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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 303**

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

**PART 1**

**General**

**Interpretation**

2.—(1) In these Regulations, unless the context otherwise requires—

“the 1973 Act” means the Employment and Training Act 1973(1);

“the 1992 Act” means the Social Security Contributions and Benefits Act 1992(2);

“Abbeyfield Home” means an establishment run by the Abbeyfield Society including all bodies corporate or unincorporated which are affiliated to that Society;

“academic year” means the period of 12 months beginning on 1st January, 1st April, 1st July or 1st September according to whether the course in question begins in the winter, the spring, the summer or the autumn respectively but if students are required to begin attending the course during August or September and to continue attending through the autumn, the academic year of the course is to be considered to begin in the autumn rather than the summer;

“the Act” means the Local Government Finance Act 1992;

“additional statutory paternity pay” means statutory paternity pay under section 171ZEA(a) or 171ZEB of the 1992 Act(3);

“adoption leave” means a period of absence from work on ordinary or additional adoption leave by virtue of section 75A or 75B of the Employment Rights Act 1996(4);

“alternative maximum council tax reduction” means the amount calculated in accordance with regulation 78 (alternative maximum council tax reduction) and Schedule 2;

“applicable amount” means the amount calculated in accordance with Part 5 and Schedule 1;

“applicant” means a person applying for council tax reduction or, as the case may be, a person who is entitled to council tax reduction whose entitlement is or may be subject to re-assessment by the relevant authority;

“application” means an application for council tax reduction;

“appropriate maximum council tax reduction” means the maximum council tax reduction applicable to a person calculated in accordance with regulation 66;

“assessment period” means a period described in regulations 29 (average weekly earnings of employed earners), 30 (average weekly earnings of self-employed earners) and 31 (average weekly income other than earnings) over which income falls to be calculated;

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(1) 1973 c.50.

(2) 1992 c.4.

(3) Section 171ZEA was added by section 6 of the Work and Families Act 2006 (c.18) and section 171ZEB was added by section 7 of that Act.

(4) 1996 c.18. Sections 75A and 75B were inserted by section 3 of the Employment Act 2002 (c.22) and amended by paragraphs 33 and 34, respectively, of Schedule 1 to the Work and Families Act 2006 (c.18).

“attendance allowance” means—

- (a) an attendance allowance under Part 3(5) of the 1992 Act;
- (b) an increase of disablement pension under section 104 or 105 of the 1992 Act;
- (c) a payment under regulations made in exercise of the power conferred by paragraph 7(2)(b) of Part 2 of Schedule 8 to the 1992 Act;
- (d) an increase of an allowance which is payable in respect of constant attendance under paragraph 4 of Part 1 of Schedule 8 to the 1992 Act;
- (e) a payment by virtue of article 14, 15, 16, 43 or 44 of the Personal Injuries (Civilians) Scheme 1983(6) or any analogous payment; or
- (f) any payment based on need for attendance which is paid as part of a war disablement pension;

“basic rate” has the meaning given by section 989 of Income Tax Act 2007(7);

“the benefit Acts” means the 1992 Act, the Jobseekers Act and the Welfare Reform Act;

“the Board of the Pension Protection Fund” means the body corporate established under section 107 of the Pensions Act 2004(8);

“care home” in Scotland means a care home service within the meaning given by paragraph 2 of schedule 12 to the Public Services Reform (Scotland) Act 2010(9) and in England and Wales has the meaning given by section 3 of the Care Standards Act 2000(10);

“carer’s allowance” means an allowance under section 70(11) of the 1992 Act;

“the Caxton Foundation” means the charitable trust of that name established on 28th March 2011 out of funds provided by the Secretary of State for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with its provisions;

“child” means a person under the age of 16;

“child benefit” means child benefit under section 141 of the 1992 Act(12);

“child care costs element” means an amount in respect of child care costs included in an award of universal credit by virtue of section 10 of the Welfare Reform Act 2012(13) and any regulations made under that section;

“child tax credit” means a child tax credit under section 8 of the Tax Credits Act 2002(14);

“civil partnership” means a civil partnership which exists under or by virtue of the Civil Partnership Act 2004(15), and “civil partner” is to be construed accordingly;

“close relative” means a parent, parent-in-law, son, son-in-law, daughter, daughter-in-law, step-parent, step-son, step-daughter, brother, sister or, if any of the preceding persons is one member of a couple, the other member of that couple;

“concessionary payment” means a payment made under arrangements made by the Secretary of State with the consent of the Treasury which is charged either to the National Insurance

(5) Part 3 was relevantly amended by section 66 of the Welfare Reform and Pensions Act 1999 (c.30), section 60 of the Welfare Reform Act 2007 (c.5) and S.I. 2011/2426.

(6) S.I. 1983/686 as relevantly amended by S.I. 1984/1675 and 2001/420.

(7) 2007 c.3. Section 989 was relevantly amended by section 26 of the Scotland Act 2012 (c.11).

(8) 2004 c.35.

(9) 2010 asp 8.

(10) 2000 c.14. Section 3 was amended by paragraph 4 of Schedule 5 to the Health and Social Care Act 2008 (c.14).

(11) Section 70 was amended by S.I. 1994/2556, 2002/1457 and 2011/2426.

