

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 9 is up to date with all changes known to be in force on or before 18 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

9.—(1) In a case where paragraphs 4, 5, 6 and 7 do not apply to the applicant, and the applicant is a person whose earnings are calculated under regulation 50 (applicants with no award of universal credit), £20 of earnings derived from one or more employments as—

- (a) a part-time fire-fighter employed by the Scottish Fire and Rescue Service established under section 1A of the Fire (Scotland) Act 2005(1),
- (b) a part-time fire-fighter employed by a fire and rescue authority constituted by a scheme under section 2 of the Fire and Rescue Services Act 2004(2) or a scheme to which section 4 of that Act(3) applies,
- (c) an auxiliary coastguard in respect of coast rescue activities,
- (d) a person engaged part-time in the manning or launching of a life boat,
- (e) a member of any territorial or reserve force prescribed in Part I of schedule 6 of the Social Security (Contributions) Regulations 2001(4),

but, notwithstanding regulation 36 (calculation of income and capital of members of applicant's family), if this paragraph applies to an applicant it does not apply to the applicant's partner except to the extent specified in sub-paragraph (2).

(2) If the applicant's partner is engaged in employment—

- (a) specified in sub-paragraph (1), so much of the partner's earnings as would not in aggregate with the amount of the applicant's earnings disregarded under this paragraph exceed £20,
- (b) other than an employment specified in sub-paragraph (1), so much of the partner's earnings from that employment up to £10 as would not in aggregate with the applicant's earnings disregarded under this paragraph exceed £20.

Commencement Information

II Sch. 3 para. 9 in force at 1.4.2022, see [reg. 1](#)

(1) 2005 asp 5. Section 1A was added by the Police and Fire Reform (Scotland) Act 2012 (asp 8), section 101.
(2) 2004 c.21. Section 2 was amended by paragraph 22 of schedule 1 of the Local Government and Public Involvement in Health Act 2007 (c.28) and Part 4 of schedule 7 of the Local Democracy, Economic Development and Construction Act 2009 (c.20).
(3) Section 4 was amended by paragraph 22 of schedule 1 of the Local Government and Public Involvement in Health Act 2007 and Part 4 of schedule 7 of the Local Democracy, Economic Development and Construction Act 2009.
(4) S.I. 2001/1004.

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