

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 6 is up to date with all changes known to be in force on or before 23 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

SCHEDULE 1

Applicable amount

PART 3

Carer Premium

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 [^{F1}or carer support payment] ,
- (b) they would be in receipt of a carer's allowance [^{F2}, or carer support payment] were it not for the application of the Social Security (Overlapping Benefits) Regulations 1979 [^{F3}or, as the case may be, regulation 16 of the Carer's Allowance (Carer Support Payment) (Scotland) Regulations 2023] , or
- (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(1) or the Secretary of State under section 2 of the 1973 Act(2) 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 [^{F4}or carer support payment] after the date at which the person in respect of whose care the allowance [^{F5}or payment] 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, [^{F6}the daily living component of adult disability payment at the standard or enhanced rate,] armed forces independence payment, or the daily living component of personal independence payment.

Textual Amendments

- F1** Words in sch. 1 para. 6(1)(a) inserted (19.11.2023) by [The Carer's Assistance \(Carer Support Payment\) \(Consequential and Miscellaneous Amendments and Transitional Provision\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/258\)](#), regs. 1, **8(4)(b)(i)** (with reg. 9)
- F2** Words in sch. 1 para. 6(1)(b) inserted (19.11.2023) by [The Carer's Assistance \(Carer Support Payment\) \(Consequential and Miscellaneous Amendments and Transitional Provision\) \(Scotland\) Regulations 2023 \(S.S.I. 2023/258\)](#), regs. 1, **8(4)(b)(ii)(aa)** (with reg. 9)

(1) 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.

(2) 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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- F3** Words in sch. 1 para. 6(1)(b) inserted (19.11.2023) by The Carer’s Assistance (Carer Support Payment) (Consequential and Miscellaneous Amendments and Transitional Provision) (Scotland) Regulations 2023 (S.S.I. 2023/258), regs. 1, **8(4)(b)(ii)(bb)** (with reg. 9)
- F4** Words in sch. 1 para. 6(4) inserted (19.11.2023) by The Carer’s Assistance (Carer Support Payment) (Consequential and Miscellaneous Amendments and Transitional Provision) (Scotland) Regulations 2023 (S.S.I. 2023/258), regs. 1, **8(4)(b)(iii)(aa)** (with reg. 9)
- F5** Words in sch. 1 para. 6(4) inserted (19.11.2023) by The Carer’s Assistance (Carer Support Payment) (Consequential and Miscellaneous Amendments and Transitional Provision) (Scotland) Regulations 2023 (S.S.I. 2023/258), regs. 1, **8(4)(b)(iii)(bb)** (with reg. 9)
- F6** Words in sch. 1 para. 6(4) inserted (20.6.2022) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2022 (S.S.I. 2022/161), regs. 1, **3(4)(f)**

Commencement Information

- I1** Sch. 1 para. 6 in force at 1.4.2022, see **reg. 1**

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Changes and effects yet to be applied to :

- Sch. 1 para. 6(4) words inserted by [S.S.I. 2024/141 reg. 11\(5\)\(a\)](#)

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