(12) Section 141 was amended by section 1 of the Child Benefit Act 2005 (c.6).

(13) 2012 c.5.

(14) 2002 c.21.

(15) 2004 c.33.

Fund or to a Departmental Expenditure Vote to which payments of benefit or tax credits under the benefit Acts or the Tax Credits Act 2002 are charged;

“contributory employment and support allowance” means a contributory allowance under Part 1 of the Welfare Reform Act(16);

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

“council tax benefit” means council tax benefit under the Council Tax Benefit Regulations 2006(17);

“council tax reduction” means a reduction in liability for council tax calculated in accordance with these Regulations;

“couple” means—

- (a) a man and a woman who are married to each other and are members of the same household, but not if the marriage is a polygamous marriage;
- (b) a man and a woman who are not married to each other but are living together as husband and wife;
- (c) two people of the same sex who are civil partners of each other and are members of the same household; or
- (d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners,

and for the purposes of sub-paragraph (d), two people of the same sex are to be regarded as living together as if they were civil partners if they would be regarded as living together as husband and wife were they two people of the opposite sex;

“course of study” means any course of study, whether or not it is a sandwich course and whether or not a grant is made for attending or undertaking it;

“date of application” means the date on which the application is made, or treated as made, for the purposes of regulation 5(9) (occupation of a dwelling as a home) and regulation 85 (date on which an application is made);

“designated office” means the office designated by the relevant authority as the office to which applications should be sent;

“disability living allowance” means a disability living allowance under section 71 of the 1992 Act(18);

“discount” means discount under section 79 of the Act (discount of the amount of council tax payable);

“earnings” has the meaning given by regulation 34 (earnings of employed earners) or, as the case may be, regulation 36 (earnings of self-employed earners);

“educational establishment” has the meaning given by section 135(1) of the Education (Scotland) Act 1980(19);

“the Eileen Trust” means the charitable trust of that name established on 29th March 1993 out of funds provided by the Secretary of State for the benefit of persons eligible for payment in accordance with its provisions;

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(16) Part 1 was relevantly amended by section 52 of the Welfare Reform Act 2012 (c.5).

(17) S.I. 2006/215.

(18) Section 71 was amended by section 67 of the Welfare Reform and Pensions Act 1999 (c.30).

(19) 1980 c.44. Section 135 was relevantly amended by section 82(2) of, and Schedule 11 to, the Self-Governing Schools etc. (Scotland) Act 1989 (c.3) and paragraph 7(7) of Schedule 9, and Schedule 10, to the Further and Higher Education (Scotland) Act 1992 (c.37).

“employed earner” is to be construed in accordance with section 2(1)(a) of the 1992 Act<sup>(20)</sup> and also includes a person who is in receipt of a payment which is payable under any enactment having effect in Northern Ireland and which corresponds to statutory sick pay or statutory maternity pay;

“employment and support allowance” means employment and support allowance under Part 1 of the Welfare Reform Act<sup>(21)</sup>;

“Employment and Support Allowance Regulations” means the Employment and Support Allowance Regulations 2008<sup>(22)</sup>;

“Employment and Support Allowance (Existing Awards) Regulations” means the Employment and Support Allowance (Transitional Provisions, Housing Benefit and Council Tax Benefit) (Existing Awards) (No. 2) Regulations 2010<sup>(23)</sup>;

“the Employment, Skills and Enterprise Scheme” means a scheme under section 17A of the Jobseekers Act 1995<sup>(24)</sup> (schemes for assisting persons to obtain employment: “work for your benefit” schemes etc.) known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to assist applicants to obtain employment, including self-employment, and which may include for any individual work-related activity (including work experience or job search);

“employment zone” means an area within Great Britain designated for the purposes of section 60 of the Welfare Reform and Pensions Act 1999<sup>(25)</sup> and an “employment zone programme” means a programme established for such an area or areas designed to assist applicants for a jobseeker’s allowance to obtain sustainable employment;

“employment zone contractor” means a person who is undertaking the provision of facilities in respect of an employment zone programme on behalf of the Secretary of State;

“enactment” includes an enactment contained in, or in an instrument made under, an Act of the Scottish Parliament;

“extended council tax reduction” means an extension of a period of entitlement to council tax reduction under regulation 68 (extended council tax reduction);

“extended council tax reduction (qualifying contributory benefits)” means an extension of a period of entitlement to council tax reduction under regulation 73 (extended council tax reduction (qualifying contributory benefits));

“family” means—

- (a) a couple;
- (b) a couple and a member of the same household for whom one of them is, or both are, responsible and who is a child or young person; or
- (c) subject to regulation 25 (circumstances in which the income and capital of a non-dependant is to be treated as the applicant’s), a person who is not a member of a couple and a member of the same household for whom the person is responsible and who is a child or young person.

“first authority” means the relevant authority to which a mover was liable to pay council tax for the dwelling that person resided in immediately before moving to the dwelling in the area of the second authority;

<sup>(20)</sup> Section 2(1)(a) was amended by paragraph 171 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1).

<sup>(21)</sup> Part 1 was relevantly amended by sections 50, 52 and 53 of the Welfare Reform Act 2012.

