

SCOTTISH STATUTORY INSTRUMENTS

**2012 No. 303**

**COUNCIL TAX**

**The Council Tax Reduction (Scotland) Regulations 2012**

*Made* - - - - - 7th November 2012  
*Laid before the Scottish Parliament* - - - - - 9th November 2012  
*Coming into force* - - - - - 28th January 2013

<sup>F1</sup>The Scottish Ministers make the following Regulations in exercise of the powers in sections 80 and 113(1) and (2) of, and paragraph 1 of Schedule 2 to, the Local Government Finance Act 1992 <sup>M1</sup> and all other powers enabling them to do so.

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, sch. 6 (with regs. 2, 97-101)

**Marginal Citations**

**M1** 1992 c.14. Section 80 was amended by paragraph 176 of Schedule 13 to the [Local Government etc. \(Scotland\) Act 1994 \(c.39\)](#). The functions of the Secretary of State were transferred to the Scottish Ministers by virtue of section 53 of the [Scotland Act 1998 \(c.46\)](#).

**PART 1**

General

**Citation and commencement**

<sup>F1</sup>1. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, sch. 6 (with regs. 2, 97-101)

**Interpretation**

2.—<sup>F1</sup>(1) <sup>F1</sup>...

<sup>F1</sup>...

“the 1992 Act” means the Social Security Contributions and Benefits Act 1992 <sup>M2</sup>;

F1 ...

“local authority” in Scotland means a council constituted by section 2 of the Local Government etc. (Scotland) Act 1994 <sup>M3</sup>;

F1 ...

“self-employed earner” has the meaning given by section 2(1)(b) of the 1992 Act (categories of earners);

F1 ...

“voluntary organisation” means a body, other than a public or local authority, the activities of which are carried on otherwise than for profit;

F1 ...

- F1(2) .....
- F1(3) .....
- F1(4) .....
- F1(5) .....
- F1(6) .....
- F1(7) .....
- F1(8) .....
- F1(9) .....]

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Marginal Citations**

**M2** [1992 c.4](#).

**M3** [1994 c.39](#). Section 2 was amended by paragraph 232(1) of Schedule 22 to the [Environment Act 1995 \(c.25\)](#).

**Non-dependants**

**F13.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Young persons**

**F14.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

## Occupation of a dwelling as a home

<sup>F1</sup>5. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Remunerative work

<sup>F1</sup>6. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

# PART 2

## Families

### Entitlement of only one member of a family

<sup>F1</sup>7. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Couples: polygamous marriages

<sup>F1</sup>8. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Applicant in receipt of income-related benefit

<sup>F1</sup>9. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Responsibility for another person

<sup>F1</sup>10. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Membership of a household**

<sup>F1</sup>11. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 3**

Application of the Regulations

**Application**

<sup>F1</sup>12. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Prescribed years**

<sup>F1</sup>13. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 4**

Entitlement to council tax reduction

**Conditions of entitlement to council tax reduction**

<sup>F1</sup>14. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Conditions of entitlement to council tax reduction – dwellings in bands E to H**

<sup>F1</sup>14A. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Persons not entitled to council tax reduction: absentees**

<sup>F1</sup>15. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Persons not entitled to council tax reduction: persons treated as not being in Great Britain**

**F1**16. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Persons treated as being in Great Britain**

**F1**17. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Temporary absence from Great Britain**

**F1**18. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Persons not entitled to council tax reduction: persons subject to immigration control**

**F1**19. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Persons not entitled to council tax reduction: students**

**F1**20. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Non-recovery of council tax arrears caused by official error**

**F1**20A. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

## PART 5

### Applicable amount

#### Applicable amount

<sup>F1</sup>21. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2](#), 97-101)

#### Applicable amount: polygamous marriages.

<sup>F1</sup>22. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2](#), 97-101)

#### Transitional family premium

<sup>F1</sup>22A. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2](#), 97-101)

#### Applicable amount: persons who have an award of universal credit

<sup>F1</sup>23. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2](#), 97-101)

