

SCHEDULE 1

Applicable amount

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

11 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

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

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

13 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(1) 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.

(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.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, PART 4 is up to date with all changes known to be in force on or before 19 June 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

Commencement Information

I4 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
 - [^{F1}(b) where the applicant has a partner and either the applicant or the applicant’s partner is a person who has not reached pensionable age, either—
 - (i) the applicant satisfies the additional condition specified in paragraph 12(1), or
 - (ii) the applicant’s partner satisfies the additional condition in paragraph 12(1)(a).]

Textual Amendments

F1 Sch. 1 para. 11(b) substituted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.I. 2022/161\)](#), regs. 1, [3\(4\)\(g\)](#)

Commencement Information

I5 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—

- (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 [^{F2}, 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(2), 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(3) and the applicant remained continuously entitled to council tax benefit under the Council Tax Benefit (General) Regulations 1992(4) or the Council Tax Benefit Regulations 2006(5) 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

(2) Regulation 20(1)(f) was amended by [S.I. 2012/848](#).

(3) [2014 c.19](#).

(4) [S.I. 1992/1814](#).

(5) [S.I. 2006/215](#).

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(6),

- [^{F3}(iiiia) would be in receipt of either the daily living component or the mobility component of adult disability payment 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,]
- (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(7) ("the 1978 Act"), paragraph 9(1) of schedule 1 of the National Health Service Act 2006(8) ("the 2006 Act") or article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972(9) 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(10), 196 days, and
- (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.

(6) [S.I. 2005/3360](#).

(7) [1978 c.29](#).

(8) [2006 c.41](#). Paragraph 9(1) was substituted by section 17(10) of the Health and Social Care Act [2012 \(c.7\)](#).

(9) [S.I. 1972/1265](#).

(10) Section 30B was inserted by [S.I. 1994/2926](#).

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(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⁽¹¹⁾ 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.

[^{F4}(8) The applicant is not entitled to the disability premium if—

- (a) the applicant has, or is treated as having, limited capability for work or limited capability for work-related activity, or
- (b) where the applicant’s partner has an award of universal credit, or the applicant and their partner have a joint award of universal credit, the applicant’s partner has, or is treated as having, limited capability for work or limited capability for work-related activity.

(9) For the purposes of this paragraph—

- (a) “limited capability for work”—
 - (i) has the meaning given to it in regulation 39 of the 2013 Regulations, where the applicant or the applicant’s partner (or the couple jointly) has an award of universal credit,
 - (ii) in all other cases, has the meaning given to it in section 1(4) of the 2007 Act, and
- (b) “limited capability for work-related activity” has the meaning given to “limited capability for work and work-related activity” in regulation 40 of the 2013 Regulations, where the applicant or the applicant’s partner (or the couple jointly) has an award of universal credit.]

Textual Amendments

- F2** 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)**
- F3** Sch. 1 para. 12(1)(a)(iiia) inserted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(4)(h)**
- F4** Sch. 1 para. 12(8)(9) substituted for sch. 1 para. 12(8) (3.11.2022) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(No. 2\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/271\)](#), regs. 1(2), **3(2)(c)**

Commencement Information

- I6** Sch. 1 para. 12 in force at 1.4.2022, see [reg. 1](#)

⁽¹¹⁾ S.I. 1995/311. Regulation 13A was inserted by S.I. 1998/2231. Regulation 13A(1) was amended by S.I. 2006/2378.

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 [^{F5}, 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 [^{F6}, carer support payment payable under the Carer's Assistance (Carer Support Payment) (Scotland) Regulations 2023](**12**), or has an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations(**13**), 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 [^{F7}, 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 [^{F8}, 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, [^{F9} carer support payment] 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, [^{F9} carer support payment] 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.

(12) 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.

(13) Regulation 29 was amended by S.I. 2015/1754 and S.I. 2017/204.

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- (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 the 1992 Act, the care component of child disability payment at the highest or middle rate ^[F10], 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 ^[F11], 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 ^[F12], carer support payment] or as having an award of universal credit which includes the ^[F13]carer element described in regulation 29 of the 2013 Regulations] 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 ^[F12], carer support payment] 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, ^[F14]carer support payment,] or of universal credit which includes the ^[F15]carer element described in regulation 29 of the 2013 Regulations], 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 ^[F16], carer support payment] or as having an award of universal credit which includes the ^[F17]carer element described in regulation 29 of the 2013 Regulations] include references to a person who would have been in receipt of that allowance ^[F18], payment] 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)(14).