<sup>(22)</sup> S.I. 2008/794.

<sup>(23)</sup> S.I. 2010/1907.

<sup>(24)</sup> 1995 c.18. Section 17A was inserted by section 1(2) of the Welfare Reform Act 2009 (c.24) and amended by Part 3 of Schedule 14 to the Welfare Reform Act 2012.

<sup>(25)</sup> 1999 c.30.

“full-time course of study” means a full-time course of study which—

- (a) is not funded in whole or in part by the Scottish Ministers at a college of further education or by the Young People’s Learning Agency for England, the Chief Executive of Skills Funding or by the Welsh Ministers;
- (b) is a course of higher education and is funded in whole or in part by the Scottish Ministers;
- (c) is not higher education and is funded in whole or in part by the Scottish Ministers at a college of further education and involves—
  - (i) more than 16 hours per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff according to the number of hours set out in a document signed on behalf of the college; or
  - (ii) 16 hours or less per week of classroom-based or workshop-based programmed learning under the direct guidance of teaching staff and it involves additional hours using structured learning packages supported by the teaching staff where the combined total of hours exceeds 21 hours per week, according to the number of hours set out in a document signed on behalf of the college; or
- (d) is funded in whole or in part by the Young People’s Learning Agency for England, the Chief Executive of Skills Funding or by the Welsh Ministers if it involves more than 16 guided learning hours per week for the student in question, according to the number of guided learning hours per week for that student set out—
  - (i) in the case of a course funded by the Young People’s Learning Agency for England or the Chief Executive of Skills Funding, in the student’s learning agreement signed on behalf of the establishment which is funded by either of those bodies for the delivery of that course; or
  - (ii) in the case of a course funded by the Welsh Ministers, in a document signed on behalf of the establishment which is funded by the Welsh Ministers for the delivery of that course;

“full-time student” means a person attending or undertaking a full-time course of study<sup>(26)</sup>;

“the Fund” means moneys made available from time to time by the Secretary of State for the benefit of persons eligible for payment in accordance with the provisions of a scheme established by the Secretary of State on 10th or 24th April 1992, as the case may be;

“guaranteed income payment” means a payment made under article 15(1)(c) or 29(1)(a) of the Armed Forces and Reserve Forces (Compensation Scheme) Order 2011<sup>(27)</sup>;

“higher education” means higher education within the meaning of Part 2 of the Further and Higher Education (Scotland) Act 1992<sup>(28)</sup>;

“housing benefit” means housing benefit under section 130 of the 1992 Act<sup>(29)</sup>;

“the Housing Benefit Regulations” means the Housing Benefit Regulations 2006<sup>(30)</sup>;

“housing costs element” means an amount in respect of housing costs included in an award of universal credit by virtue of section 11 of the Welfare Reform Act 2012 and any regulations made under that section;

“Immigration and Asylum Act” means the Immigration and Asylum Act 1999<sup>(31)</sup>;

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<sup>(26)</sup> See paragraph (2) to (4).

<sup>(27)</sup> [S.I. 2011/517](#).

<sup>(28)</sup> [1992 c.37](#). Section 38 was relevantly amended by paragraph 9 of Schedule 5 to the Education (Scotland) Act [1996 \(c.48\)](#).

<sup>(29)</sup> Section 130 was relevantly amended by paragraph 3 of Schedule 9 to the Local Government Finance Act [1992 \(c.14\)](#), Part 6 of Schedule 19 to the Housing Act [1996 \(c.52\)](#) and paragraph 1(3) of Schedule 5, and Schedule 8, to the Welfare Reform Act [2007 \(c.5\)](#).

<sup>(30)</sup> [S.I. 2006/213](#).

<sup>(31)</sup> [1999 c.33](#).

“incapacity benefit” means incapacity benefit under section 30A, 40 or 41 of the 1992 Act**(32)**;

“an income-based jobseeker’s allowance” and “a joint-claim jobseeker’s allowance” have the same meaning as they have in the Jobseekers Act by virtue of section 1(4) of that Act**(33)**;

“income-related employment and support allowance” means an income-related allowance under Part 1 of the Welfare Reform Act**(34)**;

“income support” means income support under section 124 of the 1992 Act;

“Income Support Regulations” means the Income Support (General) Regulations 1987**(35)**;

“independent hospital”—

(a) in Scotland, means an independent health care service as defined in section 10F(1)(a) and (b) of the National Health Service (Scotland) Act 1978**(36)**;

(b) in England, means a hospital as defined by section 275 of the National Health Service Act 2006**(37)** that is not a health service hospital as defined by that section; and

(c) in Wales, has the meaning assigned to it by section 2 of the Care Standards Act 2000**(38)**;

“the Independent Living Fund (2006)” means the Trust of that name established by a deed dated 10th April 2006 and made between the Secretary of State for Work and Pensions of the one part and Margaret Rosemary Cooper, Michael Beresford Boyall and Marie Theresa Martin of the other part;

“invalid carriage or other vehicle” means a vehicle propelled by a petrol engine or by electric power supplied for use on the road and to be controlled by the occupant;

“Jobseekers Act” means the Jobseekers Act 1995**(39)**;

“Jobseeker’s Allowance Regulations” means the Jobseeker’s Allowance Regulations 1996**(40)**;

