

SCHEDULE 5

Amount of alternative maximum council tax reduction

2. In determining a second adult's gross income for the purposes of this Schedule, there must be disregarded from that income—

- (a) any attendance allowance, disability living allowance [^{F1}, child disability payment][^{F2}, adult disability payment][^{F3}, armed forces independence payment] or personal independence payment;
- (b) any payment made under or by the Trusts, the Fund, the Eileen Trust, MFET Limited, the Skipton Fund, the Caxton Foundation, [^{F4}another infected blood payment scheme,][^{F5}ILF Scotland][^{F6}, the London Bombings Relief Charitable Fund, the London Emergencies Trust or the We Love Manchester Emergency Fund] which had the second adult's income fallen to be calculated under regulation 39 of [^{F7}the Council Tax Reduction (Scotland) Regulations 2012] (calculation of income other than earnings) would have been disregarded under paragraph 27 of Schedule 4 to those Regulations (income in kind); and
- (c) any payment which had the applicant's income fallen to be calculated under regulation 39 of [^{F8}the Council Tax Reduction (Scotland) Regulations 2012] would have been disregarded under paragraph 41 of Schedule 4 to those Regulations (payments made under certain trusts and certain other payments).

Textual Amendments

- F1** Words in sch. 5 para. 2(a) inserted (26.7.2021) by The Disability Assistance for Children and Young People (Consequential Amendment and Transitional Provision) (Scotland) Regulations 2021 (S.S.I. 2021/73), regs. 1, **14(9)** (with reg. 19)
- F2** Words in sch. 5 para. 2(a) inserted (21.3.2022) by The Disability Assistance for Working Age People (Consequential and Miscellaneous Amendment and Transitional Provision) (Scotland) Regulations 2022 (S.S.I. 2022/31), regs. 1, **14(9)** (with reg. 20)
- F3** Words in sch. 5 para. 2(a) inserted (11.6.2013) by The Welfare Reform (Consequential Amendments) (Scotland) (No. 3) Regulations 2013 (S.S.I. 2013/142), regs. 1, **12(10)**
- F4** Words in sch. 5 para. 2(b) inserted (1.4.2017) by The Council Tax Reduction (Scotland) Amendment Regulations 2017 (S.S.I. 2017/41), regs. 1, **20(b)**
- F5** Words in sch. 5 para. 2(b) substituted (1.4.2016) by The Council Tax Reduction (Scotland) Amendment Regulations 2016 (S.S.I. 2016/81), regs. 1(2), **17(2)(c)**
- F6** Words in sch. 5 para. 2(b) substituted (20.11.2017) by The Council Tax Reduction (Scotland) Amendment (No. 2) Regulations 2017 (S.S.I. 2017/326), regs. 1, **11(d)**
- F7** Words in sch. 5 para. 2(b) substituted (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 5 para. 4(10)** (with regs. 2, 3, 97-101)
- F8** Words in sch. 5 para. 2(c) substituted (1.4.2022) by The Council Tax Reduction (Scotland) Regulations 2021 (S.S.I. 2021/249), reg. 1, **sch. 5 para. 4(10)** (with regs. 2, 3, 97-101)

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Council Tax Reduction (State Pension Credit) (Scotland) Regulations 2012. Any changes that have already been made by the team appear in the content and are referenced with annotations. [View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(i\)](#)
- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(ii\)](#)
- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(iii\)](#)
- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(iv\)](#)
- sch. 1 para. 13 table sum substituted by [S.S.I. 2024/35 reg. 8\(c\)\(v\)](#)
- sch. 4 para. 16(1E) inserted by [S.S.I. 2024/35 reg. 5\(a\)\(i\)](#)
- reg. 48(9)(k) and word inserted by [S.S.I. 2024/35 reg. 4\(b\)](#)