

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 11 is up to date with all changes known to be in force on or before 04 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 4

Capital to be disregarded

PART 3

Value of contracts and rights etc.

11.—(1) The value of any right to receive a pension under an occupational or personal pension scheme or any other pension scheme registered under section 153 of the Finance Act 2004⁽¹⁾.

(2) In this paragraph, “occupational pension scheme” and “personal pension scheme” have the meanings given in section 1 of the Pension Schemes Act 1993⁽²⁾.

Commencement Information

11 Sch. 4 para. 11 in force at 1.4.2022, see [reg. 1](#)

(1) [2004 c.12](#). Section 153 was amended by paragraph 2 and 3 of schedule 10 of the Finance Act [2005 \(c.7\)](#), paragraph 2 of schedule 7 of the Finance Act [2014 \(c.26\)](#) and paragraph 1 of schedule 3 of the Finance Act [2018 \(c.3\)](#).

(2) [1993 c.48](#). Section 1 was amended by section 239 of the Pensions Act [2004 \(c.35\)](#), paragraph 1 of schedule 27 of the Finance Act [2007 \(c.11\)](#), [S.I. 2007/3014](#) and [S.I. 2019/192](#).

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