## PART 6

### Income and capital

#### CHAPTER 1

#### General

#### Calculation of income and capital of members of applicant's family and of a polygamous marriage

<sup>F1</sup>24. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2](#), 97-101)

## Circumstances in which capital and income of non-dependant is to be treated as applicant's

**F125.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## CHAPTER 2

### Income and capital where there is an award of universal credit

## Calculation of income and capital: persons who have an award of universal credit

**F126.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## CHAPTER 3

### Income

## Calculation of income on a weekly basis

**F127.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Treatment of child care charges

**F128.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Average weekly earnings of employed earners

**F129.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Average weekly earnings of self-employed earners

**F130.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Average weekly income other than earnings**

<sup>F1</sup>31. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Calculation of average weekly income from ... tax credits**

<sup>F1</sup>32. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Calculation of weekly income**

<sup>F1</sup>33. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

CHAPTER 4

Employed earners

**Earnings of employed earners**

<sup>F1</sup>34. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Calculation of net earnings of employed earners**

<sup>F1</sup>35. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

CHAPTER 5

Self-employed earners

**Earnings of self-employed earners**

<sup>F1</sup>36. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)



### Calculation of net profit of self-employed earners

37.—(1) For the purposes of regulation 30 (average weekly earnings of self-employed earners) the earnings of an applicant to be taken into account are—

- (a) in the case of a self-employed earner who is engaged in employment on that earner's own account, the net profit derived from that employment;
- (b) in the case of a self-employed earner whose employment is carried on in partnership or is that of a share fisherman within the meaning of the Social Security (Mariners' Benefits) Regulations 1975<sup>M4</sup>, that earner's share of the net profit derived from that employment, less—
  - (i) an amount in respect of income tax and social security contributions payable under the 1992 Act calculated in accordance with regulation 38 (deduction of tax and contributions for self-employed earners); and
  - (ii) one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.

(2) Any sum, where applicable, specified in Schedule 3 is to be disregarded when calculating a self-employed earner's net profit.

(3) For the purposes of paragraph (1)(a) the net profit of the employment is, except where paragraph (9) applies, to be calculated by taking into account the earnings of the employment over the assessment period less—

- (a) subject to paragraphs (5) to (8), any expenses wholly and exclusively incurred in that period for the purposes of that employment;
- (b) an amount in respect of—
  - (i) income tax; and
  - (ii) social security contributions payable under the 1992 Act; and
- (c) one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.

(4) For the purposes of paragraph (1)(b) the net profit of the employment is to be calculated by taking into account the earnings of the employment over the assessment period less, subject to paragraphs (5) to (8), any expenses wholly and exclusively incurred in that period for the purposes of the employment.

(5) Subject to paragraph (6), no deduction is to be made under paragraph (3)(a) or (4), in respect of—

- (a) any capital expenditure;
- (b) the depreciation of any capital asset;
- (c) any sum employed or intended to be employed in the setting up or expansion of the employment;
- (d) any loss incurred before the beginning of the assessment period;
- (e) the repayment of capital on any loan taken out for the purposes of the employment;
- (f) any expenses incurred in providing business entertainment; or
- (g) any debts, except bad debts proved to be bad, but this sub-paragraph does not apply to any expenses incurred in the recovery of a debt.

(6) A deduction is to be made under paragraph (3)(a) or (4) in respect of the repayment of capital on any loan used for—

