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SCOTTISH STATUTORY INSTRUMENTS

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**2012 No. 303**

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

**PART 6**

**Income and capital**

**CHAPTER 7**

**Capital**

**Calculation of tariff income from capital**

**51.**—(1) Subject to paragraph (2), where the applicant's capital calculated in accordance with this Part exceeds £6,000 it is to be treated as equivalent to a weekly tariff income of £1 for each complete £250 in excess of—

- (a) £10,000 in the case where the applicant is aged 60 or over or has a partner who is aged 60 or over; and
- (b) £6,000 in any other case.

(2) Where any part of the excess is not a complete £250 that part is to be treated as equivalent to a weekly tariff income of £1.