“limited capability for work” has the meaning given in section 1(4) of the Welfare Reform Act;

“limited capability for work-related activity” has the meaning given in section 2(5) of the Welfare Reform Act;

“local authority” in Scotland means a council constituted by section 2 of the Local Government etc. (Scotland) Act 1994**(41)**;

“the London Bombings Relief Charitable Fund” means the company limited by guarantee (number 5505072) and registered charity of that name established on 11th July 2005 for the purpose of (amongst other things) relieving sickness, disability or financial need of victims (including families or dependants of victims) of the terrorist attacks carried out in London on 7th July 2005;

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

**(33)** Section 1(4) was relevantly amended by paragraph 2 of Schedule 7 to the Welfare Reform and Pensions Act 1999 (c.30). Paragraph (5) of this regulation makes further provision in relation to these allowances.

**(34)** Paragraph (6) of this regulation makes further provision in relation to this allowance.

**(35)** S.I. 1987/1967.

**(36)** 1978 c.29. Section 10F was inserted by section 108 of the Public Services Reform (Scotland) Act 2010 (asp 8).

**(37)** 2006 c.41.

**(38)** 2000 c.14. Section 2 was relevantly amended by section 106 of the Health and Social Care (Community Health and Standards) Act 2003 (c.43), paragraph 199 of Schedule 1 to the National Health Service (Consequential Provisions) Act 2006 (c.43), paragraph 3 of Schedule 5 to the Health and Social Care Act 2008 (c.14) and S.I. 2002/325.

**(39)** 1995 c.18.

**(40)** S.I. 1996/207.

**(41)** 1994 c.39. Section 2 was amended by paragraph 232(1) of Schedule 22 to the Environment Act 1995 (c.25).

“lone parent” means a person who has no partner and who is responsible for and a member of the same household as a child or young person;

“the Macfarlane (Special Payments) Trust” means the trust of that name, established on 29th January 1990 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia;

“the Macfarlane (Special Payments) (No. 2) Trust” means the trust of that name, established on 3rd May 1991 partly out of funds provided by the Secretary of State, for the benefit of certain persons suffering from haemophilia and other beneficiaries;

“the Macfarlane Trust” means the charitable trust, established partly out of funds provided by the Secretary of State to the Haemophilia Society, for the relief of poverty or distress among those suffering from haemophilia;

“the Mandatory Work Activity Scheme” means a scheme within section 17A (schemes for assisting persons to obtain employment: “work for your benefit” schemes etc.) of the Jobseekers Act 1995 known by that name and provided pursuant to arrangements made by the Secretary of State that is designed to provide work or work-related activity for up to 30 hours per week over a period of 4 consecutive weeks with a view to assisting applicants to improve their prospects of obtaining employment;

“maternity leave” means a period during which a woman is absent from work because she is pregnant or has given birth to a child, and at the end of which she has a right to return to work either under the terms of her contract of employment or under Part 8 of the Employment Rights Act 1996(42);

“medically approved” means certified by a medical practitioner;

“MFET Limited” means the company limited by guarantee (number 7121661) of that name, established for the purpose in particular of making payments in accordance with arrangements made with the Secretary of State to persons who have acquired HIV as a result of treatment by the NHS with blood or blood products;

“mobility supplement” means a supplement to which paragraph 12 of Schedule 4 refers;

“mover” means a person who moves from a dwelling in which the person is resident, and in respect of which the person is liable to pay council tax to the first authority, to reside in a dwelling in the area of the second authority and any reference to a mover is to be construed as including a reference to the mover’s partner;

“net earnings” means earnings calculated in accordance with regulation 35 (calculation of net earnings of employed earners);

“new dwelling” means, for the purposes of the definition of “second authority” and regulations 71 (extended council tax reduction: movers) and 76 (extended council tax reduction (qualifying contributory benefits): movers) the dwelling to which an applicant has moved, or is about to move, in which the applicant is or will be resident;

“non-dependant” has the meaning given by regulation 3 (non-dependants);

“occupational pension” means any pension or other periodical payment under an occupational pension scheme but does not include any discretionary payment out of a fund established for relieving hardship in particular cases;

“ordinary clothing or footwear” means clothing or footwear for normal daily use, but does not include school uniforms, or clothing or footwear used solely for sporting activities;

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(42) 1996 c.18. Part 8 was substituted by Part 1 of Schedule 4 to the Employment Relations Act 1999 (c.26).

