

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021, Paragraph 33 is up to date with all changes known to be in force on or before 02 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 5

Payments

33. Any sum of capital acquired by a person who is receiving, or has received, assistance whilst participating in a programme, arrangement or scheme described in sub-paragraphs (a) to (c) for the purpose of establishing or carrying on the commercial activity in respect of which the assistance is or was received, but only for a period of 52 weeks from the date on which the sum was acquired—

- (a) an employment zone programme,
- (b) a programme provided or other arrangements pursuant to section 2 of the Enterprise and New Towns (Scotland) Act 1990 (functions in relation to training for employment, etc.)(**1**) or section 2 of the 1973 Act (functions of the Secretary of State)(**2**), or
- (c) the scheme provided pursuant to arrangements made by the Secretary of State under section 17A of the Jobseekers Act (schemes for assisting persons to obtain employment: “work for your benefit” schemes etc.)(**3**) known as the Employment, Skills and Enterprise Scheme.

Commencement Information

- II** Sch. 4 para. 33 in force at 1.4.2022, see [reg. 1](#)

(1) 1990 c.35. Section 2 was relevantly amended by section 47 of, and paragraph 1 of schedule 10 of, the Trade Union Reform and Employment Rights Act 1993 (c.19).

(2) Section 2 was substituted by section 25 of the Employment Act 1988 (c.19) and amended by Part 1 of schedule 7 of the Employment Act 1989 (c.38) and section 47(1) of the Trade Union Reform and Employment Rights Act 1993 (c.19).

(3) Section 17A was repealed by paragraph 1 of schedule 14(4) of the 2012 Act subject to savings provisions in article 7 of S.I. 2013/983.

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