
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

13. In regulation 57 (meaning of “unearned income”)—

(a) in paragraph (1)(b)—

(i) omit head (i),

(ii) in heads (ii) and (iii), insert after “allowance”“(removing references to an income-based allowance)”,

(b) in paragraph (1)(r), at the end insert—

“, except where the payment of child tax credit continues in respect of a child or young person in circumstances where there is no child premium under paragraph 2 of schedule 1 (applicable amount) in respect of the child or young person included in the applicant’s applicable amount”,

(c) in paragraph (2)(d)—

(i) in head (i), for “each child” substitute “a child”,

(ii) in head (i)(bb), for the words from “any deduction” to the end substitute “no deduction had been made”,

(iii) for head (iv) substitute—

“(iv) where the award includes a transitional element or a child element or both but the award is reduced under Part 7 of the 2013 Regulations (benefit cap)(1) to a level less than the value of the transitional element or child element, or where both are payable, the total value of the two elements, the amount of the award after the reduction has been made.”,

(d) after paragraph (5) insert—

“(6) Where an applicant’s family includes at least one child or young person—

(a) £15 of any payment falling within paragraph (1)(d) is to be disregarded from the calculation of the applicant’s weekly unearned income,

(b) for the purposes of sub-paragraph (a) where more than one aliment or maintenance payment is to be taken into account in any week, all the payments are to be aggregated and treated as though they were a single payment,

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- (c) a payment made by the Secretary of State in lieu of maintenance is, for the purpose of paragraph (1), to be treated as a payment of maintenance made by a person specified in paragraph (1)(d).”