

Status: Point in time view as at 01/04/2022.

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SCHEDULE 1

Regulation 35

Applicable amount

PART 1

Personal Allowances

1.—(1) The amount specified in column (2) below in respect of each person or couple specified in column (1) (or where a person falls within two categories in column (1), the higher of those amounts) is the amount specified for the purposes of regulation 35(a) (applicable amount)—

<i>Column (1)</i> <i>Person or couple</i>	<i>Column (2)</i> <i>Amount</i>
A single applicant aged under 25, where no child premium is included under regulation 35(b) and paragraph (2).	[^{F1} £61.05]
A single applicant aged 25 or over, where no child premium is included under regulation 35(b) and paragraph (2).	[^{F2} £77.00]
A lone parent.	[^{F2} £77.00]
A single applicant who is entitled to main phase employment and support allowance.	[^{F2} £77.00]
A couple.	[^{F3} £121.05]

(2) For the purposes of sub-paragraph (1) an applicant is entitled to main phase employment and support allowance if either of paragraphs 18 or 19 (components) is satisfied in relation to the applicant.

Textual Amendments

- F1** Sum in sch. 1 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(a)(ii)**
- F2** Sum in sch. 1 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(a)(i)**
- F3** Sum in sch. 1 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(a)(iii)**

Commencement Information

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

PART 2

Children

2. The amount specified for the purposes of regulation 35(b) (the child premium) is [^{F4}£88.50] for each child or young person.

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Textual Amendments

- F4** Sum in sch. 1 para. 2 substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.I. 2022/52\)](#), regs. 1(3), **25(b)**

Commencement Information

- I2** [Sch. 1 para. 2](#) in force at 1.4.2022, see [reg. 1](#)

3. Where neither the applicant nor the applicant's partner, nor the partners jointly, have an award of universal credit, the following additional amount is, or additional amounts are, to be included in the applicable amount in respect of each child or young person who is disabled for whom the applicant or the applicant's partner is responsible and who is a member of the applicant's household—

- (a) the disabled child premium of £65.94 in respect of each—
- (i) child or young person who is in receipt of disability living allowance, child disability payment [^{F5}, adult disability payment] or personal independence payment or is no longer in receipt of such allowance or payment because the child or young person is a patient, provided that the child or young person continues to be a member of the family, or
 - (ii) child or young person who is blind or treated as blind by virtue of paragraph 12(2) (disability premium), or
 - (iii) child or young person in respect of whom section 145A of the 1992 Act (entitlement after death of child or qualifying young person)(1) applies for the purposes of entitlement to child benefit, and in respect of whom a disabled child premium was included in the applicant's applicable amount immediately before the death of that child or young person, but the amount is to be included only for the period of entitlement prescribed under that section, and
- (b) the disabled child premium of £65.94 and the enhanced disability premium of £26.67 in respect of each—
- (i) child or young person who is entitled to the care component of disability living allowance at the highest rate, or would be so entitled, but for a suspension of benefit in accordance with Regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation,
 - (ii) child or young person who is entitled to the care component of child disability payment at the highest rate^{F6} ...
 - (iii) child or young person who is entitled to the daily living component of personal independence payment at the enhanced rate, or would be so entitled, but for a suspension of benefit in accordance with Regulations made under section 86(1) of the 2012 Act or an abatement as a consequence of hospitalisation,
 - (iv) young person who is in receipt of armed forces independence payment, or
 - (v) child or young person in respect of whom section 145A of the 1992 Act applies for the purposes of entitlement to child benefit, and in respect of whom both the disabled child premium and the enhanced disability premium were included in the applicant's applicable amount immediately before the death of that child or young person, but the amounts are to be included only for the period of entitlement prescribed under that section.

(1) Section 145A was inserted by section 55 of the Tax Credits Act 2002 (c.21) and amended by paragraph 48 of schedule 24 of the Civil Partnership Act 2004 (c.33), paragraph 12 of schedule 1 of the Child Benefit Act 2005 (c.6) and S.I. 2019/1458.

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Textual Amendments

- F5** Words in sch. 1 para. 3(a)(i) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(a)(i)**
- F6** Words in sch. 1 para. 3(b)(ii) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(a)(ii)**

Commencement Information

- I3** [Sch. 1 para. 3](#) in force at 1.4.2022, see [reg. 1](#)

4. Where the applicant or the applicant's partner (or the couple jointly) has an award of universal credit that includes an amount under regulation 24(2) of the 2013 Regulations (additional amount in respect of a child or qualifying young person who is disabled)(2), an additional amount is to be included in the applicable amount in respect of each child or young person in respect of whom the amount under that regulation is payable and the additional amount is—

- (a) the disabled child premium of £65.94, where the amount under that regulation is paid in respect of a child or young person at the lower rate described in paragraph (2)(a) of that regulation, and
- (b) the disabled child premium of £65.94 and the enhanced disability premium of £26.67, where the amount under that regulation is paid in respect of a child or young person at the higher rate described in paragraph (2)(b) of that regulation.

Commencement Information

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

[^{F7}4A. Where—

- (a) the applicant is a kinship carer approved under the Looked After Children (Scotland) Regulations 2009,
- (b) the child or young person who is placed with the applicant falls within paragraph (4B)(a)(i) to (iii) or (b)(i) to (v), and
- (c) the applicant or the applicant's partner (or the couple jointly) has an award of universal credit,

an additional amount is to be included in the applicable amount in respect of the child or young person in accordance with paragraph 4B.

Textual Amendments

- F7** Sch. 1 paras. 4A, 4B inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(b)**

Commencement Information

- I5** [Sch. 1 para. 4A](#) in force at 1.4.2022, see [reg. 1](#)

4B. The additional amount is—

- (a) the disabled child premium of £65.94 in respect of any child or young person—

(2) Regulation 24 was amended by section 14(5)(a) of the Welfare Reform and Work Act 2016 (c.7) and S.I. 2014/2888.

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- (i) who is in receipt of disability living allowance, child disability payment or personal independence payment or who is no longer in receipt of such allowance or payment because the person is a patient, provided that the child or young person continues to be a member of the family,
 - (ii) who is blind or treated as blind by virtue of paragraph 12(2) (disability premium), or
 - (iii) in respect of whom section 145A of the 1992 Act (entitlement after death of child or qualifying young person) applies for the purposes of entitlement to child benefit, and in respect of whom a disabled child premium was included in the applicant's amount immediately before the death of the child or young person, but the amount is to be included only for the period of entitlement prescribed under that section,
- (b) the disabled child premium of £65.94 and the enhanced disability premium of £26.67 in respect of any—
- (i) child or young person who is entitled to the care component of disability living allowance at the highest rate, or would be so entitled, but for a suspension of benefit in accordance with Regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation,
 - (ii) child or young person who is entitled to the care component of child disability payment at the highest rate,
 - (iii) child or young person who is entitled to the daily living component of personal independence payment at the enhanced rate, or would be so entitled but for a suspension of benefit in accordance with Regulations made under section 86(1) of the 2012 Act or an abatement as a consequence of hospitalisation,
 - (iv) young person who is in receipt of armed forces independence payment, or
 - (v) child or young person in respect of whom section 145A of the 1992 Act applies for the purposes of entitlement to child benefit and in respect of whom both the disabled child premium and the enhanced disability premium were included in the applicant's applicable amount immediately before the death of the child or young person, but the amounts are to be included only for the period of entitlement prescribed under that section.]

Textual Amendments

F7 Sch. 1 paras. 4A, 4B inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(b)**

Commencement Information

I6 Sch. 1 para. 4B in force at 1.4.2022, see [reg. 1](#)

PART 3

Carer Premium

5.—(1) Subject to sub-paragraphs (2) to (8), the amount specified for the purposes of regulation 35(d) (the carer premium), is £37.70.

(2) The applicable amount is to include the carer premium specified in sub-paragraph (1) where an applicant or the applicant's partner has regular and substantial caring responsibilities for a severely disabled person, but subject to sub-paragraphs (3) and (4).

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(3) In the case of a couple, the carer premium is payable in respect of each partner if they both qualify for it, but only if they are not caring for the same severely disabled person.

(4) Where two or more persons have regular and substantial caring responsibilities for the same severely disabled person, the carer premium is only payable in respect of one of them and that is—

- (a) the one whose award of universal credit includes the carer element described in regulation 29 of the 2013 Regulations⁽³⁾,
- (b) the one in receipt of a carer's allowance in respect of the severely disabled person, or
- (c) the one who would be in receipt of a carer's allowance in respect of the severely disabled person were it not for the application of the Social Security (Overlapping Benefits) Regulations 1979⁽⁴⁾.

(5) Where a carer premium is awarded to a person whose award of universal credit includes the carer element described in regulation 29 of the 2013 Regulations, the condition for the award of the premium is to be treated as satisfied for as long as that carer element continues to be paid (for example, following the death of the severely disabled person).

(6) Where a carer premium is awarded to a person other than a person described in sub-paragraph (5), but—

- (a) the person in respect of whose care the carer's allowance has been awarded dies, or
- (b) in any other case the person in respect of whom a carer premium has been awarded ceases to be entitled to a carer's allowance,

the condition for the award of the premium is to be treated as satisfied for a period of 8 weeks from the relevant date specified in sub-paragraph (7).

(7) The relevant date for the purposes of sub-paragraph (6) is—

- (a) where sub-paragraph (6)(a) applies, and the person is at that time entitled to a carer's allowance, the Sunday following the death of the person in respect of whose care a carer's allowance has been awarded or the date of death if the death occurred on a Sunday, and
- (b) in any other case, the date on which the person who has been entitled to a carer's allowance ceases to be entitled to that allowance.

(8) Where a person who has had regular and substantial caring responsibilities for a severely disabled person ceases to have such caring responsibilities and makes an application for council tax reduction, the condition for the award of the carer premium is to be treated as satisfied for a period of 8 weeks from the date on which—

- (a) the person in respect of whom the person had such caring responsibilities dies, where that brought the caring responsibilities to an end, and
- (b) in any other case, the person ceased to have such caring responsibilities.

Commencement Information

I7 Sch. 1 para. 5 in force at 1.4.2022, see [reg. 1](#)

6.—(1) For the purposes of regulation 35(d) and Part 3 of this schedule, a person has regular and substantial caring responsibilities for a severely disabled person if—

- (a) they are in receipt of a carer's allowance,
- (b) they would be in receipt of a carer's allowance were it not for the application of the Social Security (Overlapping Benefits) Regulations 1979, or

⁽³⁾ Regulation 29 was amended by [S.I. 2015/1754](#) and [S.I. 2017/204](#).

⁽⁴⁾ [S.I. 1979/597](#).

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- (c) they have an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations.
- (2) A person does not have regular and substantial caring responsibilities for a severely disabled person if—
- (a) the person derives earned income from those caring responsibilities, or
 - (b) the severely disabled person has died (but in this case see paragraph 5(5) and (6)).
- (3) Once a carer premium is to be included in the applicable amount of an applicant under this Part, a person is to be treated as being in receipt of any benefit for any period they spend undertaking a course of training or instruction provided or approved by Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise under section 2 of the Enterprise and New Towns (Scotland) Act 1990⁽⁵⁾ or the Secretary of State under section 2 of the 1973 Act⁽⁶⁾ for any period during which the person is in receipt of a training allowance.
- (4) In the application of sub-paragraph (1)(b), a person is not to continue to be treated as being in receipt of a carer's allowance after the date at which the person in respect of whose care the allowance has been claimed ceases to be in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate, armed forces independence payment, or the daily living component of personal independence payment.

Commencement Information

I8 Sch. 1 para. 6 in force at 1.4.2022, see [reg. 1](#)

PART 4

Disability premiums

7. Except as provided in paragraph 8, a disability premium specified in Part 5 of this schedule is, for the purposes of regulation 35(e) (disability premiums), to be included in the applicable amount of an applicant who satisfies the conditions specified in paragraphs 11 to 14 which relate to that premium.

