

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 2 is up to date with all changes known to be in force on or before 08 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 3

Sums to be disregarded in the calculation of earnings

2. In the case of an applicant who, before the first day of entitlement to council tax reduction—
- (a) has been engaged in employment in which the person is engaged on average for less than 16 hours a week as an employed earner,
 - (b) has ceased to be engaged in that employment, whether or not that employment has been terminated, and
 - (c) whose earnings are calculated under regulation 50 (applicants with no award of universal credit),

any employed earnings paid or due to be paid in respect of that employment except—

- (i) where that employment has been terminated, any payment of the nature described in ^{F1}paragraph 1(c)(i), (ii) or (iii)(cc)], or
- (ii) where that employment has not been terminated, any payment or remuneration of the nature described in paragraph 1(c)(i), (ii) or (iii)(cc), regulation 50(2)(j), or any remuneration paid by or on behalf of an employer to an applicant who for the time being is on maternity leave, paternity leave, shared parental leave, parental bereavement leave or adoption leave or is absent from work because the applicant is ill.

Textual Amendments

- F1** Words in sch. 3 para. 2(c)(i) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(a)**

Commencement Information

- I1** [Sch. 3 para. 2](#) 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**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\(4\)\(a\)\(ii\)](#)