- (a) the replacement in the course of business of equipment or machinery; and

- (b) the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair.
- (7) The relevant authority is to refuse to make a deduction in respect of any expenses under paragraph (3)(a) or (4) where it is not satisfied given the nature and the amount of the expense that it has been reasonably incurred.
- (8) For the avoidance of doubt—
- (a) a deduction is not to be made under paragraph (3)(a) or (4) in respect of any sum unless it has been expended for the purposes of the employment;
- (b) a deduction is to be made under paragraph (3)(a) or (4) in respect of—
- (i) the excess of any value added tax paid over value added tax received in the assessment period;
- (ii) any income expended in the repair of an existing business asset except to the extent that any sum is payable under an insurance policy for its repair; and
- (iii) any payment of interest on a loan taken out for the purposes of the employment.
- (9) Where an applicant is engaged in employment as a child minder the net profit of the employment is to be one-third of the earnings of that employment, less—
- (a) an amount in respect of—
- (i) income tax; and
- (ii) social security contributions payable under the 1992 Act; calculated in accordance with regulation 38 (deduction of tax and contributions of self-employed earners); and
- (b) one-half of the amount calculated in accordance with paragraph (11) in respect of any qualifying premium.
- (10) For the avoidance of doubt where an applicant is engaged in employment as a self-employed earner and is also engaged in one or more other employments as a self-employed or employed earner any loss incurred in any one of those employments is not to be offset against earnings in any other of the applicant's employments.
- (11) The amount in respect of any qualifying premium is to be calculated by multiplying the daily amount of the qualifying premium by the number equal to the number of days in the assessment period, and for the purposes of this regulation the daily amount of the qualifying premium is to be determined—
- (a) where the qualifying premium is payable monthly, by multiplying the amount of the qualifying premium by 12 and dividing the product by 365; and
- (b) in any other case, by dividing the amount of the qualifying premium by the number equal to the number of days in the period to which the qualifying premium relates.
- (12) In this regulation “qualifying premium” means any premium which is payable periodically in respect of a personal pension scheme and is payable on or after the date of the application.

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**Modifications etc. (not altering text)**

**C1** Regs. 37, 38 applied (with modifications) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), regs. 1, **51(9)** (with regs. 2, 3, 97-101)

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**Marginal Citations**

**M4** [S.I. 1975/529](#).

## Deduction of tax and contributions of self-employed earners

**38.**—(1) The amount to be deducted in respect of income tax under regulation 37(1)(b)(i), (3)(b)(i) or (9)(a)(i) (calculation of net profit of self-employed earners) is to be calculated on the basis of the amount of chargeable income and as if that income was assessable to income tax at the basic rate of tax applicable to the assessment period less only the personal relief to which the applicant is entitled under section 35(1) of the Income Tax Act 2007 (personal allowance for those aged under 65) as is appropriate to the applicant's circumstances, but, if the assessment period is less than one year the earnings to which the basic rate of tax is to be applied and the amount of the personal reliefs deductible under this paragraph are to be calculated on a pro rata basis.

(2) The amount to be deducted in respect of social security contributions under regulation 37(1)(b)(i), (3)(b)(ii) or (9)(a)(ii) is the total of—

- (a) the amount of Class 2 contributions payable under section [F<sup>2</sup>11(2)] or, as the case may be, [F<sup>3</sup>11(8)] of the 1992 Act <sup>M<sup>5</sup></sup> at the rate applicable to the assessment period except where the applicant's chargeable income is [F<sup>4</sup>equal to or] less than the amount specified in [F<sup>5</sup>section 11(4)(a)] of that Act <sup>M<sup>6</sup></sup>[F<sup>6</sup>([F<sup>7</sup>lower profits threshold])] for the tax year applicable to the assessment period, but if the assessment period is less than one year, the amount specified for that tax year is to be reduced pro rata; and
- (b) the amount of Class 4 contributions (if any) which would be payable under section 15 of the 1992 Act <sup>M<sup>7</sup></sup> (Class 4 contributions recoverable under the Income Tax Acts) at the percentage rate applicable to the assessment period on so much of the chargeable income as exceeds the lower limit but does not exceed the upper limit of profits and gains applicable for the tax year applicable to the assessment period, but if the assessment period is less than one year those limits are to be reduced pro rata.

(3) In this regulation “chargeable income” means—

- (a) except where sub-paragraph (b) applies, the earnings derived from the employment less any expenses deducted under regulation 37(3)(a) or, as the case may be, (4); and
- (b) in the case of employment as a child minder, one-third of the earnings of that employment.

