

**Changes to legislation:** The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 1 is up to date with all changes known to be in force on or before 24 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

## SCHEDULE 2

### Amount of second adult rebate

1. Subject to paragraphs 2 and 3, the second adult rebate in respect of a day for the purpose of regulation 91 is to be determined in accordance with the following table.

(1)	(2)
<i>Second adult</i>	<i>Second adult rebate</i>
(a) Where the second adult or all second adults are in receipt of a qualifying income-related benefit or state pension credit,	25 per cent of the council tax due in respect of that day,
(b) where the gross income of the second adult or, where there is more than one second adult, their aggregate gross income disregarding any income of persons on a qualifying income-related benefit <sup>[F1]</sup> , universal credit with no earned income,] or state pension credit—	
(i) is less than <sup>[F2]</sup> £256.00] per week,	15 per cent of the council tax due in respect of that day,
(ii) is not less than <sup>[F3]</sup> £256.00] per week but is less than <sup>[F4]</sup> £333.00] per week,	7.5 per cent of the council tax due in respect of that day,
(c) where the second adult or all second adults are in receipt of universal credit and have no earned income	25 per cent of the council tax due in respect of that day,
(d) <sup>[F5]</sup> where the dwelling would be wholly occupied by a person to whom regulation 20(2) (students) applies but for the presence of one or more second adults who are in receipt of—	100 per cent of the council tax due in respect of that day.
(i) a qualifying income-related benefit or state pension credit, or	
(ii) universal credit and have no earned income.]	

#### Textual Amendments

- F1** Words in sch. 2 para. 1 Table inserted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **19(a)(i)**
- F2** Sum in sch. 2 para. 1 table substituted (1.4.2024) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **18(a)**
- F3** Sum in sch. 2 para. 1 table substituted (1.4.2024) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **18(b)(i)**
- F4** Sum in sch. 2 para. 1 table substituted (1.4.2024) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **18(b)(ii)**

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**F5** Words in sch. 2 para. 1 table substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **19(a)(ii)**

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**Commencement Information**

**I1** [Sch. 2 para. 1](#) in force at 1.4.2022, see [reg. 1](#)

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