“ordinary statutory paternity pay” means statutory paternity pay under section 171ZA or 171ZB of the 1992 Act<sup>(43)</sup>;

“partner” means—

- (a) where a person is a member of a couple, the other member of that couple; or
- (b) where a person is polygamously married to two or more members of the person’s household, any such member to whom the person is married;

“paternity leave” means a period of absence from work on ordinary paternity leave by virtue of section 80A or 80B of the Employment Rights Act 1996<sup>(44)</sup> or on additional paternity leave by virtue of section 80AA or 80BB of that Act;

“patient” means a person who is undergoing medical or other treatment as an in-patient in any hospital or similar institution;

“payment” includes part of a payment;

“personal independence payment” has the meaning given by Part 4 of the Welfare Reform Act 2012<sup>(45)</sup>;

“personal pension scheme” means—

- (a) a personal pension scheme as defined by section 1 of the Pension Schemes Act 1993<sup>(46)</sup>;
- (b) an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988<sup>(47)</sup> or a substituted contract within the meaning of section 622(3) of that Act<sup>(48)</sup> which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004<sup>(49)</sup>; or
- (c) a personal pension scheme approved under chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988<sup>(50)</sup> which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;

“polygamous marriage” means any marriage during the subsistence of which a party to it is married to more than one person and the ceremony of marriage took place under the law of a country which permits polygamy, and cognate expressions are to be construed accordingly;

“qualifying age for state pension credit” means (in accordance with section 1(2)(b) and (6) of the State Pension Credit Act 2002<sup>(51)</sup>)—

- (a) in the case of a woman, pensionable age; or
- (b) in the case of a man, the age which is pensionable age in the case of a woman born on the same day as the man;

“qualifying contributory benefit” means—

- (a) severe disablement allowance under section 68 of the 1992 Act<sup>(52)</sup>;
- (b) incapacity benefit; or
- (c) contributory employment and support allowance;

(43) Sections 171ZA and 171ZB were inserted by section 2 of the Employment Act 2002 (c.22) and moved under a new heading by paragraph 11 of Schedule 1 to the Work and Families Act 2006 (c.18).

(44) Sections 80A and 80B were inserted by section 1 of the Employment Act 2002 (c.22) and amended, respectively, by paragraphs 35 and 36 of Schedule 1 to the Work and Families Act 2006 (c.18).

(45) 2012 c.5.

(46) 1993 c.48. Section 1 was amended by section 239 of the Pensions Act 2004 (c.35), paragraph 1 of Schedule 27 to the Finance Act 2007 (c.11) and S.I. 2007/3014.

(47) 1988 c.1. Sections 620 and 621 were repealed by Part 3 of Schedule 42 to the Finance Act 2004 (c.12).

(48) Section 622 was repealed by Part 3 of Schedule 42 to the Finance Act 2004 (c.12).

(49) 2004 c.12.

(50) Chapter 4 was repealed by Part 3 of Schedule 42 to the Finance Act 2004 (c.12).

(51) 2002 c.16.

(52) Section 68 was repealed by Part 4 of Schedule 13 to the Welfare Reform and Pensions Act 1999 (c.30) but continues to have effect by virtue of S.I. 2000/2958.



“qualifying course” has the same meaning as it has in regulation 17A of the Jobseeker’s Allowance Regulations<sup>(53)</sup>;

“qualifying income-related benefit” means—

- (a) income support;
- (b) income-based jobseeker’s allowance; or
- (c) income-related employment and support allowance;

“qualifying person” means a person in respect of whom payment has been made from the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation or the London Bombings Relief Charitable Fund;

“reduction week” means a period of 7 consecutive days commencing on a Monday and ending on a Sunday;

“relative” means a close relative, grandparent, grandchild, uncle, aunt, nephew or niece;

“relevant authority” means a local authority administering council tax reduction;

“relevant child care charges” has the meaning given by regulation 28(5) (treatment of child care charges);

“remunerative work” has the meaning given by regulation 6 (remunerative work);

“rent” means “eligible rent” to which regulation 12B of the Housing Benefit Regulations<sup>(54)</sup> refers less any deductions in respect of non-dependants to be made under regulation 74 (non-dependant deductions) of those Regulations;

“residential accommodation” means accommodation which is provided in—

- (a) a care home;
- (b) an independent hospital;
- (c) an Abbeyfield home; or
- (d) an establishment managed or provided by a body incorporated by Royal charter or constituted by Act of Parliament or by Act of the Scottish Parliament other than a local social services authority;

“sandwich course” has the meaning prescribed in regulation 4(2) of the Education (Student Loans) (Scotland) Regulations 2007<sup>(55)</sup>, regulation 2(10) of the Education (Student Support) Regulations 2011<sup>(56)</sup> or regulation 2(10) of the Education (Student Support) (No. 2) Regulations (Northern Ireland) 2009<sup>(57)</sup>, as the case may be;

“second adult” has the meaning given to it in Schedule 2 (amount of alternative maximum council tax reduction);

“second authority” means the local authority to which a mover is liable to pay council tax for the new dwelling;

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

“self-employment route” means assistance in pursuing self-employed earner’s employment whilst participating in—

- (a) an employment zone programme;

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<sup>(53)</sup> Regulation 17A was inserted by [S.I. 1998/1274](#).

<sup>(54)</sup> Regulation 12B was inserted by [S.I. 2007/2868](#).

<sup>(55)</sup> [S.I. 2007/154](#).

<sup>(56)</sup> [S.I. 2011/1986](#).

<sup>(57)</sup> [S.I. 2009/373](#) as relevantly amended by [S.I. 2010/383](#).