Commencement Information

I9 Sch. 1 para. 7 in force at 1.4.2022, see [reg. 1](#)

8. Subject to paragraph 9, where an applicant satisfies the conditions in respect of more than one disability premium in this Part of this Schedule, only one disability premium is to be included in the applicable amount of an applicant and, if they are of different amounts, the higher or highest amount applies.

Commencement Information

I10 Sch. 1 para. 8 in force at 1.4.2022, see [reg. 1](#)

(5) Section 2 was amended by section 47 of, and schedule 10 of, the Trade Union Reform and Employment Rights Act 1993 (c.19), paragraph 20 of schedule 26 of the Equality Act 2010 (c.15) and S.I. 1999/1820.

(6) Section 2 was substituted by section 25 of the Employment Act 1988 (c.19) and amended by paragraph 29 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).

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9. The following premiums, namely—

- (a) a severe disability premium to which paragraph 13 applies, and
- (b) an enhanced disability premium to which paragraph 14 applies,

may be included in the applicable amount of an applicant in addition to any other premium which may apply under this schedule.

Commencement Information

I11 Sch. 1 para. 9 in force at 1.4.2022, see [reg. 1](#)

10. For the purposes of this Part of this schedule, once a disability premium is to be included in the applicable amount of an applicant under this Part, a person is to be treated as being in receipt of any benefit for—

- (a) in the case of a benefit to which the Social Security (Overlapping Benefits) Regulations 1979 applies, any period during which, apart from the provisions of those Regulations, the person would be in receipt of that benefit, and
- (b) any period spent by a person in undertaking a course of training or instruction provided or approved by Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise under section 2 of the Enterprise and New Towns (Scotland) Act 1990(7) or the Secretary of State under section 2 of the 1973 Act for any period during which the person is in receipt of a training allowance.

Commencement Information

I12 Sch. 1 para. 10 in force at 1.4.2022, see [reg. 1](#)

Disability premium

11. With regard to the disability premium the condition referred to in paragraph 7 is that—

- (a) where the applicant is a single applicant, the applicant has not attained pensionable age and the additional condition specified in paragraph 12(1) is satisfied, or
- (b) where the applicant has a partner, either—
 - (i) the applicant has not attained pensionable age and the additional condition specified in paragraph 12(1) is satisfied by the applicant, or
 - (ii) the applicant's partner has not attained pensionable age and the additional condition specified in paragraph 12(1)(a) is satisfied by the applicant's partner.

Commencement Information

I13 Sch. 1 para. 11 in force at 1.4.2022, see [reg. 1](#)

Additional condition for the disability premium

12.—(1) Subject to sub-paragraph (2) and paragraph 10, the additional condition referred to in paragraph 11 is that either—

(7) Section 2 was amended by section 47 of, and schedule 10 of, the Trade Union Reform and Employment Rights Act 1993 (c.19), paragraph 20 of schedule 26 of the Equality Act 2010 (c.15) and S.I. 1999/1820.

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- (a) the applicant or, as the case may be, the applicant's partner—
- (i) is in receipt of one or more of the following benefits: attendance allowance, disability living allowance, child disability payment [^{F8}, adult disability payment,] armed forces independence payment, personal independence payment, the disability premium or the severe disability premium of working tax credit as specified in regulation 20(1)(b) and (f) of the Working Tax Credit Regulations⁽⁸⁾, mobility supplement, long-term incapacity benefit or severe disablement allowance under Part 3 of the 1992 Act but, in the case of long-term incapacity benefit or severe disablement allowance, only where it is paid in respect of the applicant,
 - (ii) was in receipt of long-term incapacity benefit when entitlement to that benefit ceased on account of the payment of a retirement pension under that Act or a state pension under Part 1 of the Pensions Act 2014⁽⁹⁾ and the applicant remained continuously entitled to council tax benefit under the Council Tax Benefit (General) Regulations 1992⁽¹⁰⁾ or the Council Tax Benefit Regulations 2006⁽¹¹⁾ before 1 April 2013 and to council tax reduction from that date, and, if the long-term incapacity benefit was payable to the applicant's partner, the partner is still a member of the family,
 - (iii) was in receipt of attendance allowance, disability living allowance or personal independence payment, but payment of the benefit has been suspended in accordance with Regulations made under section 113(2) of the 1992 Act or section 86(1) of the 2012 Act or otherwise abated as a consequence of the applicant or the applicant's partner becoming a patient or has ceased to be payable in consequence of the other member becoming a patient, which in this paragraph means a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of regulation 2(4) and (5) of the Social Security (Hospital In-Patients) Regulations 2005⁽¹²⁾,
 - (iv) has a vehicle supplied for use on the road and to be controlled by the occupant, under section 46 of the National Health Service (Scotland) Act 1978⁽¹³⁾ ("the 1978 Act"), paragraph 9(1) of schedule 1 of the National Health Service Act 2006⁽¹⁴⁾ ("the 2006 Act") or article 30(1) of the Health and Personal Social Services (Northern Ireland) Order 1972⁽¹⁵⁾ or receives payments by way of grant from the Scottish Ministers under section 46 of the 1978 Act or the Secretary of State under paragraph 9(3) of schedule 1 of the 2006 Act, or
 - (v) is blind,
- (b) the applicant—
- (i) is, or is treated as, incapable of work in accordance with the provisions of, and Regulations made under, Part 12A of the 1992 Act (incapacity for work), and
 - (ii) has been incapable, or has been treated as incapable, of work for a continuous period of not less than—
 - (aa) in the case of an applicant who is terminally ill within the meaning of section 30B(4) of the 1992 Act⁽¹⁶⁾, 196 days, and

⁽⁸⁾ Regulation 20(1)(f) was amended by [S.I. 2012/848](#).

⁽⁹⁾ [2014 c.19](#).

⁽¹⁰⁾ [S.I. 1992/1814](#).

⁽¹¹⁾ [S.I. 2006/215](#).

⁽¹²⁾ [S.I. 2005/3360](#).

⁽¹³⁾ [1978 c.29](#).

⁽¹⁴⁾ [2006 c.41](#). Paragraph 9(1) was substituted by section 17(10) of the Health and Social Care Act 2012 ([c.7](#)).

⁽¹⁵⁾ [S.I. 1972/1265](#).

⁽¹⁶⁾ Section 30B was inserted by [S.I. 1994/2926](#).

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(bb) in any other case, 364 days.

(2) For the purposes of sub-paragraph (1)(a)(v), and of paragraphs 3(a)(ii) and 13(3) and (4)(b), a person who has ceased to be certified as blind on that person gaining eyesight is nevertheless to be treated as blind and as satisfying the additional condition set out in that sub-paragraph for a period of 28 weeks following the date on which the person ceased to be certified as blind.

(3) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of the applicant satisfying the additional condition specified in that provision, if the applicant then ceases, for a period of 8 weeks or less, to be treated as incapable of work or to be incapable of work, on again becoming incapable of work the applicant is immediately to be treated as satisfying the condition in that sub-paragraph.

(4) For the purposes of sub-paragraph (1)(b), once the disability premium is applicable to an applicant by virtue of the applicant satisfying the additional condition specified in that provision, the applicant is to continue to be treated as satisfying that condition for any period spent by the applicant in undertaking a course of training provided under section 2 of the 1973 Act or section 2 of the Enterprise and New Towns (Scotland) Act 1990 or for any period during which the applicant is in receipt of a training allowance.

(5) For the purposes of sub-paragraph (1)(b), where any two or more periods of incapacity are separated by a break of not more than 56 days, those periods are to be treated as one continuous period.

(6) For the purposes of this paragraph, a reference to a person who is or was in receipt of long-term incapacity benefit includes a person who is or was in receipt of short-term incapacity benefit at a rate equal to the long-term rate by virtue of section 30B(4)(a) of the 1992 Act (short-term incapacity benefit for a person who is terminally ill) or who would be or would have been in receipt of short-term incapacity benefit at such a rate but for the fact that the rate of short-term incapacity benefit already payable to the person is or was equal to or greater than the long-term rate.

(7) In the case of an applicant who is a welfare to work beneficiary (a person to whom regulation 13A(1) of the Social Security (Incapacity for Work) (General) Regulations 1995⁽¹⁷⁾ applies, and who again becomes incapable of work for the purposes of Part 12A of the 1992 Act)—

- (a) the reference to a period of 8 weeks in sub-paragraph (3), and
- (b) the reference to a period of 56 days in sub-paragraph (5),

is in each case to be treated as a reference to a period of 104 weeks.

(8) The applicant is not entitled to the disability premium if the applicant has, or is treated as having, limited capability for work, and for the purposes of this paragraph, “limited capability for work”—

- (a) in the case of an applicant who has an award of universal credit, has the meaning given to “limited capability for work” in regulation 39 of the 2013 Regulations⁽¹⁸⁾,
- (b) in all other cases, has the meaning given to it in section 1(4) of the 2007 Act.

Textual Amendments

F8 Words in sch. 1 para. 12(1)(a)(i) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(c)**

Commencement Information

I14 [Sch. 1 para. 12](#) in force at 1.4.2022, see [reg. 1](#)

⁽¹⁷⁾ [S.I. 1995/311](#). Regulation 13A was inserted by [S.I. 1998/2231](#). Regulation 13A(1) was amended by [S.I. 2006/2378](#).

⁽¹⁸⁾ Regulation 39 was amended by [S.I. 2014/597](#).

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Severe disability premium

13.—(1) With regard to severe disability premium the condition referred to in paragraph 7 is that the applicant is a severely disabled person.

(2) For the purposes of sub-paragraph (1), an applicant is to be treated as being a severely disabled person if—

(a) in the case of a single applicant, or an applicant who is treated as having no partner in consequence of sub-paragraph (3)—

(i) the applicant is in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate [^{F9}, the daily living component of adult disability payment,] armed forces independence payment or the daily living component of personal independence payment, and

(ii) subject to sub-paragraph (4), the applicant has no non-dependants aged 18 or over normally residing with the applicant or with whom the applicant normally resides, and

(iii) no person is in receipt of a carer's allowance under section 70 of the 1992 Act⁽¹⁹⁾, or has an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations⁽²⁰⁾, in respect of caring for the applicant, or

(b) in the case of an applicant who has a partner—

(i) the applicant is in receipt of attendance allowance or the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate [^{F10}, the daily living component of adult disability payment,] armed forces independence payment or the daily living component of personal independence payment,

(ii) the applicant's partner is also in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate [^{F11}, the daily living component of adult disability payment,] armed forces independence payment or the daily living component of personal independence payment,

(iii) subject to sub-paragraph (4), the applicant has no non-dependants aged 18 or over normally residing with the applicant or with whom the applicant normally resides, and either a person is entitled to and in receipt of a carer's allowance, or has an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations, in respect of caring for only one of the couple or as the case may be, no person is entitled to and in receipt of a carer's allowance, or has an award of universal credit which includes that carer element, in respect of caring for either member of the couple.

(3) Where an applicant has a partner who does not satisfy the condition in sub-paragraph (2)(b)(ii), and that partner is blind or is treated as blind by virtue of paragraph 12(2), that partner is to be treated for the purposes of sub-paragraph (2)(b)(ii) as if the partner was not a partner of the applicant.

(4) For the purposes of sub-paragraph (2)(a)(ii) and (2)(b)(iii) no account is to be taken of—

(a) a person receiving attendance allowance, disability living allowance by virtue of the care component at the highest or middle rate prescribed in accordance with section 72(3) of

⁽¹⁹⁾ Section 70 was amended by S.I. 1994/2556, S.I. 2002/1457, S.I. 2011/2426, S.I. 2013/388, S.I. 2013/796 and S.I. 2015/1754.

