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SCOTTISH STATUTORY INSTRUMENTS

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**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

**THE COUNCIL TAX REDUCTION  
(SCOTLAND) REGULATIONS 2012**

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SCHEDULE 1      Applicable amount

PART 1      Personal Allowances

- 1. The amount specified in column (2) below in respect of...
- 2. For the purposes of paragraph 1 an applicant is entitled...
- 3. The amounts specified in column (2) below in respect of...

PART 2      Family Premium

- 4. (1) The amount for the purposes of regulations 21(c) and...

PART 3      Disability premiums

- 5. Except as provided in paragraph 6, a premium specified in...
- 6. Subject to paragraph 7, where an applicant satisfies the conditions...
- 7. The following premiums, namely— (a) a severe disability premium to...
- 8. (1) Subject to sub-paragraph (2), for the purposes of this...
- 9. Disability premium
- 10. Additional condition for the disability premium
- 11. Severe disability premium
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- 14. Carer premium
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PART 4      Amounts of disability premiums

17. The premiums referred to in regulation 21(d) (applicable amount) and...
  - PART 5 Components
18. Components
19. Subject to paragraph 20, the applicant is entitled to one,...
20. (1) The applicant has no entitlement under paragraph 21 or...
21. Work-related activity component
22. Support component
23. Amount of components
24. The amount of the support component is £39.40 .
  - PART 6 Transitional addition
25. (1) The applicant is entitled to a transitional addition calculated...
26. (1) This paragraph applies where— (a) the applicant's entitlement to...
27. (1) This paragraph applies where— (a) the applicant's entitlement to...
28. Amount of transitional addition
29. (1) Subject to sub-paragraph (2), where there is a change...
30. Interpretation of Part 6
  - SCHEDULE 2 Amount of alternative maximum council tax reduction
    1. Subject to paragraphs 2 and 3, the alternative maximum council...
    2. In determining a second adult's gross income for the purposes...
    3. Where there are two or more second adults residing with...
    4. In this Schedule— “ council tax due in respect of...
  - SCHEDULE 3 Sums to be disregarded in the calculation of earnings
    1. In the case of an applicant who has been engaged...
    2. In the case of an applicant who, before the first...
    3. In the case of an applicant who has been engaged...
    4. (1) In a case to which this paragraph applies and...
    5. In a case where the applicant is a lone parent,...
    6. (1) In a case to which neither paragraph 4 nor...
    7. Where the carer premium is awarded in respect of an...
    8. In a case where paragraphs 4, 6, 7 and 9...
    9. (1) In a case where paragraphs 4, 5, 6 and...
    10. Where the applicant is engaged in one or more employments...
    11. In a case to which none of paragraphs 4 to...
    12. (1) Where— (a) the applicant (or if the applicant is...
    13. Any amount or the balance of any amount which would...
    14. Where an applicant is on income support, an income-based jobseeker's...
    15. Any earnings derived from employment which are payable in a...
    16. Where a payment of earnings is made in a currency...
    17. Any earnings of a child or young person.
    18. (1) In a case where the applicant is a person...
    19. In this Schedule “ part-time employment ” means employment in...
      - SCHEDULE 4 Sums to be disregarded in the calculation of income other than earnings
        1. Any payment made to the applicant in respect of any...
        2. Any payment made to the applicant in respect of any...
        3. Any amount paid by way of tax on income which...
        4. Any payment in respect of any expenses incurred or to...
        5. Any payment in respect of expenses arising out of the...
        6. In the case of employment as an employed earner, any...
        7. Where the applicant is on income support, an income-based jobseeker's...
        8. Where the applicant is a member of a joint-claim couple...
        9. Where the applicant, or a person who was the applicant's...
        10. Any disability living allowance , child disability payment , adult...