(b) a programme provided or other arrangements made pursuant to section 2 of the Enterprise and New Towns (Scotland) Act 1990(58) (functions in relation to training for employment, etc.) or section 2 of the 1973 Act(59) (functions of the Secretary of State); or

(c) the Employment, Skills and Enterprise Scheme;

“service user group” means a group of individuals consulted by or on behalf of—

(a) a Health Board, Special Health Board or the Common Services Agency for the Scottish Health Service in consequence of a function under section 2B of the National Health Service (Scotland) Act 1978(60);

(b) a landlord authority in consequence of a function under section 105 of the Housing Act 1985(61);

(c) a public authority in consequence of a function under section 149 of the Equality Act 2010(62) or section 49A of the Disability Discrimination Act 1995(63);

(d) a best value authority in consequence of a function under section 3 of the Local Government Act 1999(64);

(e) a local authority landlord or registered social landlord in consequence of a function under section 53 of the Housing (Scotland) Act 2001(65);

(f) a relevant English body or a relevant Welsh body in consequence of a function under section 242 of the National Health Service Act 2006(66);

(g) a Local Health Board in consequence of a function under section 183 of the National Health Service (Wales) Act 2006(67);

(h) the Commission in consequence of a function under sections 4 or 5 of the Health and Social Care Act 2008(68);

(i) the regulator or a private registered provider of social housing in consequence of a function under sections 98, 193 or 196 of the Housing and Regeneration Act 2008(69); or

(j) a public or local authority in Great Britain in consequence of a function conferred under any other enactment,

for the purposes of monitoring and advising on a policy of that body or authority which affects or may affect persons in the group, or of monitoring or advising on services provided by that body or authority which are used (or may potentially be used) by those persons;

(58) 1990 c.35. Section 2 was relevantly amended by section 47 of, and paragraph 1 of Schedule 10 to, the Trade Union Reform and Employment Rights Act 1993 (c.19).

(59) Section 2 was substituted by section 25 of the Employment Act 1988 (c.19) and amended by Part 1 of Schedule 7 to the Employment Act 1989 (c.38) and section 47(1) of the Trade Union Reform and Employment Rights Act 1993 (c.19).

(60) 1978 c.29. Section 2B was inserted by section 7 of the National Health Service Reform (Scotland) Act 2004 (asp 7).

(61) 1985 c.68. Section 105 was amended by paragraph 5 of Schedule 8 to the Local Government (Wales) Act 1994 (c.19), paragraph 5 of Schedule 16 to the Government of Wales Act 1998 (c.38), paragraph 2(2) of Schedule 1 to the Anti-Social Behaviour Act 2003 (c.38) and S.I. 1996/2325 and 2010/866.

(62) 2010 c.15.

(63) 1995 c.50. Section 49A was inserted by section 3 of the Disability Discrimination Act 2005 (c.13) and S.I. 2006/312 (N.I. 1) and amended by S.I. 2010/2279. Section 49A was repealed for England and Wales and Scotland by Schedule 27 to the Equality Act 2010 (c.15) but continues to have effect in Northern Ireland.

(64) 1999 c.27. Section 3 was amended by section 137 of the Local Government and Public Involvement in Health Act 2007 (c.28).

(65) 2001 asp 10.

(66) 2006 c.41. Section 242 was amended by section 233 of the Local Government and Public Involvement in Health Act 2007 (c.28) and section 18(7) of the Health Act 2009 (c.21).

(67) 2006 c.42.

(68) 2008 c.14. Section 4 was amended by section 189 of the Health and Social Care Act 2012 (c.7).

(69) 2008 c.17. Section 193 was amended by section 176(1) of, and paragraph 4 of Schedule 17 and Part 27 of Schedule 25 to, the Localism Act 2011 (c.20). Section 196 was amended by section 26 of the Local Democracy, Economic Development and Construction Act 2009 (c.20) and paragraph 55 of Schedule 19 and Part 26 of Schedule 25 to the Localism Act 2011 (c.20).

“the Skipton Fund” means the ex-gratia payment scheme administered by the Skipton Fund Limited, incorporated on 25th March 2004, for the benefit of certain persons suffering from hepatitis C and other persons eligible for payment in accordance with the scheme’s provisions;

“special account” means an account as defined for the purposes of chapter 4A of Part 8 of the Jobseeker’s Allowance Regulations or chapter 5 of Part 10 of the Employment and Support Allowance Regulations;

“sports award” means an award made by one of the Sports Councils named in section 23(2) of the National Lottery etc Act 1993(70) out of sums allocated to it for distribution under that section;

“statutory adoption pay” means statutory adoption pay under section 171ZL of the 1992 Act(71);

“statutory maternity pay” means statutory maternity pay under section 164 of the 1992 Act(72);

“statutory paternity pay” means statutory paternity pay payable under Part 12ZA of the 1992 Act(73);

“statutory sick pay” means statutory sick pay under section 151 of the 1992 Act(74);

“student” means a person, other than a person in receipt of a training allowance, who is attending or undertaking—

- (a) a course of study at an educational establishment; or
- (b) a qualifying course;

“student loan” means a loan towards a student’s maintenance pursuant to section 73 of the Education (Scotland) Act 1980(75), any regulations made under section 22 of the Teaching and Higher Education Act 1998(76) or article 3 of the Education (Student Support) (Northern Ireland) Order 1998(77) and includes a young student’s bursary paid under regulation 4(1)(c) of the Students’ Allowances (Scotland) Regulations 2007(78);

“subsistence allowance” means an allowance which an employment zone contractor has agreed to pay to a person who is participating in an employment zone programme;

“training allowance” means an allowance (whether by way of periodical grants or otherwise) payable—

- (a) out of public funds by a Government department or by or on behalf of Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise, the Secretary of State, the Young People’s Learning Agency for England, the Chief Executive of Skills Funding or the Welsh Ministers;

(70) 1993 c.39. Section 23(2) was amended by S.I. 1996/3095, 1999/1563 and 2006/654.