- F2** Word in reg. 38(2)(a) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **11(a)**
- F3** Word in reg. 38(2)(a) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **11(b)**
- F4** Words in reg. 38(2)(a) inserted (with effect from 6.4.2022) by [The Social Security \(Class 2 National Insurance Contributions Increase of Threshold\) Regulations 2022 \(S.I. 2022/1329\)](#), regs. 1, **5(2)(a)**
- F5** Words in reg. 38(2)(a) substituted (with effect from 6.4.2022) by [The Social Security \(Class 2 National Insurance Contributions Increase of Threshold\) Regulations 2022 \(S.I. 2022/1329\)](#), regs. 1, **5(3)(a)**
- F6** Words in reg. 38(2)(a) substituted (1.4.2016) by [The Council Tax Reduction \(Scotland\) Amendment Regulations 2016 \(S.S.I. 2016/81\)](#), regs. 1(2), **11(c)**
- F7** Words in reg. 38(2)(a) substituted (with effect from 6.4.2022) by [The Social Security \(Class 2 National Insurance Contributions Increase of Threshold\) Regulations 2022 \(S.I. 2022/1329\)](#), regs. 1, **5(1)(m)**

### Modifications etc. (not altering text)

- C1** [Regs. 37, 38](#) applied (with modifications) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), regs. 1, **51(9)** (with regs. 2, 3, 97-101)

### Marginal Citations

- M5** Section 11(1) was amended by [S.I. 2012/807](#). Section 11(3) was amended by paragraph 12 of Schedule 3 to the [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c.2\)](#).

- M6** Section 11(4) was amended by paragraph 12 of Schedule 3 to the [Social Security Contributions \(Transfer of Functions, etc.\) Act 1999 \(c.2\)](#) and S.I. 2012/807.
- M7** Section 15 was amended by section 13 of the [Limited Liability Partnerships Act 2000 \(c.12\)](#), [section 3\(1\)](#) of the [National Insurance Contributions Act 2002 \(c.19\)](#), [paragraph 420](#) of Schedule 1 and Schedule 3 to the [Income Tax \(Trading and Other Income\) Act 2005 \(c.5\)](#), [section 2\(1\)](#) of the [National Insurance Contributions Act 2011 \(c.3\)](#), and S.I. 2011/938 and 2012/807.

## CHAPTER 6

### Other income

#### Calculation of income other than earnings

**<sup>F1</sup>39.** .....

- F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Capital treated as income

**<sup>F1</sup>40.** .....

- F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Notional income

**<sup>F1</sup>41.** .....

- F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

## CHAPTER 7

### Capital

#### Capital limit

**<sup>F1</sup>42.** .....

- F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Calculation of capital

**<sup>F1</sup>43.** .....

- F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

## Disregard of capital of child and young person

<sup>F1</sup>44. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Income treated as capital

<sup>F1</sup>45. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Calculation of capital in the United Kingdom

<sup>F1</sup>46. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Calculation of capital outside the United Kingdom

<sup>F1</sup>47. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Notional capital

<sup>F1</sup>48. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Diminishing notional capital

<sup>F1</sup>49. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Capital jointly held

<sup>F1</sup>50. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Calculation of tariff income from capital**

<sup>F1</sup>51. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 7**

Students

CHAPTER 1

General

**Interpretation: students**

<sup>F1</sup>52. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Treatment of students**

<sup>F1</sup>53. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

CHAPTER 2

Income

**Calculation of grant income**

<sup>F1</sup>54. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Calculation of covenant income where a contribution is assessed**

<sup>F1</sup>55. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Covenant income where no grant income or no contribution is assessed**

<sup>F1</sup>56. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Relationship with amounts to be disregarded under Schedule 4

**F1**57. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Other amounts to be disregarded

**F1**58. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Treatment of student loans

**F1**59. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Treatment of fee loans

**F1**60. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Treatment of payments from access funds

**F1**61. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Disregard of contribution

**F1**62. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

**Further disregard of student's income**

<sup>F1</sup>63. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Income treated as capital**

<sup>F1</sup>64. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Disregard of changes occurring during summer vacation**

<sup>F1</sup>65. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 8**

Amount of reduction

**Maximum council tax reduction**

<sup>F1</sup>66. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Non-dependant deductions**