⁽²⁰⁾ Regulation 29 was amended by S.I. 2015/1754 and S.I. 2017/204.

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

the 1992 Act, the care component of child disability payment at the highest or middle rate [^{F12}, the daily living component of adult disability payment,] armed forces independence payment or the daily living component of personal independence payment, or

(b) a person who is blind or is treated as blind by virtue of paragraph 12(2).

(5) For the purposes of sub-paragraph (2)(b) a person is to be treated—

(a) as being in receipt of attendance allowance, the care component of disability living allowance at the highest or middle rate prescribed in accordance with section 72(3) of the 1992 Act, the care component of child disability payment at the highest or middle rate [^{F13}, the daily living component of adult disability payment,] or the daily living component of personal independence payment if the person would, but for being a patient in hospital for a period exceeding 28 days, be in receipt of that allowance or payment,

(b) as being entitled to and in receipt of a carer's allowance or as having an award of universal credit which includes the carer premium if the person would, but for the person being cared for being a patient in hospital for a period exceeding 28 days, be entitled to and in receipt of a carer's allowance or would have an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations.

(6) For the purposes of sub-paragraph (2)(a)(iii) and (2)(b), no account is to be taken of an award of carer's allowance, or of universal credit which includes the carer premium, to the extent that payment of the award is back-dated for a period before the date on which the award is first paid.

(7) In sub-paragraph (2)(a)(iii) and (b), references to a person being in receipt of a carer's allowance or as having an award of universal credit which includes the carer premium include references to a person who would have been in receipt of that allowance or award but for the application of a restriction under section 6B or 7 of the Social Security Fraud Act 2001 (loss of benefit provisions)(21).

Textual Amendments

- F9** Words in sch. 1 para. 13(2)(a)(i) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(i)**
- F10** Words in sch. 1 para. 13(2)(b)(i) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(ii)**
- F11** Words in sch. 1 para. 13(2)(b)(ii) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(iii)**
- F12** Words in sch. 1 para. 13(4)(a) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(iv)**
- F13** Words in sch. 1 para. 13(5)(a) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(d)(v)**

Commencement Information

- I15** [Sch. 1 para. 13](#) in force at 1.4.2022, see [reg. 1](#)

(21) [2001 c.11](#). Section 6B was inserted by section 24 of the Welfare Reform Act 2009 ([c.24](#)) and amended by sections 113, 118 and 119, paragraph 58 of schedule 2, paragraph 16 of schedule 3, paragraph 1 of schedule 14 and paragraph 117 of schedule 24 of the Welfare Reform Act 2012 ([c.5](#)) ("the 2012 Act") and schedule 24 of the Sentencing Act 2020 ([c.17](#)). Section 7 was amended by paragraph 45 of schedule 2 of the State Pension Credit Act 2002 ([c.16](#)), section 49 and paragraph 23 of schedule 3 of the Welfare Reform Act 2007 ([c.5](#)), paragraph 2 of schedule 4 and paragraph 1 of schedule 7 of the Welfare Reform Act 2009 ([c.24](#)), section 118, 119, paragraph 59 of schedule 2 and paragraph 1 of schedule 14 of the 2012 Act and [S.I. 2011/2298](#).

Status: Point in time view as at 01/04/2022.

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Enhanced disability premium

14.—(1) With regard to enhanced disability premium and subject to sub-paragraph (3) the condition referred to in paragraph 7 is that—

- (a) the Secretary of State has decided that the applicant has, or is to be treated as having, limited capability for work-related activity,
- (b) the care component of disability living allowance is, or would, but for a suspension of benefit in accordance with Regulations made under section 113(2) of the 1992 Act or an abatement as a consequence of hospitalisation, be payable at the highest rate prescribed under section 72(3) of the 1992 Act in respect of—
 - (i) the applicant, or
 - (ii) the applicant’s partner,
 who has not attained pensionable age,

(c) the care component of child disability payment at the highest rate is payable, [^{F14}in respect of the applicant or a child or young person who is a member of the applicant’s family],

[^{F15}(ca) the daily living component of adult disability payment at the enhanced rate is payable or would be payable were it not for regulation 28(2) (effect of admission to hospital on ongoing entitlement to Adult Disability Payment), of the Disability Assistance for Working Age People (Scotland) Regulations 2022, in respect of the applicant or a member of the applicant’s family who has not attained the qualifying age for state pension credit,]

(d) armed forces independence payment is payable in respect of the applicant or the applicant’s partner who has not attained pensionable age, or

(e) the daily living component of personal independence payment at the enhanced rate is, or would, but for a suspension of benefit in accordance with Regulations made under section 86(1) of the 2012 Act or an abatement as a consequence of hospitalisation, be payable in respect of the applicant or the applicant’s partner who has not attained pensionable age.

(2) The condition is not satisfied if the person to whom sub-paragraph (1) refers is—

- (a) an applicant who—
 - (i) is not a member of a couple, and
 - (ii) is a patient and has been for a period of more than 52 weeks, or
- (b) a member of a couple where each member is a patient and has been for a period of more than 52 weeks.

(3) For the purposes of this paragraph—

- ^{F16}(a)
- (b) “patient” means a person (other than a person who is serving a sentence of imprisonment or detention in a youth custody institution) who is regarded as receiving free in-patient treatment within the meaning of regulation 2(4) and (5) of the Social Security (Hospital In-Patients) Regulations 2005(22), and
- (c) “limited capability for work-related activity”—
 - (i) in the case of an applicant who has an award of universal credit, has the meaning given to “limited capability for work and work-related activity” in regulation 40 of the 2013 Regulations,
 - (ii) in all other cases, has the meaning given to it in section 2(5) of the 2007 Act.

(22) S.I. 2005/3360.

Status: Point in time view as at 01/04/2022.

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Textual Amendments

- F14** Words in sch. 1 para. 14(1)(c) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(e)(i)(aa)**
- F15** Sch. 1 para. 14(1)(ca) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(e)(i)(bb)**
- F16** Sch. 1 para. 14(3)(a) omitted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **18(e)(ii)**

Commencement Information

- I16** [Sch. 1 para. 14](#) in force at 1.4.2022, see [reg. 1](#)

Persons in receipt of concessionary payments

15. For the purpose of determining whether a premium is applicable to a person under paragraphs 12 to 14, any concessionary payment made to compensate that person for the non-payment of any benefit mentioned in those paragraphs is to be treated as if it were a payment of that benefit.

Commencement Information

- I17** [Sch. 1 para. 15](#) in force at 1.4.2022, see [reg. 1](#)

Persons in receipt of benefit for another

16. For the purposes of this Part of this schedule, a person is to be regarded as being in receipt of any benefit only if it is paid in respect of the person and is to be regarded as being in receipt of the benefit only for any period in respect of which that benefit is paid.

Commencement Information

- I18** [Sch. 1 para. 16](#) in force at 1.4.2022, see [reg. 1](#)

PART 5

Amounts of disability and carer premiums

17. The premiums referred to in regulation 35(e) and Parts 2 to 4 of this schedule are set out in the following table.

<i>Premium</i>	<i>Amount</i>
Disabled child premium, in respect of each child or young person who is a member of the family of an applicant in respect of whom the conditions specified in paragraph 3 or 4 are satisfied.	[^{F17} £68.04]
Carer premium, where the conditions specified in paragraph 5 are satisfied	[^{F18} £38.85]
Disability premium—	

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<i>Premium</i>	<i>Amount</i>
(a) where the applicant satisfies the condition in paragraph 11(a),	[^{F19} £36.20]
(b) where the applicant satisfies the condition in paragraph 11(b).	[^{F20} £51.60]
Severe disability premium—	
(a) where the applicant satisfies the condition in paragraph 13(2)(a),	[^{F21} £69.40]
(b) where the applicant satisfies the condition in paragraph 13(2)(b)—	
(i) in a case where there is someone in receipt of a carer’s allowance, or who has an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations, or if the applicant or the applicant’s partner satisfies that condition only by virtue of paragraph 13(5),	[^{F21} £69.40]
(ii) in a case where there is no-one in receipt of a carer’s allowance or an award of universal credit which includes the carer element described in regulation 29 of the 2013 Regulations.	[^{F22} £138.80]
Enhanced disability premium.	
	(a) [^{F23} £27.44] in respect of each child or young person who is a member of the family of an applicant in respect of whom the conditions specified in paragraphs 3, 4 or 14 are satisfied,
	(b) [^{F24} £17.75] in respect of each person who is neither—
	(i) a child or young person, nor
	(ii) a member of a couple,
	in respect of whom the conditions specified in paragraph 14 are satisfied,
	(c) [^{F25} £25.35] where the applicant is a member of a couple and the conditions specified in paragraph 14 are

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<i>Premium</i>	<i>Amount</i>
	satisfied in respect of a member of that couple.

Textual Amendments

- F17** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(i)**
- F18** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(ii)**
- F19** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(iii)(aa)**
- F20** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(iii)(bb)**
- F21** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(iv)(aa)**
- F22** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(iv)(bb)**
- F23** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(v)(aa)**
- F24** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(v)(bb)**
- F25** Sum in sch. 1 para. 17 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(c)(v)(cc)**

Commencement Information

- I19** [Sch. 1 para. 17](#) in force at 1.4.2022, see [reg. 1](#)

PART 6

Work-related activity and support components

Work-related activity and support components

18.—(1) Subject to paragraph 20 the applicant is entitled to one, but not both, of the components in paragraph 21 or 22 if—

- (a) the applicant or the applicant's partner has made a claim for employment and support allowance,
- (b) the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work or limited capability for work-related activity, and
- (c) either—
 - (i) the assessment phase as defined in section 24(2) of the 2007 Act has ended, or
 - (ii) regulation 7 of the Employment and Support Allowance Regulations (circumstances where the condition that the assessment phase has ended before entitlement to the

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support component or the work related activity component arises does not apply)(23) applies.

(2) In this Part—

(a) “limited capability for work”—

(i) in the case of an applicant who has an award of universal credit, has the meaning given to it in regulation 39 of the 2013 Regulations,

(ii) in all other cases, has the meaning given to it in section 1(4) of the 2007 Act,

(b) “limited capability for work-related activity”—

(i) in the case of an applicant who has an award of universal credit, has the meaning given to “limited capability for work and work-related activity” in regulation 40 of the 2013 Regulations,

(ii) in all other cases, has the meaning given to it in section 2(5) of the 2007 Act.

Commencement Information

I20 Sch. 1 para. 18 in force at 1.4.2022, see **reg. 1**

19.—(1) Subject to paragraph 20, the applicant is entitled to one, but not both, of the components in paragraphs 21 and 22 if the applicant or the applicant’s partner is entitled to a converted employment and support allowance or would be entitled but for the application of section 1A of the 2007 Act (duration of contributory allowance)(24).

(2) In this paragraph, a “converted employment and support allowance” means an employment and support allowance which is not income-related and to which a person is entitled as a result of a conversion decision within the meaning of the Employment and Support Allowance (Existing Awards) Regulations.

Commencement Information

I21 Sch. 1 para. 19 in force at 1.4.2022, see **reg. 1**

20.—(1) The applicant has no entitlement under paragraph 21 or 22 if the applicant is entitled to the disability premium under paragraphs 11 and 12.

(2) Where the applicant and the applicant’s partner each satisfies paragraph 21 or 22, the component to be included in the applicant’s applicable amount is that which relates to the applicant.

Commencement Information

I22 Sch. 1 para. 20 in force at 1.4.2022, see **reg. 1**

Commencement Information

I20 Sch. 1 para. 18 in force at 1.4.2022, see **reg. 1**

I21 Sch. 1 para. 19 in force at 1.4.2022, see **reg. 1**

(23) Regulation 7 was amended by S.I. 2008/3051, S.I. 2010/840, S.I. 2012/874, S.I. 2012/913, S.I. 2012/919, S.I. 2017/204 and S.I. 2017/581.

