)(i) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(c)**

#### Commencement Information

**I14** [Sch. 1 para. 12](#) in force at 1.4.2022, see [reg. 1](#)

<sup>(17)</sup> [S.I. 1995/311](#). Regulation 13A was inserted by [S.I. 1998/2231](#). Regulation 13A(1) was amended by [S.I. 2006/2378](#).

<sup>(18)</sup> Regulation 39 was amended by [S.I. 2014/597](#).

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## Severe disability premium

**13.—**(1) With regard to severe disability premium the condition referred to in paragraph 7 is that the applicant is a severely disabled person.

(2) For the purposes of sub-paragraph (1), an applicant is to be treated as being a severely disabled person if—

(a) in the case of a single applicant, or an applicant who is treated as having no partner in consequence of sub-paragraph (3)—

(i) the applicant is in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate [<sup>F9</sup>, the daily living component of adult disability payment,] armed forces independence payment or the daily living component of personal independence payment, and

(ii) subject to sub-paragraph (4), the applicant has no non-dependants aged 18 or over normally residing with the applicant or with whom the applicant normally resides, and

(iii) no person is in receipt of a carer's allowance under section 70 of the 1992 Act<sup>(19)</sup>, or has an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations<sup>(20)</sup>, in respect of caring for the applicant, or

(b) in the case of an applicant who has a partner—

(i) the applicant is in receipt of attendance allowance or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate [<sup>F10</sup>, the daily living component of adult disability payment,] armed forces independence payment or the daily living component of personal independence payment,

(ii) the applicant's partner is also in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate [<sup>F11</sup>, the daily living component of adult disability payment,] armed forces independence payment or the daily living component of personal independence payment,

(iii) subject to sub-paragraph (4), the applicant has no non-dependants aged 18 or over normally residing with the applicant or with whom the applicant normally resides, and either a person is entitled to and in receipt of a carer's allowance, or has an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations, in respect of caring for only one of the couple or as the case may be, no person is entitled to and in receipt of a carer's allowance, or has an award of universal credit which includes that carer element, in respect of caring for either member of the couple.

(3) Where an applicant has a partner who does not satisfy the condition in sub-paragraph (2)(b)(ii), and that partner is blind or is treated as blind by virtue of paragraph 12(2), that partner is to be treated for the purposes of sub-paragraph (2)(b)(ii) as if the partner was not a partner of the applicant.

(4) For the purposes of sub-paragraph (2)(a)(ii) and (2)(b)(iii) no account is to be taken of—

(a) a person receiving attendance allowance, disability living allowance by virtue of the care component at the highest or middle rate prescribed in accordance with section 72(3) of

<sup>(19)</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>(20)</sup> Regulation 29 was amended by S.I. 2015/1754 and S.I. 2017/204.

**Changes to legislation:** The Council Tax Reduction (Scotland) Regulations 2021, SCHEDULE 1 is up to date with all changes known to be in force on or before 10 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)

the 1992 Act, the care component of child disability payment at the highest or middle rate [<sup>F12</sup>, the daily living component of adult disability payment,] armed forces independence payment or the daily living component of personal independence payment, or

(b) a person who is blind or is treated as blind by virtue of paragraph 12(2).

(5) For the purposes of sub-paragraph (2)(b) a person is to be treated—

(a) as being in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate [<sup>F13</sup>, the daily living component of adult disability payment,] or the daily living component of personal independence payment if the person would, but for being a patient in hospital for a period exceeding 28 days, be in receipt of that allowance or payment,

(b) as being entitled to and in receipt of a carer's allowance or as having an award of universal credit which includes the carer premium if the person would, but for the person being cared for being a patient in hospital for a period exceeding 28 days, be entitled to and in receipt of a carer's allowance or would have an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations.

(6) For the purposes of sub-paragraph (2)(a)(iii) and (2)(b), no account is to be taken of an award of carer's allowance, or of universal credit which includes the carer premium, to the extent that payment of the award is back-dated for a period before the date on which the award is first paid.