<sup>F1</sup>67. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Extended council tax reduction**

<sup>F1</sup>68. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)



### Duration of period of entitlement to extended council tax reduction

**F169.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Amount of extended council tax reduction

**F170.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Extended council tax reduction: movers

**F171.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Relationship between council tax reduction and extended council tax reduction

**F172.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Extended council tax reduction (qualifying contributory benefits)

**F173.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Duration of extended council tax reduction (qualifying contributory benefits)

**F174.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Amount of extended council tax reduction (qualifying contributory benefits)

**F175.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Extended council tax reduction (qualifying contributory benefits): movers**

**F176.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Relationship between council tax reduction and extended council tax reduction (qualifying contributory benefits)**

**F177.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Alternative maximum council tax reduction**

**F178.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Residents of a dwelling to whom regulation 14(6) does not apply**

**F179.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 9**

Effective date

**Date on which entitlement is to begin**

**F180.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Date on which a change of circumstances is to take effect**

**F181.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

## PART 10

### Applications

#### Who may apply

<sup>F1</sup>82. ....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

#### Written applications

<sup>F1</sup>83. ....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

#### Telephone applications

<sup>F1</sup>84. ....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

#### Date on which an application is made

<sup>F1</sup>85. ....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

#### Evidence and information

<sup>F1</sup>86. ....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

#### Amendment of applications

<sup>F1</sup>87. ....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with [regs. 2, 97-101](#))

**Withdrawal of applications**

**F188.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 11**

Notification of changes of circumstances

**Duty to notify changes of circumstances**

**F189.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Alternative means of notifying changes of circumstances**

**F190.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 11A**

Reviews

**Review of determination on an application**

**F190A.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Request for further review**

**F190B.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Panel to conduct further reviews**

**F190C.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

### Conduct of further reviews

**F190D.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

## PART 12

### Electronic communications

#### Sending documents by electronic communication

**F191.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

## PART 13

### Consequential and transitional provisions

#### Transitional provision

**F192.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Savings provision

**F193.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

#### Consequential amendments

**F194.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), [reg. 1](#), [sch. 6](#) (with regs. 2, 97-101)

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**Changes to legislation:** *There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)*

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St Andrew's House,  
Edinburgh

*JOHN SWINNEY*  
A member of the Scottish Government

SCHEDULE 1

Regulations 21 and 22

Applicable amount

**PART 1**

Personal Allowances

**F1**1. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**2. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**3. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 2**

Family Premium

**4.** ....

**PART 3**

Disability premiums

**F1**5. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**6. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**7. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F18.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Disability premium**

**F19.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Additional condition for the disability premium**

**F110.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Severe disability premium**

**F111.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Enhanced disability premium**

**F112.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Disabled child premium**

**F113.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Carer premium**

**F114.** .....

**F1** [Regulations](#) revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)



## Persons in receipt of concessionary payments

**F115.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## Persons in receipt of benefit for another

**F116.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## PART 4

### Amounts of disability premiums

**F117.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## PART 5

### Components

#### Components

**F118.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F119.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F120.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

#### Work-related activity component

**F121.** .....

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Support component**

**F1**22. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Amount of components**

**F1**23. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**24. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**PART 6**

**Transitional addition**

**F1**25. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**26. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**27. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Amount of transitional addition**

**F1**28. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1**29. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

### Interpretation of Part 6

**F1**30. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## SCHEDULE 2

Regulation 78

### Amount of alternative maximum council tax reduction

**F1**1. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**2. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**3. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**4. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

## SCHEDULE 3

Regulations 35(2) and 37(2)

### Sums to be disregarded in the calculation of earnings

**F1**1. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F12.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F13.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F14.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F15.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F16.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F17.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F18.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F19.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F110.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F111.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**12. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**13. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**14. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**15. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**16. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**17. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**18. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**19. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

SCHEDULE 4

Regulation 39(2)

Sums to be disregarded in the calculation of income other than earnings

**F1**1. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**2. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**3. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**4. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**5. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**6. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**7. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**8. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**9. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**10. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**11. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**12. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**13. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**14. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**15. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**16. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**17. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**18. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**19. ....

