

## SCHEDULE 4

### Capital to be disregarded

#### [<sup>F1</sup>Part 6

#### Second Adult Rebate]

##### Textual Amendments

- F1** Sch. 4 Pt. 6 heading inserted (1.4.2024) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2024 \(S.S.I. 2024/35\)](#), regs. 1, **13**

[<sup>F2</sup>**46.**—(1) Subject to sub-paragraph (2), where the applicant satisfies the conditions in regulation 13(3) and (7) (conditions of entitlement to council tax reduction), the whole of the applicant's capital.

(2) Sub-paragraph (1) does not apply where, in addition to satisfying the conditions in regulation 13(3) and (7), the applicant also satisfies the conditions in regulation 13(5) and (6).]

##### Textual Amendments

- F2** Sch. 4 para. 46 inserted (5.11.2023) by [The Council Tax Reduction \(Scotland\) Amendment \(No. 3\) Regulations 2023 \(S.S.I. 2023/268\)](#), regs. 1, **3(5)(a)**

**Changes to legislation:**

The Council Tax Reduction (Scotland) Regulations 2021, Part 6 is up to date with all changes known to be in force on or before 18 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.

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