(7) In sub-paragraph (2)(a)(iii) and (b), references to a person being in receipt of a carer's allowance or as having an award of universal credit which includes the carer premium include references to a person who would have been in receipt of that allowance or award but for the application of a restriction under section 6B or 7 of the Social Security Fraud Act 2001 (loss of benefit provisions)(21).

#### Textual Amendments

- F9** Words in sch. 1 para. 13(2)(a)(i) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(i)**
- F10** Words in sch. 1 para. 13(2)(b)(i) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(ii)**
- F11** Words in sch. 1 para. 13(2)(b)(ii) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(iii)**
- F12** Words in sch. 1 para. 13(4)(a) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(iv)**
- F13** Words in sch. 1 para. 13(5)(a) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(v)**

#### Commencement Information

- I15** [Sch. 1 para. 13](#) in force at 1.4.2022, see [reg. 1](#)

(21) [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, paragraph 58 of schedule 2, paragraph 16 of schedule 3, paragraph 1 of schedule 14 and paragraph 117 of schedule 24 of the Welfare Reform Act 2012 ([c.5](#)) ("the 2012 Act") and schedule 24 of the Sentencing Act 2020 ([c.17](#)). Section 7 was amended by paragraph 45 of schedule 2 of the State Pension Credit Act 2002 ([c.16](#)), section 49 and paragraph 23 of schedule 3 of the Welfare Reform Act 2007 ([c.5](#)), paragraph 2 of schedule 4 and paragraph 1 of schedule 7 of the Welfare Reform Act 2009 ([c.24](#)), section 118, 119, paragraph 59 of schedule 2 and paragraph 1 of schedule 14 of the 2012 Act and [S.I. 2011/2298](#).

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** The Council Tax Reduction (Scotland) Regulations 2021, SCHEDULE 1 is up to date with all changes known to be in force on or before 10 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)

**Enhanced disability premium**

14.—(1) With regard to enhanced disability premium and subject to sub-paragraph (3) the condition referred to in paragraph 7 is that—

- (a) the Secretary of State has decided that the applicant has, or is to be treated as having, limited capability for work-related activity,
- (b) the care component of disability living allowance is, or would, but for a suspension of benefit in accordance with Regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation, be payable at the highest rate prescribed under section 72(3) of the 1992 Act in respect of—
  - (i) the applicant, or
  - (ii) the applicant’s partner,
 who has not attained pensionable age,

(c) the care component of child disability payment at the highest rate is payable, [<sup>F14</sup>in respect of the applicant or a child or young person who is a member of the applicant’s family],

[<sup>F15</sup>(ca) the daily living component of adult disability payment at the enhanced rate is payable or would be payable were it not for regulation 28(2) (effect of admission to hospital on ongoing entitlement to Adult Disability Payment), of the Disability Assistance for Working Age People (Scotland) Regulations 2022, in respect of the applicant or a member of the applicant’s family who has not attained the qualifying age for state pension credit,]

(d) armed forces independence payment is payable in respect of the applicant or the applicant’s partner who has not attained pensionable age, or

(e) the daily living component of personal independence payment at the enhanced rate is, or would, but for a suspension of benefit in accordance with Regulations made under section 86(1) of the 2012 Act or an abatement as a consequence of hospitalisation, be payable in respect of the applicant or the applicant’s partner who has not attained pensionable age.

(2) The condition is not satisfied if the person to whom sub-paragraph (1) refers is—

- (a) an applicant who—
  - (i) is not a member of a couple, and
  - (ii) is a patient and has been for a period of more than 52 weeks, or
- (b) a member of a couple where each member is a patient and has been for a period of more than 52 weeks.

(3) For the purposes of this paragraph—

- <sup>F16</sup>(a) . . . . .
- (b) “patient” means a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of regulation 2(4) and (5) of the Social Security (Hospital In-Patients) Regulations 2005(22), and
- (c) “limited capability for work-related activity”—
  - (i) in the case of an applicant who has an award of universal credit, has the meaning given to “limited capability for work and work-related activity” in regulation 40 of the 2013 Regulations,
  - (ii) in all other cases, has the meaning given to it in section 2(5) of the 2007 Act.

(22) S.I. 2005/3360.