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**20. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**20A. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**21. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**22. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**23. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**24. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**25. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**26. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**27. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)



**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1**28. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**29. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**30. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**31. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**32. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**33. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**34. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**35. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**36. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

37. A 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—

[<sup>F9</sup>(a) from a welfare fund;]

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

- [<sup>F10</sup>(aa) by a local authority in exercise of the power in section 20 of the Local Government in Scotland Act 2003 (power to advance well-being) and using funds provided by the Scottish Ministers,]
- (b) by a local authority in exercise of the power in section 1 of the Localism Act 2011 <sup>M8</sup> (local authority's general power of competence) 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
- (c) by, or on behalf of, the Welsh Ministers in exercise of the power in section 60 of the Government of Wales Act 2006 <sup>M9</sup> (promotion etc. of well-being).

<b>F9</b>	Sch. 4 para. 37(a) substituted (1.4.2016) by <a href="#">The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81)</a> , regs. 1(2), <b>4(5)</b>
<b>F10</b>	Sch. 4 para. 37(aa) inserted (1.2.2021) by <a href="#">The Council Tax Reduction (Scotland) Amendment (No. 4) Regulations 2020 (S.S.I. 2020/413)</a> , regs. 1, <b>5(a)</b>
<b>Marginal Citations</b>	
<b>M8</b>	<a href="#">2011 c.20.</a>
<b>M9</b>	<a href="#">2006 c.32.</a>

**38.** Any payment under Part 10 of the 1992 Act (Christmas bonus for pensioners).

<sup>F1</sup>**39.** .....

<b>F1</b>	<a href="#">Regulations</a> revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by <a href="#">The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249)</a> , reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
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<sup>F1</sup>**40.** .....

<b>F1</b>	<a href="#">Regulations</a> revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by <a href="#">The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249)</a> , reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
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<sup>F1</sup>**41.** .....

<b>F1</b>	<a href="#">Regulations</a> revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by <a href="#">The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249)</a> , reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
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<sup>F1</sup>**42.** .....

<b>F1</b>	<a href="#">Regulations</a> revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by <a href="#">The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249)</a> , reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
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<sup>F1</sup>**43.** .....

<b>F1</b>	<a href="#">Regulations</a> revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by <a href="#">The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249)</a> , reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
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<sup>F1</sup>**44.** .....

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 45.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 46.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 47.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 48.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 49.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 50.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 51.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 52.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)
<b>F1</b> 53.	.....
<b>F1</b>	Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, <b>sch. 6</b> (with regs. 2, 97-101)

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1**54. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**55. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**56. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**57. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**58. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**59. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**60. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**61. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**62. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**63. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**64. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**65. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**66. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**67. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**68. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**69. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**70. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**71. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

SCHEDULE 5

Regulation 43(2)

Capital to be disregarded

**F1**1. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**2. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**3. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**4. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**5. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**6. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**7. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**8. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**9. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**10. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**11. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**11A. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**12. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**13. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**14. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**15. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**16. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**17. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**18. ....

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**19. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**20. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**21. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**22. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**23. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**24. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**25. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**26. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**27. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)



**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1**28. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**29. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**30. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**31. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**32. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**33. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**34. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**35. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**36. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**37. ....

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F138.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F139.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F140.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F141.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F142.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F143.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F144.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F145.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F146.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1**47. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**48. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**49. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**50. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**51. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**52. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**53. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**54. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**55. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**56. ....

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**57. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**58. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**59. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**60. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**61. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**62. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**63. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**64. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**65. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 66.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 67.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 68.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 69.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 70.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 71.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 72.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 73.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 74.** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1 75.** .....