(71) Section 171ZL was inserted by section 4 of the Employment Act 2002 (c.22) and amended by S.I. 2006/2012 and 2011/1740.

(72) Section 164 was amended by paragraph 12 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2) and section 20 of, and paragraph 6 of Schedule 7 and Part 1 of Schedule 8 to, the Employment Act 2002 (c.22).

(73) Part 12ZA was inserted by section 2 of the Employment Act 2002 and amended by paragraph 183 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1), sections 6 to 10 of, and paragraphs 10 to 20 of Schedule 1 to, the Work and Families Act 2006 (c.18), paragraph 149 of Schedule 1 to the National Health Service (Consequential Provisions) Act 2006 (c.43), section 63 of the Welfare Reform Act 2012 (c.5), paragraph 61 of Schedule 14 to the Health and Social Care Act 2012 (c.7) and S.I. 2006/1031.

(74) Section 151 was amended by paragraph 34 of Schedule 1 to the Social Security (Incapacity for Work) Act 1994 (c.18) and paragraph 9 of Schedule 1 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c.2).

(75) 1980 c.44. Section 73 was amended by section 73 of the Self-Governing Schools etc. (Scotland) Act 1989 (c.39) and section 3(2) of the Education (Graduate Endowment and Student Support) (Scotland) Act 2001 (asp 6).

(76) 1998 c.30. Section 22 was amended by section 146(2) of, and Schedule 11 to, the Learning and Skills Act 2000 (c.21), paragraph 236 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1), section 147 of the Finance Act 2003 (c.14), sections 42 and 43 of, and Schedule 7 to, the Higher Education Act 2004 (c.8), section 257 of the Apprenticeships, Skills, Children and Learning Act 2009 (c.22) and section 76 of the Education Act 2011 (c.21).

(77) S.I. 1998/1760 (N.I. 14), to which there are amendments not relevant to these Regulations.

(78) S.S.I. 2007/153.

- (b) to a person for that person's maintenance or in respect of a member of the person's family; and
- (c) for the period, or part of the period, during which the person is following a course of training or instruction provided by, or in pursuance of arrangements made with, that department or approved by that department in relation to the person or so provided or approved by or on behalf of the Secretary of State, Skills Development Scotland, Scottish Enterprise or Highlands and Islands Enterprise or the Welsh Ministers,

but it does not include an allowance paid by any Government department to or in respect of a person by reason of the fact that that person is following a course of full-time education, other than under arrangements made under section 2 of the 1973 Act<sup>(79)</sup>, or is training as a teacher; "training course" means a course of training or instruction provided wholly or partly by or on behalf of or in pursuance of arrangements made with, or approved by or on behalf of, Skills Development Scotland, Scottish Enterprise, Highlands and Islands Enterprise, a government department or the Secretary of State;

"the Trusts" means the Macfarlane Trust, the Macfarlane (Special Payments) Trust and the Macfarlane (Special Payments) (No. 2) Trust;

"universal credit" has the meaning given by section 1 of the Welfare Reform Act 2012;

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

"war disablement pension" means any retired pay or pension or allowance payable in respect of disablement under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003<sup>(80)</sup>;

"war widow's pension" means any pension or allowance payable to a woman as a widow or surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

"war widower's pension" means any pension or allowance payable to a man as a widower or surviving civil partner under an instrument specified in section 639(2) of the Income Tax (Earnings and Pensions) Act 2003 in respect of the death or disablement of any person;

"water charges" means—

- (a) as respects Scotland, any water and sewerage charges established by Scottish Water under a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002<sup>(81)</sup>, in so far as such charges are in respect of the dwelling which a person occupies as a home; and
- (b) as respects England and Wales, any water and sewerage charges under chapter 1 of Part 5 of the Water Industry Act 1991<sup>(82)</sup>;

"Welfare Reform Act" means the Welfare Reform Act 2007<sup>(83)</sup>;

"working tax credit" means a working tax credit under section 10 of the Tax Credits Act 2002<sup>(84)</sup>;

"Working Tax Credit Regulations" means the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002<sup>(85)</sup>; and

<sup>(79)</sup> Section 2 was substituted by section 25 of the Employment Act 1988 (c.19) and amended by section 29 of, and Schedule 7 to, the Employment Act 1989 (c.38) and section 47 of the Trade Union Reform and Employment Rights Act 1993 (c.19).

<sup>(80)</sup> 2003 c.1. Section 639(2) was inserted by section 19 of the Finance Act 2005 (c.7).

<sup>(81)</sup> 2002 asp 3. Section 29A was substituted by section 21 of the Water Services etc. (Scotland) Act 2005 (asp 3).

<sup>(82)</sup> 1991 c.56.

<sup>(83)</sup> 2007 c.5.