(24) Section 1A was inserted by section 51 of the 2012 Act and amended by paragraph 26 of schedule 3 and paragraph 1 of schedule 14 of that Act.

Status: Point in time view as at 01/04/2022.

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I22 Sch. 1 para. 20 in force at 1.4.2022, see [reg. 1](#)

Work-related activity component

21. The applicant is entitled to the work-related activity component if the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work.

Commencement Information

I23 Sch. 1 para. 21 in force at 1.4.2022, see [reg. 1](#)

Support component

22. The applicant is entitled to the support component if the Secretary of State has decided that the applicant or the applicant's partner has, or is to be treated as having, limited capability for work-related activity.

Commencement Information

I24 Sch. 1 para. 22 in force at 1.4.2022, see [reg. 1](#)

Amount of work-related activity component

23. The amount of the work-related activity component is [^{F26}£30.60].

Textual Amendments

F26 Sum in sch. 1 para. 23 substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(d)**

Commencement Information

I25 Sch. 1 para. 23 in force at 1.4.2022, see [reg. 1](#)

Amount of support component

24. The amount of the support component is [^{F27}£40.60].

Textual Amendments

F27 Sum in sch. 1 para. 24 substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **25(e)**

Commencement Information

I26 Sch. 1 para. 24 in force at 1.4.2022, see [reg. 1](#)

Status: Point in time view as at 01/04/2022.

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SCHEDULE 2

Regulation 91

Amount of second adult rebate

1. Subject to paragraphs 2 and 3, the second adult rebate in respect of a day for the purpose of regulation 91 is to be determined in accordance with the following table.

(1)	(2)
<i>Second adult</i>	<i>Second adult rebate</i>
(a) Where the second adult or all second adults are in receipt of a qualifying income-related benefit or state pension credit,	25 per cent of the council tax due in respect of that day,
(b) where the gross income of the second adult or, where there is more than one second adult, their aggregate gross income disregarding any income of persons on a qualifying income-related benefit [^{F28} , universal credit with no earned income,] or state pension credit—	
(i) is less than [^{F29} £224.00] per week,	15 per cent of the council tax due in respect of that day,
(ii) is not less than [^{F30} £224.00] per week but is less than [^{F31} £292.00] per week,	7.5 per cent of the council tax due in respect of that day,
(c) where the second adult or all second adults are in receipt of universal credit and have no earned income	25 per cent of the council tax due in respect of that day,
(d) [^{F32} where the dwelling would be wholly occupied by a person to whom regulation 20(2) (students) applies but for the presence of one or more second adults who are in receipt of—	100 per cent of the council tax due in respect of that day.
(i) a qualifying income-related benefit or state pension credit, or	
(ii) universal credit and have no earned income.]	

Textual Amendments

- F28** Words in sch. 2 para. 1 Table inserted (31.3.2022) by virtue of [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **19(a)(i)**
- F29** Sum in sch. 2 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **26(a)**
- F30** Sum in sch. 2 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **26(b)(i)**
- F31** Sum in sch. 2 para. 1 table substituted (1.4.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(3), **26(b)(ii)**

Status: Point in time view as at 01/04/2022.

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F32 Words in sch. 2 para. 1 table substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **19(a)(ii)**

Commencement Information

I27 [Sch. 2 para. 1](#) in force at 1.4.2022, see [reg. 1](#)

2. In determining a second adult's gross income for the purposes of this schedule, there must be disregarded from that income—

- (a) any attendance allowance, disability living allowance, child disability payment [^{F33}, adult disability payment,] armed forces independence payment or personal independence payment, and
- (b) any payment which, had the second adult's income fallen to be calculated under Part 6 (assessment of household income and capital), would have been disregarded under regulation 75 (special schemes for compensation etc.).

Textual Amendments

F33 Words in sch. 2 para. 2(a) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **19(b)**

Commencement Information

I28 [Sch. 2 para. 2](#) in force at 1.4.2022, see [reg. 1](#)

3. Where there are two or more second adults residing with the applicant and any of those second adults falls to be disregarded for the purposes of discount in accordance with schedule 1 of the Act(**25**), that second adult's income is to be disregarded in determining the amount of any second adult rebate, unless that second adult is a member of a couple and the other partner does not fall to be disregarded for the purposes of discount.

Commencement Information

I29 [Sch. 2 para. 3](#) in force at 1.4.2022, see [reg. 1](#)

4. In this schedule—

“council tax due in respect of that day” means the council tax payable under section 78 of the Act(**26**) less—

- (a) any reductions in liability for council tax under Regulations made under section 80 of the Act or under a scheme established under section 80A of the Act(**27**), other than a reduction under these Regulations, and
- (b) in a case to which item (d) in column (1) of the table above applies, the amount of any discount which may be appropriate to the dwelling under the Act,

(25) Schedule 1 was amended by paragraph 152 of schedule 9 of the Powers of Criminal Courts (Sentencing) Act 2000 (c.6), paragraph 18 of schedule 3 of the Regulation of Care (Scotland) Act 2001 (asp 8), paragraph 152 of schedule 1 of the National Health Service (Consequential Provisions) Act 2006 (c.43), paragraph 123 of schedule 16 and schedule 17 of the Armed Forces Act 2006 (c.52), section 156 of Local Government and Elections (Wales) Act 2021 (2021 asc 1), S.S.I. 2005/465, S.I. 2010/813, S.I. 2015/914, S.I. 2016/413 and S.I. 2018/195.

(26) Section 78 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39).

(27) Section 80 was amended by paragraph 176 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39) and S.I. 2013/388. Section 80A was inserted by section 65 of the Climate Change (Scotland) Act 2009 (asp 12).

Status: Point in time view as at 01/04/2022.

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“persons to whom regulation 20(2) (students) applies” includes any person to whom that regulation would apply if that person, and any partner of that person, was below pensionable age, and

“second adult” means any person or persons residing with the applicant to whom regulation 13(7) (conditions of entitlement to council tax reduction) applies.

Commencement Information

I30 Sch. 2 para. 4 in force at 1.4.2022, see [reg. 1](#)

SCHEDULE 3

Regulations 49(6)(d) and 50(3)(i)

Sums to be disregarded in the calculation of earnings

1. In the case of an applicant who has been engaged in remunerative work as an employed earner and whose earnings are calculated under regulation 50 (applicants with no award of universal credit)

(a) where—

- (i) the employment has been terminated because of retirement, and
- (ii) on retirement the applicant is entitled to a retirement pension under the 1992 Act, or is not entitled solely because of the applicant’s failure to satisfy the contribution conditions,

any earnings paid or due to be paid in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated,

(b) where—

- (i) the employment has been terminated because of retirement, and
- (ii) on retirement the applicant is entitled to a state pension under Part 1 of the Pensions Act 2014, or is not so entitled solely because the applicant does not have the minimum number of qualifying years,

any earnings paid or due to be paid in respect of that employment, but only for a period commencing on the day immediately after the date on which the employment was terminated,

(c) where before the first day of entitlement to council tax reduction the employment has been terminated otherwise than because of retirement, any earnings paid or due to be paid in respect of that employment except—

- (i) any payment by way of retainer,
- (ii) any payment of the nature described in section 28, 64 or 68 of the Employment Rights Act 1996 (guarantee payments, suspension from work on medical or maternity grounds)(**28**), and
- (iii) any—

(28) 1996 c.18. Section 64 was amended by S.I. 2017/1075.

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

- (aa) award of compensation made under section 112(4) or 117(3)(a) of the Employment Rights Act 1996 (remedies and compensation for unfair dismissal)(**29**),
- (bb) award, sum or payment referred to in section 112 of the 1992 Act (certain sums to be earning for social security purposes)(**30**), or
- (cc) section 34 or 70 of the Employment Rights Act 1996 (guarantee payments and suspension from work: complaints to employment tribunals)(**31**), including any payment made following the settlement of a complaint to an employment tribunal or court proceedings,
- (d) where before the first day of entitlement to council tax reduction the employment has not been terminated but the applicant is not engaged in remunerative work, any earnings paid or due to be paid in respect of that employment except any payment or remuneration of the nature described in paragraph 1(c)(i), (ii), (iii)(bb) or (iii)(cc) of this schedule or regulation 50(2)(j) (disregard of specified statutory payments).

Commencement Information

I31 Sch. 3 para. 1 in force at 1.4.2022, see [reg. 1](#)

2. In the case of an applicant who, before the first day of entitlement to council tax reduction—
- (a) has been engaged in employment in which the person is engaged on average for less than 16 hours a week as an employed earner,
 - (b) has ceased to be engaged in that employment, whether or not that employment has been terminated, and
 - (c) whose earnings are calculated under regulation 50 (applicants with no award of universal credit),

any employed earnings paid or due to be paid in respect of that employment except—

- (i) where that employment has been terminated, any payment of the nature described in ^{F34}paragraph 1(c)(i), (ii) or (iii)(cc)], or
- (ii) where that employment has not been terminated, any payment or remuneration of the nature described in paragraph 1(c)(i), (ii) or (iii)(cc), regulation 50(2)(j), or any remuneration paid by or on behalf of an employer to an applicant who for the time being is on maternity leave, paternity leave, shared parental leave, parental bereavement leave or adoption leave or is absent from work because the applicant is ill.

Textual Amendments

F34 Words in sch. 3 para. 2(c)(i) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(a)**

(29) Section 112(4) was amended by paragraph 1 of schedule 9 of the Employment Relations Act 1999 (c.26) and paragraph 36 of schedule 7 of the Employment Act 2002 (c.22). Section 117(3)(a) was amended by paragraph 37 of schedule 7 of the Employment Act 2002.

(30) Section 112 was amended by paragraph 21 of schedule 3 of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) and paragraph 51 of schedule 1 of the Employment Rights Act 1996.

(31) Sections 34 and 70 were amended by section 1 of the Employment Rights (Dispute Resolution) Act 1998 (c.8), paragraph 18 and 29 of schedule 2 of the Enterprise and Regulatory Reform Act 2013 (c.24), S.I. 2011/1133 and S.I. 2019/469.

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

Commencement Information

I32 Sch. 3 para. 2 in force at 1.4.2022, see [reg. 1](#)

3. In the case of an applicant who has been engaged as a self-employed earner in either part-time employment in which the person is engaged on average for less than 16 hours a week or in remunerative work, any earnings derived from that work from the date it ceases, except earnings to which regulation 51(7) or (8) (self-employed earnings) applies.

Commencement Information

I33 Sch. 3 para. 3 in force at 1.4.2022, see [reg. 1](#)

4.—(1) In a case to which this paragraph applies and paragraph 5 does not apply, £20, but notwithstanding regulation 36 (calculation of income and capital of members of an applicant’s family) if this paragraph applies to an applicant it does not apply to the applicant’s partner except where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £20.

(2) This paragraph applies where—

(a) the applicant’s applicable amount includes an amount by way of disability premium, severe disability premium, work-related activity component or support component under schedule 1 (applicable amounts), and

[^{F35}(b) where the applicant’s applicable amount includes an amount by way of disability premium, either the applicant or the applicant’s partner has not reached the qualifying age for state pension credit and at least one of them is engaged in employment.]

[^{F36}(2A) This paragraph also applies where the applicant is not a member of a couple and the applicant’s applicable amount includes an amount by way of disability premium, severe disability premium, work-related activity component or support component under schedule 1.]

(3) This paragraph also applies where—

(a) the applicant has an award of universal credit which includes the LCWRA element [^{F37}or the LCW element], and

(b) [^{F38}either the applicant or the applicant’s partner has not attained the qualifying age for state pension credit] and at least one of them is engaged in employment.