**Changes to legislation:** There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

SCHEDULE 6

Regulation 93

Savings provisions

**F1**1. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**2. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**Interpretation**

**F1**3. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

SCHEDULE 7

Regulation 94

Consequential amendments

**F1**1. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**2. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**3. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F1**4. ....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

**F15** .....

**F1** Regulations revoked (except regs. 2 (in part), 37, 38, sch. 4 paras. 37, 38) (1.4.2022) by [The Council Tax Reduction \(Scotland\) Regulations 2021 \(S.S.I. 2021/249\)](#), reg. 1, **sch. 6** (with regs. 2, 97-101)

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make provision for a reduction in liability for council tax (“council tax reduction”) for persons who have not reached the qualifying age for state pension credit and for persons who have reached that age and receive income support or income-based jobseeker's allowance. (Provision relating to a reduction in liability for council tax reduction for those who have reached the qualifying age for state pension credit and do not receive those benefits is contained in the Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012.)

Part 1 of the Regulations contains general provisions (regulations 2 to 6).

Part 2 deals with families. Regulation 7 provides that only one member of a family can be entitled to council tax reduction. Regulation 9 provides that where an applicant for council tax reduction is in receipt of an income related benefit the income and capital of all family members is to be treated as the income and capital of the applicant. Regulation 10 describes the situation where a person is to be treated as responsible for another person. Regulation 11 describes the situations where a person is to be treated as being a member of a household.

In Part 3, regulation 12 describes the persons to whom the Regulations apply and regulation 13 provides that the Regulations apply to the financial year commencing 1st April 2013 and each subsequent financial year.

In Part 4, regulation 14 describes the conditions of entitlement to council tax reduction and regulations 15 to 20 describe the categories of persons who are not entitled to council tax reduction. These are absentees from the dwelling (regulation 15), persons treated as not in Great Britain (regulations 16 to 18), persons subject to immigration control (regulation 19) and students (regulation 20).

Part 5 (regulations 21 to 23) and Schedule 1 provide for the calculation of the applicable amount, which is a sum representing the needs of the applicant and the applicant's family.

Part 6 has provision for the calculation of income and capital.

Chapter 1 provides for the income of persons other than the applicant to be treated as the applicant's (regulations 24 and 25). Chapter 2 deals with the calculation of income and capital for persons in receipt of universal credit (regulation 26). Chapter 3 sets out how income should be calculated for the purpose of calculating entitlement to council tax reduction (regulations 27 to 33). Chapter 4 deals with the income of employed earners (regulations 34 and 35) and chapter 5 with the income of self-employed earners (regulations 36 to 38). Schedule 3 sets out the sums to be disregarded when calculating earnings. Chapter 6 deals with other types of income; regulation 39 deals with income other than earnings, regulation 40 with capital to be treated as income and regulation 41 with notional income. Schedule 4 sets out the sums to be disregarded when calculating income other than earnings.

**Changes to legislation:** *There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012. (See end of Document for details)*

Chapter 7 has provision for the calculation of capital (regulations 42 to 51) and Schedule 5 describes capital that is to be disregarded.

Part 7 provides for the treatment of students. Chapter 1 has general provision for students (regulations 52 and 53) and chapter 2 deals with the calculation of the income of students (regulations 54 to 65).

Part 8 sets out the formula for calculating the maximum amount of council tax reduction to which a person is entitled (regulation 66). It also provides for an extended period of entitlement of up to 4 weeks in specified circumstances (regulations 68 to 77). Regulation 78 and Schedule 2 describe the situation where the alternative maximum council tax reduction applies.

Part 9 deals with when entitlement to council tax reduction begins and when a change in entitlement as a result of a change in circumstances take effect (regulations 80 and 81).

Part 10 deals with the application process. Regulation 82 describes who may apply and regulations 83 to 88 provide for other aspects of the process, including the form of applications and withdrawal of applications.

Part 11 provides for a duty to notify the relevant authority of a change of circumstances (regulations 89 and 90).

Part 12 allows for the sending of documents by electronic communication (regulation 91).

Part 13 contains transitional provision (regulation 92), savings provision (regulation 93 and Schedule 6) and consequential amendments (regulation 94 and Schedule 7).



**Changes to legislation:**

There are currently no known outstanding effects for the The Council Tax Reduction (Scotland) Regulations 2012.