11. Any concessionary payment made to compensate for the non-payment of —...
12. Any mobility supplement under article 20 of the Naval, Military...
13. Any attendance allowance.
14. Any payment as holder of the Victoria Cross or of...
15. (1) Any payment— (a) by way of an education maintenance...
16. Any payment made by way of a repayment under regulation...
17. (1) Any payment made pursuant to section 2 of the...
18. (1) Subject to sub-paragraph (2), any of the following payments—...
19. Any of the following payments— (a) a war disablement pension...
20. Subject to paragraph 40, £15 of any—
- 20A Any payment of bereavement support payment under section 30 of...
21. (1) Any income derived from capital to which the applicant...
22. Where the applicant makes a parental contribution in respect of...
23. (1) Where the applicant is the parent of a student...
24. Any payment made to the applicant by a child or...
25. Where the applicant occupies a dwelling as the applicant's home...
26. (1) Where the applicant occupies a dwelling as the applicant's...
27. (1) Any income in kind, except where regulation 39(11)(b) (calculation...
28. Any income which is payable in a country outside the...
29. (1) Any payment made in respect of a person who...
30. Any payment made to the applicant by virtue of arrangements...
31. Any payment for a person (“ the person concerned ”),...
32. Any payment made by a local authority in accordance with...
33. (1) Subject to sub-paragraph (2), any payment (or part of...
34. (1) Subject to sub-paragraph (2), any payment received under an...
35. Any payment of income which by virtue of regulation 45...
36. Any social fund payment made pursuant to Part 8 of...
37. A crisis payment made for the purpose of meeting an...
38. Any payment under Part 10 of the 1992 Act (Christmas...
39. Where a payment of income is made in a currency...
40. The total of an applicant's income or, if the applicant...
41. (1) Any payment made under or by the Trusts, the...
42. Any housing benefit.
43. Any payment made by the Secretary of State to compensate...
44. Any payment in consequence of a reduction of council tax...
45. (1) Any payment or repayment made— (a) under regulation 3,...
46. Any payment made to such persons entitled to receive benefits...
47. Any payment made by the Scottish Ministers or the Secretary...
48. (1) Where an applicant's family includes at least one child...
49. (1) Any payment of child aliment or maintenance made by...
50. Any payment (other than a training allowance) made, whether by...
51. Any guardian's allowance payable under section 77 of the 1992...
52. (1) If the applicant is in receipt of any benefit...
53. Any supplementary pension under article 23(2) of the Naval, Military...
54. In the case of a pension awarded at the supplementary...
55. (1) Any payment which is— (a) made under any of...
56. Except in a case which falls under paragraph 18(1) of...
57. Any payment made as a direct payment as defined in...
58. (1) Subject to sub-paragraph (2), in respect of a person...
59. (1) Any payment of a sports award except to the...
60. Where the amount of subsistence allowance paid to a person...
61. In the case of an applicant participating in an employment...

**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)

62. Any discretionary housing payment paid pursuant to regulation 2(1) of...
63. (1) Any payment made by a local authority or by...
64. Any payment of child benefit.
65. Any carer's allowance supplement made under section 81 of the...
66. Any early years assistance given under section 24, section 32...
67. Any funeral expense assistance given under section 24, section 34...
68. Any payment made under the Carer's Assistance (Young Carer Grants)...
69. Any payment or interest on a payment made under, or...
70. Any Scottish child payment assistance paid by virtue of Regulations...
71. Any payment of winter heating assistance made by virtue of...
  - SCHEDULE 5 Capital to be disregarded
  1. Any payment made to the applicant in respect of any...
  2. Any payment made to the applicant in respect of any...
  3. The dwelling together with any garage, garden and outbuildings, normally...
  4. Any premises acquired for occupation by the applicant which the...
  5. Any sum directly attributable to the proceeds of sale of...
  6. Any premises occupied in whole or in part—
  7. Where an applicant is on income support, an income-based jobseeker's...
  8. Where the applicant is a member of a joint-claim couple...
  9. Any future interest in property of any kind, other than...
  10. (1) The assets of any business owned in whole or...
  11. (1) Subject to sub-paragraph (2), any arrears of or any...
  - 11A (1) The total amount of any payments disregarded under paragraph...
  12. Any sum— (a) paid to the applicant in consequence of...
  13. Any sum— (a) deposited with a housing association as defined...
  14. Any personal possessions except those acquired by the applicant with...
  15. The value of the right to receive any income under...
  16. Where the funds of a trust are derived from a...
  17. (1) Any payment made to the applicant or the applicant's...
  18. The value of the right to receive any income under...
  19. The value of the right to receive any income which...
  20. The surrender value of any instrument by which the payment...
  21. Where any payment of capital falls to be made by...
  22. Any payment made by a local authority in accordance with...
  23. (1) Subject to sub-paragraph (2), any payment (or part of...
  24. Any social fund payment made pursuant to Part 8 of...
  25. Any crisis payment made for the purpose of meeting an...
  26. Any refund of tax which falls to be deducted under...
  27. Any capital which by virtue of regulation 40 (capital treated...
  28. Where any payment of capital is made in a currency...
  29. (1) Any payment made under or by any of the...
  30. (1) Where an applicant has ceased to occupy what was...
  31. Any premises where the applicant is taking reasonable steps to...
  32. Any premises which the applicant intends to occupy as the...
  33. Any premises which the applicant intends to occupy as the...
  34. Any payment made by the Secretary of State to compensate...
  35. The value of the right to receive an occupational or...
  36. The value of any funds held under a personal pension...
  37. The value of the right to receive any rent except...
  38. Any payment in kind made by a charity or under...
  39. Any payment made pursuant to section 2 of the Enterprise...
  40. Any payment in consequence of a reduction of council tax...
  41. Any grant made in accordance with a scheme made under...



