
SCOTTISH STATUTORY INSTRUMENTS

2022 No. 52

**The Council Tax Reduction (Scotland)
Amendment Regulations 2022**

PART 2

Amendment of the Council Tax Reduction (Scotland) Regulations 2021

General amendments

10. After regulation 41 (average weekly unearned income) insert—

“41A. Calculation of average weekly income from tax credits

(1) This regulation applies where an applicant receives a child tax credit or a working tax credit.

(2) The period over which that tax credit is to be taken into account, for the purposes of estimating an applicant’s average weekly unearned income in accordance with regulation 41 (average weekly unearned income), is set out in paragraph (3).

(3) Where the instalment in respect of which payment of that tax credit is made is—

- (a) a daily instalment, the period is one day, being the day in respect of which the instalment is paid,
- (b) a weekly instalment, the period is 7 days, ending on the day on which the instalment is due to be paid,
- (c) a 2 weekly instalment, the period is 14 days, commencing 6 days before the day on which the instalment is due to be paid, or
- (d) a 4 weekly instalment, the period is 28 days, ending on the day on which the instalment is due to be paid.”.