[^{F39}(4) In this paragraph—

(a) “LCWRA element” has the meaning given to it in regulation 27 of the 2013 Regulations,” and

(b) “LCW element” has the meaning given to it in regulation 39 of the 2013 Regulations.]

Textual Amendments

F35 Sch. 3 para. 4(2)(b) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(b)(i)**

F36 Sch. 3 para. 4(2A) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(b)(ii)**

F37 Words in sch. 3 para. 4(3)(a) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(b)(iii)(aa)**

F38 Words in sch. 3 para. 4(3)(b) substituted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **20(b)(iii)(bb)**

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

F39 Sch. 3 para. 4(4) substituted (31.3.2022) by The Council Tax Reduction (Scotland) Amendment Regulations 2022 (S.S.I. 2022/52), regs. 1(2), **20(b)(iv)**

Commencement Information

I34 Sch. 3 para. 4 in force at 1.4.2022, see **reg. 1**

5. In a case where the applicant is a lone parent, £25.

Commencement Information

I35 Sch. 3 para. 5 in force at 1.4.2022, see **reg. 1**

6.—(1) In a case to which neither paragraph 4 nor paragraph 5 applies to the applicant and, subject to sub-paragraph (2), where the applicant's applicable amount includes an amount by way of the carer premium under schedule 1 (applicable amounts)—

- (a) £20 of the earnings of the person who does not have an award of universal credit and is, or at any time in the preceding 8 weeks was, in receipt of carer's allowance or treated in accordance with paragraph 5(5) or (6) of that schedule as being in receipt of carer's allowance, or
- (b) £20 of the earnings of the person who has an award of universal credit and that award includes the carer element described in regulation 29 of the 2013 Regulations.

(2) Where the carer premium is awarded in respect of the applicant and the applicant's partner, their earnings are for the purposes of this paragraph to be aggregated, but the amount to be disregarded in accordance with sub-paragraph (1) must not exceed £20.

Commencement Information

I36 Sch. 3 para. 6 in force at 1.4.2022, see **reg. 1**

7. Where the carer premium is awarded in respect of an applicant who is a member of a couple and whose earnings are less than £20, but is not awarded in respect of the other member of the couple, and that other member is engaged in an employment—

- (a) specified in paragraph 9(1), so much of the other member's earnings as would not when aggregated with the amount disregarded under paragraph 6 exceed £20,
- (b) other than one specified in paragraph 9(1), so much of the other member's earnings from such other employment up to £10 as would not when aggregated with the amount disregarded under paragraph 6 exceed £20.

Commencement Information

I37 Sch. 3 para. 7 in force at 1.4.2022, see **reg. 1**

8. In a case where paragraphs 4, 6, 7 and 9 do not apply to the applicant and the applicant is one of a couple and a member of that couple is in employment, £10, 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 where, and to the extent that, the earnings of the applicant which are to be disregarded under this paragraph are less than £10.

Status: Point in time view as at 01/04/2022.

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Commencement Information

I38 Sch. 3 para. 8 in force at 1.4.2022, see [reg. 1](#)

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⁽³²⁾,
- (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⁽³³⁾ or a scheme to which section 4 of that Act⁽³⁴⁾ 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⁽³⁵⁾,

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

I39 Sch. 3 para. 9 in force at 1.4.2022, see [reg. 1](#)

10. Where the applicant is a person whose earnings are calculated under regulation 50 (applicants with no award of universal credit), and the applicant is engaged in one or more employments specified in paragraph 9(1), but the applicant's earnings derived from such employments are less than £20 in any week and the applicant is also engaged in any other employment so much of the applicant's earnings from that other employment, up to £5 if the applicant is a single applicant, or up to £10 if the applicant has a partner, as would not in aggregate with the amount of the applicant's earnings disregarded under paragraph 9 exceed £20.

Commencement Information

I40 Sch. 3 para. 10 in force at 1.4.2022, see [reg. 1](#)

⁽³²⁾ 2005 asp 5. Section 1A was added by the Police and Fire Reform (Scotland) Act 2012 (asp 8), section 101.

⁽³³⁾ 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).

⁽³⁴⁾ 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.

⁽³⁵⁾ S.I. 2001/1004.

Status: Point in time view as at 01/04/2022.

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11. In a case to which none of paragraphs 4 to 10 applies, and the applicant is a single applicant, £5.

Commencement Information

I41 Sch. 3 para. 11 in force at 1.4.2022, see [reg. 1](#)

12.—(1) Where—

- (a) the applicant (or if the applicant is a member of a couple, at least one member of that couple) is a person to whom sub-paragraph (5) applies, and
- (b) the relevant authority is satisfied that that person is undertaking exempt work,

the amount specified in sub-paragraph (7) (“the specified amount”).

(2) Where this paragraph applies, paragraphs 4 to 11 do not apply, but in any case where the applicant is a lone parent and the specified amount would be less than the amount specified in paragraph 5, paragraph 5 applies instead of this paragraph.

(3) Notwithstanding regulation 36 (calculation of income and capital of members of applicant’s family), if sub-paragraph (1) applies to one member of a couple (“A”) it does not apply to the other member of that couple (“B”) except to the extent provided for in sub-paragraph (4).

(4) Where A’s earnings are less than the specified amount, there must also be disregarded so much of B’s earnings as would not when aggregated with A’s earnings exceed the specified amount, but the amount of B’s earnings which may be disregarded under this sub-paragraph is limited to a maximum of £20 unless the relevant authority is satisfied that B is also undertaking exempt work.

(5) This sub-paragraph applies to a person who is—

- (a) in receipt of a contributory employment and support allowance,
- (b) in receipt of incapacity benefit under sections 30A, 40 or 41 of the 1992 Act⁽³⁶⁾,
- (c) in receipt of severe disablement allowance, or
- (d) being credited with earnings on the grounds of incapacity for work or limited capability for work under regulation 8B of the Social Security (Credits) Regulations 1975⁽³⁷⁾.

(6) In this paragraph “exempt work” means work of the kind described in—

- (a) regulation 45(2), (3) or (4) of the Employment and Support Allowance Regulations⁽³⁸⁾, or (as the case may be),
- (b) regulation 17(2), (3) or (4) of the Social Security (Incapacity for Work) (General) Regulations 1995⁽³⁹⁾,

and, in determining for the purposes of this paragraph whether an applicant or a member of a couple is undertaking any type of exempt work, it is immaterial whether that person or their partner is also undertaking other work.

(7) The specified amount is the amount of money from time to time mentioned in any provision referred to in sub-paragraph (6) by virtue of which the work referred to in sub-paragraph (1) is exempt

⁽³⁶⁾ Section 30A was inserted by section 1 of the Social Security (Incapacity for Work) Act 1994 (c.18) (“the 1994 Act”) and amended by section 64 of the Welfare Reform and Pensions Act 1999 (c.30) and paragraph 14 of schedule 24 of the Civil Partnership Act 2004 (c.33). Section 40 was substituted by paragraph 8 of schedule 1 of the 1994 Act. Section 41 was substituted by paragraph 9 of schedule 1 of the 1994 Act and amended by paragraph 21 of schedule 4 of the Pensions Act 1995 (c.26).

⁽³⁷⁾ S.I. 1975/556. Regulation 8B was added by S.I. 1996/2367 and amended by S.I. 2000/3120, S.I. 2003/521, S.I. 2008/1554, S.I. 2010/385, S.I. 2012/913 and S.I. 2013/630.

⁽³⁸⁾ Regulation 45(3) and (4) was amended by S.I. 2010/840, S.I. 2011/674 and S.I. 2017/205.

⁽³⁹⁾ S.I. 1995/311. Regulation 17 was substituted by S.I. 2006/757. Regulation 17(3) was amended by S.I. 2010/840 and S.I. 2011/674. Regulation 17(4) was amended by S.I. 2010/840, S.I. 2011/674 and S.I. 2017/205.

Status: Point in time view as at 01/04/2022.

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(or, where more than one of those provisions is relevant and those provisions mention different amounts of money, the highest of those amounts).

Commencement Information

I42 Sch. 3 para. 12 in force at 1.4.2022, see [reg. 1](#)

13. Any earnings derived from employment which are payable in a country outside the United Kingdom for such period during which there is a prohibition against the transfer to the United Kingdom of those earnings.

Commencement Information

I43 Sch. 3 para. 13 in force at 1.4.2022, see [reg. 1](#)

14. Where a payment of earnings is made in a currency other than sterling, any banking charge or commission payable in converting that payment into sterling.

Commencement Information

I44 Sch. 3 para. 14 in force at 1.4.2022, see [reg. 1](#)

15.—(1) In a case where the applicant's earnings are calculated under regulation 50 (employed earnings (applicants with no award of universal credit)) and the applicant is a person who satisfies at least one of the conditions set out in sub-paragraph (2), and the employed earnings prior to any disregards being applied under this schedule equal or exceed the total of the amounts set out in sub-paragraph (3), the amount of the applicant's earnings to be disregarded under paragraphs 4 to 12 is to be increased by £17.10.

(2) The conditions are that—

- (a) the applicant, or if the applicant is a member of a couple, either the applicant or the other member of that couple, is a person to whom regulation 20(1)(c) of the Working Tax Credit Regulations applies, or
- (b) the applicant—
 - (i) is, or if the applicant is a member of a couple, at least one member of that couple is, aged at least 25 and is engaged in remunerative work, but in this case only where that work is engaged in for on average not less than 30 hours per week,
 - (ii) is a member of a couple and—
 - (aa) at least one member of that couple, is engaged in remunerative work, and
 - (bb) the applicant's applicable amount includes a child premium under paragraph 2 of schedule 1,
 - (iii) is a lone parent who is engaged in remunerative work, or
 - (iv) is, or if the applicant is a member of a couple, at least one member of that couple is, engaged in remunerative work and—
 - (aa) the applicant's applicable amount includes a disability premium under paragraph 11 of schedule 1, the work-related activity component under paragraph 21 of that schedule or the support component under paragraph 22 of that schedule, and

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(bb) where the applicant is a member of a couple, at least one member of that couple satisfies the qualifying conditions for the disability premium or either of the components referred to in sub-head (aa) and is engaged in remunerative work.

(3) The following are the amounts referred to in sub-paragraph (1)—

- (a) the amount calculated as disregardable from the applicant's earnings under paragraphs 4 to 12,
- (b) the amount of relevant childcare charges deducted under regulation 38(2)(c) (calculation of income on a weekly basis), and
- (c) £17.10.

(4) The provisions of regulation 10 (remunerative work) apply in determining whether or not a person works for on average not less than 30 hours per week for the purposes of sub-paragraph (2)(b) (i), but as if the reference to 16 hours in paragraph (1) of that regulation were a reference to 30 hours.

Commencement Information

I45 Sch. 3 para. 15 in force at 1.4.2022, see [reg. 1](#)

16. Where the applicant is a qualifying income-related benefit claimant, the applicant's earnings.

Commencement Information

I46 Sch. 3 para. 16 in force at 1.4.2022, see [reg. 1](#)

17. Any earnings of a child or young person.

Commencement Information

I47 Sch. 3 para. 17 in force at 1.4.2022, see [reg. 1](#)

SCHEDULE 4

Regulation 69(1)

Capital to be disregarded

PART 1

Premises

1. The dwelling together with any garage, garden and outbuildings, normally occupied by the applicant as the applicant's home including any premises not so occupied which it is impracticable or unreasonable to sell separately, in particular, any croft land on which the dwelling is situated, but, notwithstanding regulation 36 (calculation of income and capital of members of applicant's family), only one dwelling is to be disregarded under this paragraph.

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

Commencement Information

I48 Sch. 4 para. 1 in force at 1.4.2022, see [reg. 1](#)

2. Premises occupied by a close relative of a person as their home where that close relative has limited capability for work or has reached pensionable age.