**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** The Council Tax Reduction (Scotland) Regulations 2021, SCHEDULE 1 is up to date with all changes known to be in force on or before 10 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)

#### Textual Amendments

- F14** Words in sch. 1 para. 14(1)(c) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(e)(i)(aa)**
- F15** Sch. 1 para. 14(1)(ca) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(e)(i)(bb)**
- F16** Sch. 1 para. 14(3)(a) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(e)(ii)**

#### Commencement Information

- I16** [Sch. 1 para. 14](#) in force at 1.4.2022, see [reg. 1](#)

### Persons in receipt of concessionary payments

**15.** For the purpose of determining whether a premium is applicable to a person under paragraphs 12 to 14, any concessionary payment made to compensate that person for the non-payment of any benefit mentioned in those paragraphs is to be treated as if it were a payment of that benefit.

#### Commencement Information

- I17** [Sch. 1 para. 15](#) in force at 1.4.2022, see [reg. 1](#)

### Persons in receipt of benefit for another

**16.** For the purposes of this Part of this schedule, a person is to be regarded as being in receipt of any benefit only if it is paid in respect of the person and is to be regarded as being in receipt of the benefit only for any period in respect of which that benefit is paid.

#### Commencement Information

- I18** [Sch. 1 para. 16](#) in force at 1.4.2022, see [reg. 1](#)

## PART 5

### Amounts of disability and carer premiums

**17.** The premiums referred to in regulation 35(e) and Parts 2 to 4 of this schedule are set out in the following table.

<i>Premium</i>	<i>Amount</i>
Disabled child premium, in respect of each child or young person who is a member of the family of an applicant in respect of whom the conditions specified in paragraph 3 or 4 are satisfied.	[ <sup>F17</sup> £68.04]
Carer premium, where the conditions specified in paragraph 5 are satisfied	[ <sup>F18</sup> £38.85]
Disability premium—	

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<i>Premium</i>	<i>Amount</i>
(a) where the applicant satisfies the condition in paragraph 11(a),	[ <sup>F19</sup> £36.20]
(b) where the applicant satisfies the condition in paragraph 11(b).	[ <sup>F20</sup> £51.60]
Severe disability premium—	
(a) where the applicant satisfies the condition in paragraph 13(2)(a),	[ <sup>F21</sup> £69.40]
(b) where the applicant satisfies the condition in paragraph 13(2)(b)—	
(i) in a case where there is someone in receipt of a carer’s allowance, or who has an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations, or if the applicant or the applicant’s partner satisfies that condition only by virtue of paragraph 13(5),	[ <sup>F21</sup> £69.40]
(ii) in a case where there is no-one in receipt of a carer’s allowance or an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations.	[ <sup>F22</sup> £138.80]
Enhanced disability premium.	
	(a) [ <sup>F23</sup> £27.44] in respect of each child or young person who is a member of the family of an applicant in respect of whom the conditions specified in paragraphs 3, 4 or 14 are satisfied,
	(b) [ <sup>F24</sup> £17.75] in respect of each person who is neither—
	(i) a child or young person, nor
	(ii) a member of a couple,
	in respect of whom the conditions specified in paragraph 14 are satisfied,
	(c) [ <sup>F25</sup> £25.35] where the applicant is a member of a couple and the conditions specified in paragraph 14 are

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<i>Premium</i>	<i>Amount</i>
	satisfied in respect of a member of that couple.

#### Textual Amendments

- F17** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(i)**
- F18** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(ii)**
- F19** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(iii)(aa)**
- F20** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(iii)(bb)**
- F21** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(iv)(aa)**
- F22** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(iv)(bb)**
- F23** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(v)(aa)**
- F24** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(v)(bb)**
- F25** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(v)(cc)**

#### Commencement Information

- I19** [Sch. 1 para. 17](#) in force at 1.4.2022, see [reg. 1](#)

## PART 6

### Work-related activity and support components

#### Work-related activity and support components

**18.**—(1) Subject to paragraph 20 the applicant is entitled to one, but not both, of the components in paragraph 21 or 22 if—

- (a) the applicant or the applicant's partner has made a claim for employment and support allowance,
- (b) the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work or limited capability for work-related activity, and
- (c) either—
  - (i) the assessment phase as defined in section 24(2) of the 2007 Act has ended, or
  - (ii) regulation 7 of the Employment and Support Allowance Regulations (circumstances where the condition that the assessment phase has ended before entitlement to the

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support component or the work related activity component arises does not apply)(23) applies.