42. Any arrears of supplementary pension which is disregarded under paragraph...
43. (1) Any payment or repayment made— (a) under regulation 3,...
44. Any payment made to those persons entitled to receive benefits...
45. Any payment made under Part 8A of the 1992 Act...
46. Any payment made by the Scottish Ministers or the Secretary...
47. Any payment (other than a training allowance) made, whether by...
48. Any payment made by a local authority under section 3...
49. (1) Subject to sub-paragraph (2), where an applicant satisfies the...
50. Any sum of capital administered on behalf of a person...
51. (1) Any sum of capital to which sub-paragraph (2) applies...
52. Any payment to the applicant as holder of the Victoria...
53. In the case of a person who is receiving, or...
54. (1) Any payment of a sports award for a period...
55. (1) Any payment— (a) by way of an education maintenance...
56. In the case of an applicant participating in an employment...
57. Any arrears of subsistence allowance paid as a lump sum...
58. Where an ex-gratia payment of £10,000 has been made by...
59. (1) Subject to sub-paragraph (2), the amount of any trust...
60. The amount of any payment, other than a war disablement...
61. (1) Any payment made by a local authority, or by...
62. Any payment made under regulations made under ... section 57...
63. Any payment made to the applicant under regulations under section...
64. Any payment made to the applicant under regulations made under...
65. Any bereavement support payment in respect of the rate set...
66. Any payment made under or by the Thalidomide Trust.
67. Any early years assistance given in accordance with section 24,...
68. Any funeral expense assistance given in accordance with section 24,...
69. Any payment made under the Carer's Assistance (Young Carer Grants)...
70. Any payment or interest on a payment made under, or...
71. Any ex gratia payment made at the discretion of the...
72. Any payment of winter heating assistance made by virtue of...
73. The one-off payment of £500 to NHS and social care...
74. The one-off payment of £500 to working tax credit recipients....
75. Any redress payment made under Part 4 of the Redress...

#### SCHEDULE 6 Savings provisions

1. (1) Where, on 12th April 1995, a person was entitled...
2. (1) Where the higher pensioner premium was applicable to a...
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#### SCHEDULE 7 Consequential amendments

1. (1) The Council Tax (Administration and Enforcement) (Scotland) Regulations 1992...
2. In the Council Tax (Reductions for Disabilities) (Scotland) Regulations 1992...
3. In the Council Tax (Alteration of Lists and Appeals) (Scotland)...
4. In the Council Tax (Reduction of Liability) (Scotland) Regulations 1994...
5. In the Council Tax (Administration and Enforcement) (Scotland) Amendment Regulations...

Explanatory Note

**Changes to legislation:**

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