Commencement Information

I49 Sch. 4 para. 2 in force at 1.4.2022, see [reg. 1](#)

3. Premises occupied by a person's former partner as their home where the person and their former partner are not estranged, but living apart by force of circumstances, for example where the person is in residential care.

Commencement Information

I50 Sch. 4 para. 3 in force at 1.4.2022, see [reg. 1](#)

4.—(1) Premises that a person intends to occupy as their home where—

- (a) the person has acquired the premises within the past 6 months but not yet taken up occupation,
- (b) the person is taking steps to obtain possession and has commenced those steps within the past 6 months, or
- (c) the person is carrying out essential repairs or alterations required to render the premises fit for occupation and these have been commenced within the past 6 months.

(2) A person is to be taken to have commenced steps to obtain possession of premises on the date that legal advice is first sought or proceedings are commenced, whichever is earlier.

Commencement Information

I51 Sch. 4 para. 4 in force at 1.4.2022, see [reg. 1](#)

5. Premises that a person has ceased to occupy as their home following an estrangement from their former partner where—

- (a) the person has ceased to occupy the premises within the past 6 months, or
- (b) the person's former partner is a lone parent and occupies the premises as their home.

Commencement Information

I52 Sch. 4 para. 5 in force at 1.4.2022, see [reg. 1](#)

6. Premises that a person is taking reasonable steps to dispose of where those steps have been commenced within the past 6 months.

Status: Point in time view as at 01/04/2022.

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Commencement Information

I53 Sch. 4 para. 6 in force at 1.4.2022, see [reg. 1](#)

7. Any future interest in property of any kind, other than land or premises in respect of which the applicant has granted a subsisting lease or tenancy, including sub-leases or sub-tenancies

Commencement Information

I54 Sch. 4 para. 7 in force at 1.4.2022, see [reg. 1](#)

[^{F40}7A.—(1) Any payment of a sports award for a period of 26 weeks beginning with the date of receipt of that payment, except to the extent that it has been made in respect of living expenses.

(2) In this paragraph—

- (a) “living expenses” has the meaning given to it in regulation 57(2)(b) (meaning of “unearned income”), and
- (b) “sports award” means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc. Act 1993 out of sums allocated to it for distribution under that section.]

Textual Amendments

F40 Sch. 4 para. 7A inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **21**

Commencement Information

I55 Sch. 4 para. 7A in force at 1.4.2022, see [reg. 1](#)

PART 2

Business assets

8. Assets which are used wholly or mainly for the purposes of a trade, profession or vocation which the person is carrying on.

Commencement Information

I56 Sch. 4 para. 8 in force at 1.4.2022, see [reg. 1](#)

9. Assets which were used wholly or mainly for a trade, profession or vocation that the person has ceased to carry on within the past 6 months if—

- (a) the person is taking reasonable steps to dispose of those assets, or
- (b) the person ceased to be engaged in carrying on the trade, profession or vocation because of incapacity and can reasonably expect to be reengaged on recovery.

Status: Point in time view as at 01/04/2022.

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Commencement Information

I57 Sch. 4 para. 9 in force at 1.4.2022, see [reg. 1](#)

PART 3

Value of contracts and rights etc.

10. The value of any policy of life insurance.

Commencement Information

I58 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⁽⁴⁰⁾.

(2) In this paragraph, “occupational pension scheme” and “personal pension scheme” have the meanings given in section 1 of the Pension Schemes Act 1993⁽⁴¹⁾.

Commencement Information

I59 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

I60 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

I61 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

I62 Sch. 4 para. 14 in force at 1.4.2022, see [reg. 1](#)

⁽⁴⁰⁾ 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).

⁽⁴¹⁾ 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.

Status: Point in time view as at 01/04/2022.

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PART 4

Amounts for special purposes

15. An amount deposited with a housing association as a condition of the person occupying premises as their home.

.....
Commencement Information

I63 Sch. 4 para. 15 in force at 1.4.2022, see [reg. 1](#)

16. An amount received within the past 26 weeks which is to be used for the purchase of premises that the person intends to occupy as their home where that amount—

- (a) is attributable to the proceeds of the sale of premises formerly occupied by the person as their home,
- (b) has been deposited with a housing association as mentioned in paragraph 15, or
- (c) is a grant made to the person for the sole purpose of the purchase of a home.

.....
Commencement Information

I64 Sch. 4 para. 16 in force at 1.4.2022, see [reg. 1](#)

17. An amount received under an insurance policy within the past 26 weeks in connection with the loss or damage to the premises occupied by the person as their home or to their personal possessions.

.....
Commencement Information

I65 Sch. 4 para. 17 in force at 1.4.2022, see [reg. 1](#)

18. An amount received within the past 26 weeks that is to be used for making essential repairs or alterations to premises occupied or intended to be occupied as the person's home where that amount has been acquired by the person (whether by grant or loan or otherwise) on condition that it is used for that purpose.

.....
Commencement Information

I66 Sch. 4 para. 18 in force at 1.4.2022, see [reg. 1](#)

PART 5

Payments

19. A payment made within the past 52 weeks under Part 8 of the 1992 Act (the social fund).

.....
Commencement Information

I67 Sch. 4 para. 19 in force at 1.4.2022, see [reg. 1](#)

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

- 20.—**(1) A payment made within the past 52 weeks by or on behalf of a local authority—
- (a) under section 17, 23B, 23C or 24A of the Children Act 1989⁽⁴²⁾, section 12 of the Social Work (Scotland) Act 1968⁽⁴³⁾, section 22, 26A, 29 or 30 of the Children (Scotland) Act 1995⁽⁴⁴⁾ or section 37, 38, 109, 110, 114 or 115 of the Social Services and Well-being (Wales) Act 2014⁽⁴⁵⁾, or
 - (b) under any other enactment in order to meet a person’s welfare needs related to old age or disability, other than living expenses.
- (2) In sub-paragraph (1) “living expenses” has the meaning in regulation 57(2)(b).

Commencement Information

I68 Sch. 4 para. 20 in force at 1.4.2022, see reg. 1

- 21.—**(1) A payment received within the past 52 weeks by way of arrears of, or compensation for late payment of—
- (a) universal credit,
 - (b) a benefit abolished by section 33 of the 2012 Act,
 - (c) a social security benefit which is not included as unearned income under regulation 57(1)(a) or 57(1)(b).
- (2) In sub-paragraph (1)(c) a “social security benefit” means a benefit under any enactment relating to social security in any part of the United Kingdom.
- (3) In a case where the total of any arrears and, if appropriate, any concessionary payment referred to in sub-paragraph (1), relating to one social security benefit, amounts to £5,000 or more (“the relevant sum”) and is—
- (a) paid in order to rectify, or compensate for—
 - (i) an official error as defined in regulation 1(3) of the Social Security and Child Support (Decisions and Appeals) Regulations 1999⁽⁴⁶⁾,
 - (ii) an error on a point of law made by an officer, person or body described in sub-paragraph (a) or (b) of the definition of “official error” in regulation 1(3) of those Regulations, or
 - (iii) any error made by a member of the Scottish Administration involved in the administration of social security benefits to which no person outside the Scottish Government or the Department for Work and Pensions materially contributed, and is
 - (b) received by the applicant in full on or after 14th October 2001,

⁽⁴²⁾ 1989 c.41. Section 17 was amended by paragraph 108 of schedule 2 of the Social Security (Consequential Provisions) Act 1992 (c.6), section 11(6) of the Adoption and Children Act 2002 (c.38), paragraph 6 of schedule 3 of the 2007 Act, paragraph 1 of schedule 1 and paragraph 1 of schedule 4 of the Children and Young Persons Act 2008 (c.23), paragraph 1 of schedule 2 of the 2012 Act and S.I. 2016/413. Sections 23B and 23C were inserted by section 2 of the Children (Leaving Care) Act 2000 (c.35) and amended by section 21 and paragraph 1 of schedule 4 of the Children and Young Persons Act 2008 (c.23) and S.I. 2016/413. Section 24A was inserted by section 4 of the Children (Leaving Care) Act 2000 and amended by section 116 and paragraph 61 of schedule 3 of the Adoption and Children Act 2002 (c.38) and S.I. 2016/413.

⁽⁴³⁾ 1968 c.49. Section 12 was amended by section 66 and paragraph 10 of schedule 9 of the National Health Service and Community Care Act 1990, paragraph 15 of schedule 4 of the Children (Scotland) Act 1995 (c.36), section 120 of the Immigration and Asylum Act 1999 (c.33) and section 3 of the Community Care and Health (Scotland) Act 2002 (asp 5).

⁽⁴⁴⁾ 1995 c.36. Section 22 was amended by paragraph 6 of schedule 1 of the Tax Credits Act 1999 (c.10), paragraph 50 of schedule 3 of the Tax Credits Act 2002 (c.21), paragraph 14 of schedule 3 of the 2007 Act and S.I. 2013/137. Section 26A was inserted by section 67 of the Children and Young People (Scotland) Act 2014 (asp 8) (“the 2014 Act”). Section 29 was amended by section 73 of the Regulation of Care (Scotland) Act 2001 (asp 8) and section 66 and 67 of the 2014 Act. Section 30 was amended by section 66 of the 2014 Act.

⁽⁴⁵⁾ 2014 anaw.4. Section 37 was amended by S.I. 2016/413.

⁽⁴⁶⁾ S.I. 1999/991, to which there are amendments not relevant to these Regulations.

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

sub-paragraph (1) has effect in relation to the arrears or concessionary payment either for a period of 52 weeks from the date of receipt, or, if the relevant sum is received in its entirety during the period of entitlement to council tax reduction, for the remainder of that period if it is a longer period.

(4) For the purpose of sub-paragraph (3), “the period of entitlement to council tax reduction” means—

- (a) the period of entitlement to council tax reduction in which the relevant sum is first received (or the first part of the relevant sum where it is paid in more than one instalment), and
- (b) where that period of entitlement is followed by one or more periods of entitlement which, or each of which, begins immediately after the end of the previous period, such further period provided that for that further period the applicant—
 - (i) is the person who received the relevant sum, or
 - (ii) is the partner of the person who received the relevant sum, or was that person’s partner at the date of the partner’s death.

Commencement Information

I69 Sch. 4 para. 21 in force at 1.4.2022, see [reg. 1](#)

22. A payment to a person by virtue of being a holder of the Victoria Cross or George Cross.

Commencement Information

I70 Sch. 4 para. 22 in force at 1.4.2022, see [reg. 1](#)

23. A payment made within the past 52 weeks of bereavement support payment in respect of the rate set out in regulation 3(2) or (5) of the Bereavement Support Payment Regulations 2017 (rate of bereavement support payment)(**47**).

Commencement Information

I71 Sch. 4 para. 23 in force at 1.4.2022, see [reg. 1](#)

24. Any assistance under the 2018 Act falling within the following descriptions that was given with the past 52 weeks—

- (a) young carer grants paid by virtue of Regulations under section 28(**48**),
- (b) early years assistance given by virtue of Regulations under section 32(**49**),
- (c) carer’s allowance supplement given in accordance with section 81.

Commencement Information

I72 Sch. 4 para. 24 in force at 1.4.2022, see [reg. 1](#)

25. Any assistance under the 2018 Act falling within the following descriptions—

- (a) winter heating assistance given by virtue of Regulations under section 30(**50**),

(47) S.I. 2017/410.

(48) See S.S.I. 2019/324, to which there are amendments not relevant to these Regulations.

(49) See S.S.I. 2018/370, S.S.I. 2019/110, S.S.I. 2019/157 and S.S.I. 2021/170.

(50) See S.S.I. 2020/352.

Status: Point in time view as at 01/04/2022.

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- (b) funeral expense assistance given by virtue of Regulations under section 34(51).