(2) In this Part—

(a) “limited capability for work”—

(i) in the case of an applicant who has an award of universal credit, has the meaning given to it in regulation 39 of the 2013 Regulations,

(ii) in all other cases, has the meaning given to it in section 1(4) of the 2007 Act,

(b) “limited capability for work-related activity”—

(i) in the case of an applicant who has an award of universal credit, has the meaning given to “limited capability for work and work-related activity” in regulation 40 of the 2013 Regulations,

(ii) in all other cases, has the meaning given to it in section 2(5) of the 2007 Act.

#### Commencement Information

**I20** Sch. 1 para. 18 in force at 1.4.2022, see [reg. 1](#)

**19.**—(1) Subject to paragraph 20, the applicant is entitled to one, but not both, of the components in paragraphs 21 and 22 if the applicant or the applicant’s partner is entitled to a converted employment and support allowance or would be entitled but for the application of section 1A of the 2007 Act (duration of contributory allowance)(24).

(2) In this paragraph, a “converted employment and support allowance” means an employment and support allowance which is not income-related and to which a person is entitled as a result of a conversion decision within the meaning of the Employment and Support Allowance (Existing Awards) Regulations.

#### Commencement Information

**I21** Sch. 1 para. 19 in force at 1.4.2022, see [reg. 1](#)

**20.**—(1) The applicant has no entitlement under paragraph 21 or 22 if the applicant is entitled to the disability premium under paragraphs 11 and 12.

(2) Where the applicant and the applicant’s partner each satisfies paragraph 21 or 22, the component to be included in the applicant’s applicable amount is that which relates to the applicant.

#### Commencement Information

**I22** Sch. 1 para. 20 in force at 1.4.2022, see [reg. 1](#)

#### Commencement Information

**I20** Sch. 1 para. 18 in force at 1.4.2022, see [reg. 1](#)

**I21** Sch. 1 para. 19 in force at 1.4.2022, see [reg. 1](#)

(23) Regulation 7 was amended by [S.I. 2008/3051](#), [S.I. 2010/840](#), [S.I. 2012/874](#), [S.I. 2012/913](#), [S.I. 2012/919](#), [S.I. 2017/204](#) and [S.I. 2017/581](#).

(24) Section 1A was inserted by section 51 of the 2012 Act and amended by paragraph 26 of schedule 3 and paragraph 1 of schedule 14 of that Act.



**Status:** Point in time view as at 01/04/2022.

**Changes to legislation:** The Council Tax Reduction (Scotland) Regulations 2021, SCHEDULE 1 is up to date with all changes known to be in force on or before 10 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)

**I22** Sch. 1 para. 20 in force at 1.4.2022, see [reg. 1](#)

### Work-related activity component

**21.** The applicant is entitled to the work-related activity component if the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work.

#### Commencement Information

**I23** Sch. 1 para. 21 in force at 1.4.2022, see [reg. 1](#)

### Support component

**22.** The applicant is entitled to the support component if the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work-related activity.

#### Commencement Information

**I24** Sch. 1 para. 22 in force at 1.4.2022, see [reg. 1](#)

### Amount of work-related activity component

**23.** The amount of the work-related activity component is [<sup>F26</sup>£30.60].

#### Textual Amendments

**F26** Sum in sch. 1 para. 23 substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(d)**

#### Commencement Information

**I25** Sch. 1 para. 23 in force at 1.4.2022, see [reg. 1](#)

### Amount of support component

**24.** The amount of the support component is [<sup>F27</sup>£40.60].

#### Textual Amendments

**F27** Sum in sch. 1 para. 24 substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(e)**

#### Commencement Information

**I26** Sch. 1 para. 24 in force at 1.4.2022, see [reg. 1](#)

**Status:**

Point in time view as at 01/04/2022.

**Changes to legislation:**

The Council Tax Reduction (Scotland) Regulations 2021, SCHEDULE 1 is up to date with all changes known to be in force on or before 10 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.