<sup>(84)</sup> 2002 c.21.

<sup>(85)</sup> S.I. 2002/2005.

“young person” has the meaning given by regulation 4 (young persons).

(2) For the purposes of the definition of “full-time student” in paragraph (1), a person is to be regarded as attending or, as the case may be, undertaking a full-time course of study—

(a) subject to paragraph (3), in the case of a person attending or undertaking a part of a modular course which would be a full-time course of study for the purposes of this Part, for the period beginning on the day on which that part of the course starts and ending—

(i) on the last day on which that person is registered with the educational establishment as attending or undertaking that part as a full-time course of study; or

(ii) on such earlier date (if any) as the person finally abandons the course or is dismissed from it; and

(b) in any other case, throughout the period beginning on the date on which that person starts attending or undertaking the course and ending on the last day of the course or on such earlier date, if any, as the person finally abandons the course or is dismissed from it.

(3) The period referred to in paragraph (2)(a) includes—

(a) where a person has failed examinations or has failed to successfully complete a module relating to a period when the person was attending or undertaking a part of the course as a full-time course of study, any period in respect of which the person attends or undertakes the course for the purpose of retaking those examinations or that module; and

(b) any period of vacation within the period specified in that paragraph or immediately following that period except where the person has registered with the educational establishment to attend or undertake the final module in the course and the vacation immediately follows the last day on which the person is required to attend or undertake the course.

(4) In paragraph (2), “modular course” means a course of study which consists of two or more modules, the successful completion of a specified number of which is required before a person is considered by the educational establishment to have completed the course.

(5) For the purposes of these Regulations, a person is on an income-based jobseeker’s allowance on any day in respect of which an income-based jobseeker’s allowance is payable to that person and on any day—

(a) in respect of which the person satisfies the conditions for entitlement to an income-based jobseeker’s allowance but where the allowance is not paid as a consequence of section 19 or 19A or regulations made under section 17A of the Jobseekers Act(86) (circumstances in which a jobseeker’s allowance is not payable);

(b) which is a waiting day for the purposes of paragraph 4 of Schedule 1 to that Act and which falls immediately before a day in respect of which an income-based jobseeker’s allowance is payable to the person or would be payable to the person but for section 19 or 19A or regulations made under section 17A of that Act;

(c) in respect of which the person is a member of a joint-claim couple for the purposes of the Jobseekers Act and no joint-claim jobseeker’s allowance is payable in respect of that couple as a consequence of either member of the couple being subject to sanctions for the purposes of section 19 or 19A of that Act; or

(d) in respect of which an income-based jobseeker’s allowance or a joint-claim jobseeker’s allowance would be payable but for a restriction imposed pursuant to section 6B, 7, 8 or 9 of the Social Security Fraud Act 2001(87) (loss of benefit provisions).

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(86) Sections 19 and 19A were substituted by section 46 of the Welfare Reform Act 2012 (c.5). Section 17A was inserted by section 1 of the Welfare Reform Act 1999 (c.24).

(87) 2001 c.11. Section 6B was inserted by section 24 of the Welfare Reform Act 2009 (c.24) and amended by section 113 of the Welfare Reform Act 2012 (c.5). Section 7 was amended by paragraph 45(2) of Schedule 2 to the State Pension Credit

(6) For the purposes of these Regulations, a person is on an income-related employment and support allowance on any day in respect of which an income-related employment and support allowance is payable to the person and on any day—

- (a) in respect of which the person satisfies the conditions for entitlement to an income-related employment and support allowance but where the allowance is not paid as a consequence of section 18 of the Welfare Reform Act (disqualification); or
- (b) which is a waiting day for the purposes of paragraph 2 of Schedule 2 to that Act and which falls immediately before a day in respect of which an income-related employment and support allowance is payable to the person or would be payable to the person but for section 18 of that Act.

(7) In these Regulations, where an amount is to be rounded to the nearest penny, a fraction of a penny is to be disregarded if it is less than half a penny and is if it is a half penny or more to be treated as a whole penny.

(8) For the purposes of these Regulations, two persons are to be taken to be estranged only if their estrangement constitutes a breakdown of the relationship between them.

(9) In these Regulations, references to any person in receipt of state pension credit includes a person who would be in receipt of state pension credit but for regulation 13 of the State Pension Credit Regulations 2002~~(88)~~ (small amounts of state pension credit).

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Act 2002 (c.16), section 49(1) of, and paragraph 23(2) of Schedule 3 to, the Welfare Reform Act 2007 (c.5), paragraph 2 of Schedule 4, and Schedule 7, to the Welfare Reform Act 2009 (c.24) and S.I. 2011/2298. Section 8 was amended by paragraph 3 of Schedule 4, and Schedule 7, to the Welfare Reform Act 2009 (c.24) and section 113 of the Welfare Reform Act 2012. Section 9 was amended by paragraph 46 of Schedule 2 to the State Pension Credit Act 2002 (c.16), paragraph 23 of Schedule 3 to the Welfare Reform Act 2007 (c.5), paragraph 4 of Schedule 4 to the Welfare Reform Act 2009 (c.24) and section 113 of the Welfare Reform Act 2012.

~~(88)~~ S.I. 2002/1792.