Textual Amendments

- F5** 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)**
- F6** Words in sch. 1 para. 13(2)(a)(iii) 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)(c)(i)** (with reg. 9)
- F7** 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)**
- F8** 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)**

(14) 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.

- F9** Words in sch. 1 para. 13(2)(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)(c)(ii)** (with reg. 9)
- F10** 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)**
- F11** 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)**
- F12** Words in sch. 1 para. 13(5)(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)(c)(iii)** (with reg. 9)
- F13** Words in sch. 1 para. 13(5)(b) substituted (20.6.2022) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2022 (S.S.I. 2022/161), regs. 1, **3(4)(i)**
- F14** Words in sch. 1 para. 13(6) 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)(c)(iv)** (with reg. 9)
- F15** Words in sch. 1 para. 13(6) substituted (20.6.2022) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2022 (S.S.I. 2022/161), regs. 1, **3(4)(i)**
- F16** Words in sch. 1 para. 13(7) 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)(c)(v)(aa)** (with reg. 9)
- F17** Words in sch. 1 para. 13(7) substituted (20.6.2022) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2022 (S.S.I. 2022/161), regs. 1, **3(4)(i)**
- F18** Words in sch. 1 para. 13(7) 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)(c)(v)(bb)** (with reg. 9)

Commencement Information

- I7** Sch. 1 para. 13 in force at 1.4.2022, see **reg. 1**

Enhanced disability premium

14.—^[F19](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,
- ^[F20](aa) where the applicant's partner has an award of universal credit, or the applicant and their partner have a joint award of universal credit, the Secretary of State has decided that the applicant's partner 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,
- (c) the care component of child disability payment at the highest rate is payable in respect of the applicant or the applicant's partner,
- (d) the daily living component of adult disability payment at the enhanced rate is payable or would be payable were it not for ^[F21]regulation 28(2) (effect of admission to hospital on ongoing entitlement to adult disability payment)], of the Disability Assistance for Working

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- Age People (Scotland) Regulations 2022, in respect of the applicant [^{F22}or the applicant’s partner],
- (e) armed forces independence payment is payable in respect of the applicant or the applicant’s partner, ^{F23}...
- (f) 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][^{F24}, or
- (g) attendance allowance is payable in respect of the applicant or the applicant’s partner].
- (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—
 - ^{F25}(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(15), and
 - (c) “limited capability for work-related activity”—
 - (i) [^{F26}in the case of an applicant who has an award of universal credit, in the case where the partner of an applicant has an award of universal credit, or in the case where the couple jointly 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.

Textual Amendments	
F19	Sch. 1 para. 14(1) substituted (20.6.2022) by The Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2022 (S.S.I. 2022/161), regs. 1, 3(4)(j)
F20	Sch. 1 para. 14(1)(aa) inserted (3.11.2022) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (No. 2) (Scotland) Regulations 2022 (S.S.I. 2022/271), regs. 1(2), 3(2)(d)(i)
F21	Words in sch. 1 para. 14(1)(d) substituted (3.11.2022) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (No. 2) (Scotland) Regulations 2022 (S.S.I. 2022/271), regs. 1(2), 3(2)(d)(ii)
F22	Words in sch. 1 para. 14(1)(d) substituted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, 16(a)
F23	Words in sch. 1 para. 14(1)(e) omitted (1.4.2023) by virtue of The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, 16(b)
F24	Sch. 1 para. 14(1)(g) and word inserted (1.4.2023) by The Council Tax Reduction and Council Tax (Discounts) (Miscellaneous Amendment) (Scotland) Regulations 2023 (S.S.I. 2023/38), regs. 1, 16(c)

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- F25** 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)**
- F26** Words in sch. 1 para. 14(3)(c)(i) substituted (3.11.2022) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(No. 2\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/271\)](#), regs. 1(2), **3(2)(d)(iii)**

Commencement Information

- I8** [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

- I9** [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

- I10** [Sch. 1 para. 16](#) in force at 1.4.2022, see [reg. 1](#)

Changes to legislation:

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