Commencement Information

I73 Sch. 4 para. 25 in force at 1.4.2022, see [reg. 1](#)

26. Any crisis payment made for the purpose of meeting an immediate short term need or a payment made for the purpose of meeting a need for community care—

- (a) from a welfare fund,
- (b) by a local authority in exercise of the power at section 20 of the Local Government in Scotland Act 2003 (local authority’s power to advance well-being)(52) and using funds provided by the Scottish Ministers,
- (c) by a local authority in exercise of the power in section 1 of the Localism Act 2011 (local authority’s general power of competence)(53) and using funds provided by the Secretary of State, and in this sub-paragraph local authority means a local authority within the meaning of section 8 of that Act, or
- (d) by, or on behalf of, the Welsh Ministers in exercise of the power in section 60 of the Government of Wales Act 2006 (promotion etc. of well-being)(54).

Commencement Information

I74 Sch. 4 para. 26 in force at 1.4.2022, see [reg. 1](#)

27. Any refund of tax which falls to be deducted under section 369 of the Income and Corporation Taxes Act 1988 (deduction of tax from certain loan interest)(55) on a payment of relevant loan interest for the purpose of acquiring an interest in the home or carrying out repairs or improvements to the home.

Commencement Information

I75 Sch. 4 para. 27 in force at 1.4.2022, see [reg. 1](#)

28. Any payment in consequence of a reduction of council tax under section 13 or 80 of the Act (reduction of liability for council tax), but only for a period of 52 weeks from the date of the receipt of the payment.

Commencement Information

I76 Sch. 4 para. 28 in force at 1.4.2022, see [reg. 1](#)

29.—(1) Any payment or repayment made—

(51) See S.S.I. 2019/292, to which there are amendments not relevant to these Regulations.

(52) 2003 asp 1.

(53) 2011 c.20.

(54) 2006 c.32.

(55) 1988 c.1. Section 369 was amended by section 58 of the Finance Act 1993 (c.34), section 81 of the Finance Act 1994 (c.9), paragraph 6 of schedule 18 of the Finance Act 1996 (c.8), paragraph 4 of schedule 4 of the Finance Act 1999 (c.16), section 83 of the Finance Act 2000 (c.17) and paragraph 33 of schedule 1 of the Corporation Tax Act 2010 (c.4).

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

- (a) under regulation 3, 5 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Scotland) (No. 2) Regulations 2003 (travelling expenses and health service supplies)(**56**),
- (b) under regulation 5, 6 or 12 of the National Health Service (Travel Expenses and Remission of Charges) Regulations 2003 (travelling expenses and health service supplies)(**57**), and
- (c) under regulation 5, 6 or 11 of the National Health Service (Travelling Expenses and Remission of Charges) (Wales) Regulations 2007 (travelling expenses and health service supplies)(**58**),

but only for a period of 52 weeks from the date of receipt of the payment or repayment.

(2) Any payment or repayment made by the Scottish Ministers, the Secretary of State for Health or the Welsh Ministers which is analogous to a payment or repayment mentioned in sub-paragraph (1), but only for a period of 52 weeks from the date of receipt of the payment or repayment.

Commencement Information

I77 Sch. 4 para. 29 in force at 1.4.2022, see [reg. 1](#)

30. Any payment made to those persons entitled to receive benefits as determined by or under a scheme made pursuant to section 13 of the Social Security Act 1988(**59**) in lieu of vouchers or similar arrangements in connection with the provision of those benefits (including payments made in place of healthy start vouchers, milk tokens or the supply of vitamins), but only for a period of 52 weeks from the date of receipt of the payment.

Commencement Information

I78 Sch. 4 para. 30 in force at 1.4.2022, see [reg. 1](#)

31.—(1) Any payment made by the Scottish Ministers or the Secretary of State under a scheme established to assist relatives and other persons to visit persons in custody, but only for a period of 52 weeks from the date of the receipt of the payment.

(2) “Relative” means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece.

Commencement Information

I79 Sch. 4 para. 31 in force at 1.4.2022, see [reg. 1](#)

32. Any payment made by a local authority under section 3 of the Disabled Persons (Employment) Act 1958(**60**) to homeworkers assisted under the Blind Homeworkers’ Scheme.

(56) S.S.I. 2003/460. Regulation 3 was amended by S.S.I. 2004/102. Regulation 5 was amended by S.S.I. 2011/55. Regulation 11 was amended by S.S.I. 2004/166, S.S.I. 2006/142, S.S.I. 2006/183, S.S.I. 2008/27 and S.S.I. 2011/55.

(57) S.I. 2003/2382. Regulation 5 was amended by S.I. 2004/663, S.I. 2004/936, S.I. 2006/562, S.I. 2008/1697, S.I. 2009/411, S.I. 2013/475, S.I. 2014/597, S.I. 2015/570, S.I. 2015/643, S.I. 2015/1776 and S.I. 2016/1045. Regulation 6 was amended by S.I. 2006/562 and S.I. 2006/675. Regulation 12 was amended by S.I. 2004/696, S.I. 2006/562, S.I. 2013/475, S.I. 2015/470 and S.I. 2019/248.

(58) S.I. 2007/1104. Regulation 5 was amended by S.I. 2008/1879, S.I. 2008/2568, S.I. 2009/709, S.I. 2016/211 and S.I. 2017/340. Regulation 11 was amended by S.I. 2009/1824.

(59) 1988 c.7. Section 13 was substituted subject to saving specified in S.I. 2005/2279 by section 185 of Social Care (Community Health and Standards) Act 2003 (c.43) and amended by section 27 of the Scotland Act 2016 (c.11).

(60) 1958 c.33. Section 3 was amended by schedule 3 of the Local Authority Social Services Act 1970 (c.42), paragraph 6 of schedule 23 of the Local Government Act 1972 (c.70), schedule 2 and paragraph 134 of schedule 27 and schedule 30 of the Local Government (Scotland) Act 1973 (c.65), paragraph 2 of schedule 15 of the National Health Service (Scotland) Act

Status: Point in time view as at 01/04/2022.

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Commencement Information

180 Sch. 4 para. 32 in force at 1.4.2022, see [reg. 1](#)

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.)(**61**) or section 2 of the 1973 Act (functions of the Secretary of State)(**62**), 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.)(**63**) known as the Employment, Skills and Enterprise Scheme.

Commencement Information

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

34.—(1) Any payment—

- (a) by way of an education maintenance allowance made pursuant to—
 - (i) Regulations made under section 49 or 73(f) of the Education (Scotland) Act 1980(**64**),
 - (ii) directions made under section 73ZA of the Education (Scotland) Act 1980(**65**) and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992(**66**), or
 - (iii) Regulations made under section 518 of the Education Act 1996(**67**), or
- (b) corresponding to an education maintenance allowance made pursuant to—
 - (i) section 14 or section 181 of the Education Act 2002 (power of Secretary of State and National Assembly for Wales to give financial assistance for purposes related to education or childcare, and allowances in respect of education or training)(**68**), or

1978 (c.29), section 102 of the Local Government Act 1985 (c.51), paragraph 49 of schedule 13 of the Local Government etc. (Scotland) Act 1994 (c.39) and S.I. 2016/413.

(61) 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).

(62) 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).

(63) 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.

(64) 1980 c.44. Section 49 was amended by paragraph 8(9) of schedule 10 of the Self-Governing Schools etc. (Scotland) Act 1989 (c.39) and section 5 of the Schools (Health Promotion and Nutrition) (Scotland) Act 2007 (asp 15). Section 73(f) was amended by section 3(2) of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6).

(65) Section 73ZA was inserted by section 19(1) of the Further and Higher Education (Scotland) Act 2005 (asp 6) and amended by paragraph 1 of schedule 1 of the Post-Education (Scotland) Act 2013 (asp 12).

(66) 1992 c.37.

(67) 1996 c.56. Section 518 was substituted by section 129 of the School Standards and Framework Act 1998 (c.31) and amended by S.I. 2010/1158.

(68) 2002 c.32. Section 14 was amended by section 59 of the Children Act 2004 (c.31), paragraph 23 of schedule 14 of the Education Act 2005 (c.18), section 15 of the Education Act 2011 (c.21) and S.I. 2010/1158. Section 181 was amended by S.I. 2010/1158.

Status: Point in time view as at 01/04/2022.

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(ii) Regulations made under section 181 of that Act.

- (2) Any payment, other than a payment to which sub-paragraph (1) applies, made pursuant to—
- (a) Regulations made under section 49 of the Education (Scotland) Act 1980,
 - (b) directions made under section 73ZA of the Education (Scotland) Act 1980 and paid under section 12(2)(c) of the Further and Higher Education (Scotland) Act 1992, or
 - (c) Regulations made under section 518 of the Education Act 1996, in respect of a course of study attended by a child or a young person or a person who is in receipt of an education maintenance allowance made pursuant to any provision specified in sub-paragraph (1).

Commencement Information

182 Sch. 4 para. 34 in force at 1.4.2022, see [reg. 1](#)

35. Any payment made to the applicant under Regulations made under section 2(6)(b), 3 or 4 of the Adoption and Children Act 2002(**69**).

Commencement Information

183 Sch. 4 para. 35 in force at 1.4.2022, see [reg. 1](#)

36. Any payment made to the applicant under Regulations made under section 14F of the Children Act 1989 (special guardianship support services)(**70**).

Commencement Information

184 Sch. 4 para. 36 in force at 1.4.2022, see [reg. 1](#)

37. Any payment made under or by the Thalidomide Trust.

Commencement Information

185 Sch. 4 para. 37 in force at 1.4.2022, see [reg. 1](#)

38. Any payment or interest on a payment made under, or in connection with the Windrush Compensation Scheme administered by the Home Office(**71**).

Commencement Information

186 Sch. 4 para. 38 in force at 1.4.2022, see [reg. 1](#)

39. Any payment made pursuant to section 2 of the Enterprise and New Towns (Scotland) Act 1990 or section 2 of the 1973 Act, but only for the period of 52 weeks beginning on the date of receipt of the payment.

(69) 2002 c.38. Section 3 was amended by S.I. 2016/413. Section 4 was amended by paragraph 105 of schedule 5 of the Health and Social Care Act 2012 (c.7), and S.I. 2010/1158.

(70) 1989 c.41. Section 14F was inserted by section 115(1) of the Adoption and Children Act 2002 (c.38) and amended by S.I. 2016/413.

(71) See www.gov.uk/windrush-compensation and Parliamentary Debates (Hansard), House of Commons, April 23 2018, col. 621-622.

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

Commencement Information

I87 Sch. 4 para. 39 in force at 1.4.2022, see [reg. 1](#)

40. Any discretionary housing payment paid pursuant to regulation 2(1) of the Discretionary Financial Assistance Regulations 2001(72) or Part 5 of the 2018 Act.

Commencement Information

I88 Sch. 4 para. 40 in force at 1.4.2022, see [reg. 1](#)

41. Any ex gratia payment made at the discretion of the Scottish Ministers from the Advance Payment Scheme which the Scottish Ministers set up in respect of cases of historical child abuse in care.

Commencement Information

I89 Sch. 4 para. 41 in force at 1.4.2022, see [reg. 1](#)

42. Any redress payment made under Part 4 of the Redress for Survivors (Historical Child Abuse in Care) (Scotland) Act 2021(73).

Commencement Information

I90 Sch. 4 para. 42 in force at 1.4.2022, see [reg. 1](#)

[^{F41}**43.** Any payment made in connection with the provision of accommodation under the Homes for Ukraine scheme launched by the United Kingdom Government on 14 March 2022.]

Textual Amendments

F41 Sch. 4 para. 43 inserted (1.4.2022) by [The Council Tax Reduction and Council Tax \(Discounts\) \(Miscellaneous Amendment\) \(Scotland\) Regulations 2022 \(S.S.I. 2022/125\)](#), regs. 1, **4(3)**

Commencement Information

I91 Sch. 4 para. 43 in force at 1.4.2022, see [reg. 1](#)

SCHEDULE 5

Regulation 102

Consequential amendments

The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992

1.—(1) The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992(74) are amended as follows.

