

## SCHEDULE 4

### Capital to be disregarded

## PART 3

### Value of contracts and rights etc.

#### 10. The value of any policy of life insurance.

##### Commencement Information

**I1** Sch. 4 para. 10 in force at 1.4.2022, see [reg. 1](#)

**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<sup>(1)</sup>.

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

##### Commencement Information

**I2** Sch. 4 para. 11 in force at 1.4.2022, see [reg. 1](#)

**12.**—(1) The value of a funeral plan contract.

(2) “Funeral plan contract” means a contract under which the person makes payments to a person to secure the provision of a funeral and where the sole purpose of the plan is the provision of a funeral.

##### Commencement Information

**I3** Sch. 4 para. 12 in force at 1.4.2022, see [reg. 1](#)

**13.** The value of the right to receive any income under a life interest or from a life rent.

##### Commencement Information

**I4** Sch. 4 para. 13 in force at 1.4.2022, see [reg. 1](#)

**14.** The value of the right to receive any earnings which are disregarded under paragraph 13 of schedule 3.

##### Commencement Information

**I5** Sch. 4 para. 14 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.

**Changes to legislation:** *The Council Tax Reduction (Scotland) Regulations 2021, PART 3 is up to date with all changes known to be in force on or before 13 June 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*

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