

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 4 is up to date with all changes known to be in force on or before 26 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

4.—(1) In a case to which this paragraph applies and paragraph 5 does not apply, £20, but notwithstanding regulation 36 (calculation of income and capital of members of an applicant's family) if this paragraph applies to an applicant it does not apply to the applicant's partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £20.

(2) This paragraph applies where—

(a) the applicant's applicable amount includes an amount by way of disability premium, severe disability premium, work-related activity component or support component under schedule 1 (applicable amounts), and

[^{F1}(b) where the applicant's applicable amount includes an amount by way of disability premium, either the applicant or the applicant's partner has not reached [^{F2}pensionable age] and at least one of them is engaged in employment.]

[^{F3}(2A) This paragraph also applies where the applicant is not a member of a couple and the applicant's applicable amount includes an amount by way of disability premium, severe disability premium, work-related activity component or support component under schedule 1.]

(3) This paragraph also applies where—

[^{F4}(a) the applicant has an award of universal credit and has limited capability for work under regulation 39(1) of the 2013 Regulations or limited capability for work and work-related activity under regulation 40(1) of the 2013 Regulations,]

(b) [^{F5}either the applicant or the applicant's partner has not [^{F6}reached pensionable age]] and at least one of them is engaged in employment.

[^{F7}(4)

Textual Amendments

- F1** Sch. 3 para. 4(2)(b) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(b)(i)**
- F2** Words in sch. 3 para. 4(2)(b) substituted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(5)(a)(i)**
- F3** Sch. 3 para. 4(2A) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(b)(ii)**
- F4** Sch. 3 para. 4(3)(a) substituted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(5)(a)(ii)(aa)**
- F5** Words in sch. 3 para. 4(3)(b) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(b)(iii)(bb)**
- F6** Words in sch. 3 para. 4(3)(b) substituted (20.6.2022) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(5)(a)(ii)(bb)**
- F7** Sch. 3 para. 4(4) omitted (20.6.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2022 \(S.S.I. 2022/161\)](#), regs. 1, **3(5)(a)(iii)**

Commencement Information

- I1** Sch. 3 para. 4 in force at 1.4.2022, see [reg. 1](#)

Changes to legislation:

The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 4 is up to date with all changes known to be in force on or before 26 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.

[View outstanding changes](#)

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