(72) [S.I. 2001/1167](#), to which there are amendments not relevant to these Regulations.

(73) [2021 asp 15](#).

(74) [S.I. 1992/1332](#). The definition of “council tax reduction” was inserted by [S.S.I. 2012/303](#).

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

(2) In regulation 1(2) (interpretation), in the definition of “council tax reduction”, after “Council Tax Reduction (Scotland) Regulations 2012” insert “, the Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I92 Sch. 5 para. 1 in force at 1.4.2022, see [reg. 1](#)

The Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992

2.—(1) The Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992(75) are amended as follows.

(2) In regulation 4(2)(b) (calculation of amount payable), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I93 Sch. 5 para. 2 in force at 1.4.2022, see [reg. 1](#)

The Council Tax (Reduction of Liability) (Scotland) Regulations 1994

3.—(1) The Council Tax (Reduction of Liability) (Scotland) Regulations 1994(76) are amended as follows.

(2) In regulation 4(c) (calculation of amount payable), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

I94 Sch. 5 para. 3 in force at 1.4.2022, see [reg. 1](#)

The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012

4.—(1) The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012(77) are amended as follows.

(2) In regulation 2 (interpretation), in the definition of “the Council Tax Reduction Regulations”, for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

(3) In regulation 29(11)(b)(i) (treatment of child care charges) for “paragraph 10 of Schedule 1 to the Council Tax Reduction (Scotland) Regulations 2012 (additional condition for the disability premium)” substitute “paragraph 12 of schedule 1 of the Council Tax Reduction [F42(Scotland)] Regulations 2021 (additional condition for the disability premium)”.

(4) In regulation 48 (non-dependant deductions)(78), in each of sub-paragraph (9)(b) and (c), for “the Council Tax Reduction Regulations” substitute “the Council Tax Reduction (Scotland) Regulations 2012”.

(75) S.I. 1992/1335. Regulation 4 was relevantly amended by S.S.I. 2012/303.

(76) S.I. 1994/3170. Regulation 4 was amended by S.S.I. 2012/303.

(77) S.S.I. 2012/319. There are amendments to those Regulations that are not relevant to these Regulations.

(78) Regulation 48(9)(b) and (c) were amended by S.S.I. 2013/49, S.S.I. 2016/81, S.S.I. 2017/41, S.S.I. 2017/326 and S.S.I. 2018/69.

Status: Point in time view as at 01/04/2022.

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- (5) In regulation 54 (entitlements to extended council tax reductions)—
- (a) in paragraph (1), for—
 - (i) “regulation 68” substitute “regulation 80”,
 - (ii) “regulation 73” substitute “regulation 85”,
 - (b) in paragraph (2)(a) for—
 - (i) “regulation 70(1)(a)” substitute “regulation 82(1)(a)”,
 - (ii) “regulation 75(1)(a)” substitute “regulation 87(1)(a)”,
 - (c) in paragraph (2)(b) for—
 - (i) “regulation 68” substitute “regulation 80”,
 - (ii) “regulation 73” substitute “regulation 85”, and
 - (d) in paragraph (2)(c) for “regulation 68 or regulation 73” substitute “regulation 80 or regulation 85”.
- (6) In regulation 70B(5) (request for further review)(**79**) for “regulation 90C” substitute “regulation 95(1)”.
- (7) In regulation 70C (conduct of further reviews)(**80**), in each of paragraphs (1), (5), (6)(a) and (8) for “regulation 90C(1)” substitute “regulation 95(1)”.
- (8) In paragraph 5(2) of schedule 2 (sums to be disregarded in the calculation of earnings), after “these Regulations” insert “, the Council Tax Reduction (Scotland) Regulations 2012”.
- (9) In paragraph 22 of schedule 4 (capital disregards)(**81**), in each of sub-paragraph (1) and in the definition of “the relevant date” in sub-paragraph (4), after “these Regulations” insert “, the Council Tax Reduction (Scotland) Regulations 2012”.
- (10) In paragraph 2 of schedule 5 (amount of second adult’s gross income)(**82**), in each of sub-paragraphs (b) and (c), for “the Council Tax Reduction Regulations” substitute “the Council Tax Reduction (Scotland) Regulations 2012”.

Textual Amendments

F42 Word in sch. 5 para. 4(3) inserted (31.3.2022) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2022 \(S.S.I. 2022/52\)](#), regs. 1(2), **22**

Commencement Information

I95 [Sch. 5 para. 4](#) in force at 1.4.2022, see [reg. 1](#)

The Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012

5.—(1) The Social Security (Information-sharing in relation to Welfare Services etc.) Regulations 2012(**83**) are amended as follows.

(2) In regulation 2 (interpretation), in the definition of “council tax reduction scheme”, at subparagraph (b), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

(79) Regulation 70B was inserted by [S.S.I. 2013/218](#).

(80) Regulation 70C was inserted by [S.S.I. 2013/218](#), and was amended by [S.S.I. 2015/46](#).

(81) Paragraph 22 was amended by [S.S.I. 2015/46](#) and [S.S.I. 2018/295](#).

(82) Paragraph 2 of schedule 4 was amended by [S.S.I. 2013/142](#), [S.S.I. 2016/81](#), [S.S.I. 2017/41](#) and [S.S.I. 2017/326](#).

(83) [S.I. 2012/1483](#).

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

Commencement Information

196 Sch. 5 para. 5 in force at 1.4.2022, see [reg. 1](#)

The Home Energy Assistance Scheme (Scotland) Regulations 2013

6.—(1) The Home Energy Assistance Scheme (Scotland) Regulations 2013⁽⁸⁴⁾ are amended as follows.

(2) In regulation 2 (interpretation), in the definition of “council tax reduction”, at subparagraph (a), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

197 Sch. 5 para. 6 in force at 1.4.2022, see [reg. 1](#)

The Social Security (Persons Required to Provide Information) Regulations 2013

7.—(1) The Social Security (Persons Required to Provide Information) Regulations 2013⁽⁸⁵⁾ are amended as follows.

(2) In regulation 2(2)(b)(ii) (persons required to provide information), for “Council Tax Reduction (Scotland) Regulations 2012” substitute “Council Tax Reduction (Scotland) Regulations 2021”.

Commencement Information

198 Sch. 5 para. 7 in force at 1.4.2022, see [reg. 1](#)

The Council Tax Reduction (Scotland) Amendment Regulations 2016

8.—(1) The Council Tax Reduction (Scotland) Amendment Regulations 2016⁽⁸⁶⁾ are amended as follows.

(2) In regulation 2—

- (a) in sub-paragraph (1), for “regulations 5 and 18” substitute “regulation 18”,
- (b) in sub-paragraph (3), omit “the Council Tax Reduction (Scotland) Regulations 2012 or, as the case may be,”.

Commencement Information

199 Sch. 5 para. 8 in force at 1.4.2022, see [reg. 1](#)

⁽⁸⁴⁾ S.S.I. 2013/148. The definition of “council tax reduction” was inserted by S.S.I. 2013/253.

⁽⁸⁵⁾ S.I. 2013/1510.

⁽⁸⁶⁾ S.S.I. 2016/81.

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

The Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) (EU Exit) Regulations 2020

9.—(1) The Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (Consequential, Saving, Transitional and Transitory Provisions) (EU Exit) Regulations 2020⁽⁸⁷⁾ are amended as follows.

(2) In paragraph 3 of schedule 4 (saving provision in relation to access to benefits and services), after sub-paragraph (t) (the Council Tax Reduction (Scotland) Regulations 2012) insert—

“(ta) regulation 16 (persons not entitled to a council tax reduction: persons treated as not being in Great Britain) of the Council Tax Reduction (Scotland) Regulations 2021;”.

Commencement Information

I100 Sch. 5 para. 9 in force at 1.4.2022, see [reg. 1](#)

SCHEDULE 6

Regulation 103

Revocations

Commencement Information

I101 Sch. 6 in force at 1.4.2022, see [reg. 1](#)

<i>Title</i>	<i>Reference</i>	<i>Extent of revocation</i>
Council Tax Reduction (Scotland) Regulations 2012	S.S.I. 2012/303	The whole Regulations, except in regulation 2 the definitions of “the 1992 Act”, “local authority”, “self-employed earner” and “voluntary organisation”, regulations 37 and 38 and, in schedule 4, paragraphs 37 and 38.
Council Tax Reduction (Scotland) Amendment Regulations 2013	S.S.I. 2013/48	Regulations 3 to 15.
Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013	S.S.I. 2013/142	Regulation 11.
Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2013	S.S.I. 2013/218	Regulations 2 to 8 and Regulation 17.
Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2013	S.S.I. 2013/287	Regulations 2 to 11.

⁽⁸⁷⁾ [S.I. 2020/1309](#).

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

<i>Title</i>	<i>Reference</i>	<i>Extent of revocation</i>
Council Tax Reduction (Scotland) Regulations 2014 Amendment	S.S.I. 2014/35	Regulations 2 to 5.
Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014	S.I. 2014/3255	Article 23.
Council Tax Reduction (Scotland) Regulations 2015 Amendment	S.S.I. 2015/46	Regulations 2 to 13.
Council Tax Reduction (Scotland) Regulations 2016 Amendment	S.S.I. 2016/81	Part 2, except for regulations 3 and 11.
Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2016	S.S.I. 2016/253	Regulations 2 to 8.
Council Tax Reduction (Scotland) Regulations 2017 Amendment	S.S.I. 2017/41	The whole of Part 2.
Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2017	S.S.I. 2017/326	The whole of Part 2.
Council Tax Reduction (Scotland) Amendment (No. 2) Amendment Regulations 2017	S.S.I. 2017/357	The whole Regulations.
Council Tax Reduction (Scotland) Regulations 2018 Amendment	S.S.I. 2018/69	The whole of Part 2.
Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2018	S.S.I. 2018/211	Regulations 2 to 4.
Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2018	S.S.I. 2018/295	Regulations 2 to 4.
Council Tax Reduction (Scotland) Regulations 2019 Amendment	S.S.I. 2019/29	The whole of Part 2.
Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2019	S.S.I. 2019/133	Regulation 2.
Council Tax Reduction (Scotland) Amendment (No. 3) Regulations 2019	S.S.I. 2019/325	Regulation 2.

Status: Point in time view as at 01/04/2022.

Changes to legislation: The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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)

<i>Title</i>	<i>Reference</i>	<i>Extent of revocation</i>
Council Tax Reduction (Scotland) Regulations 2020 Amendment	S.S.I. 2020/25	The whole of Part 2.
Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2020	S.S.I. 2020/64	The whole Regulations.
Council Tax Reduction (Scotland) Amendment (No. 3) (Coronavirus) Regulations 2020	S.S.I. 2020/108	Regulation 2.
Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2020	S.S.I. 2020/413	Regulations 3, 4, 5(b) and 6.
Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020	S.I. 2020/354	Regulation 24.
Council Tax Reduction (Scotland) Amendment (Coronavirus) Regulations 2021	S.S.I. 2021/12	Regulations 2 to 7.
Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2021	S.S.I. 2021/51	The whole of Part 2.
Disability Assistance for Children and Young People (Consequential Amendment and Transitional Provision) (Scotland) Regulations 2021	S.S.I. 2021/73	Regulation 13.
Disability Assistance for Children and Young People (Consequential Amendments) (Scotland) Regulations 2021	S.S.I. 2021/122	Regulation 4.
Council Tax Reduction (Scotland) Amendment (No. 3) (Coronavirus) Regulations 2021	S.S.I. 2021/137	Regulations 2 to 5.

Status:

Point in time view as at 01/04/2022.

Changes to legislation:

The Council Tax Reduction (Scotland) Regulations 2021 is up to date with all changes known to be in force on or before 25 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.